

CSR REPORTING PROTOCOL

BNP PARIBAS REAL ESTATE

<https://www.realestate.bnpparibas.fr>



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OBJECTIVES OF THE PROTOCOL

This protocol describes the process to be followed for the measurement and reporting of economic, social and environmental indicators related to BNP Paribas Real Estate's activities. It serves as an internal guide for contributors, validators and administrators and should be disseminated, known and applied to all levels of the company that are involved in data development and reporting. It also serves as a repository for external data verification.

The principles adopted in this protocol are consistent with the general principles of the *Global Reporting Initiative (GRI)* guidelines, the ISO standards for environmental reporting, the GHG Protocol proposed by the / WBCSD, Article 225 of the Grenelle II law, its implementing decree of 24 April 2012, the greenhouse gas measurement protocol defined by the French Environment and Energy Management Agency (ADEME) to meet the requirements of the Article 75 of the Grenelle II law. This protocol will be updated annually taking into account any changes related to the reporting process. WRI

Identified risks

- **Risk of image** and societal reputation by the non-publication of indicators expected by customers, employees, shareholders, partners, NGOs
- **Risk of loss of goodwill** due to the absence of a commitment to extra-financial performance
- **Physical risk** from climate change

CSR STRATEGY & CONSTITUTION OF PERFORMANCE INDICATORS

Background

Although not required by French and European regulations to report annually, BNP Paribas Real Estate's CSR Department has committed to a proactive approach by implementing a reporting process based on a relevance approach represented by a materiality matrix as part of its "Inspire Real Estate" CSR strategy.

Identification and criticality of our stakeholders

In 2021, in order to identify and classify BNP Paribas Real Estate's stakeholders, a major work was carried out in line with principle 1 of the ISO 26000 standard. The methodology for stakeholder involvement is based on the GRI standards. A document review accompanied by an international and sectoral benchmark, followed by a study of the modes of dialogue, made it possible to segment the stakeholders into homogeneous groups and sub-groups.

This stakeholder mapping was presented to the Steering Committee composed of CSR leaders from the European countries where the company is located. A collaborative exercise was conducted to determine the criticality of the stakeholders and validate it.

INTERNAL PARTNERS

- Employees and social partners
- Supervisory Board, Executive Board, Management Committee
- Shareholder

BUSINESS PARTNERS

- Investors, corporate and BNP Paribas clients
- Users (occupants)
- Local authorities/developers
- Suppliers and service providers
- Distributors

MARKET PLAYERS

- Regulatory authorities
- Professional Federations and Associations
- Certification and accreditation bodies

SOCIETAL INFLUENCERS

- Media
- Analysts and rating agencies
- Associations / NGOs and civil society

Stakeholder consultation and identification

In the interests of transparency and dialogue with its key stakeholders, BNP Paribas Real Estate invited more than 10,000 of them to respond to an online consultation. The online questionnaire, available in 7 languages, was offered in 11 European countries where BNP Paribas Real Estate operates. It brought together the opinions of the stakeholders and also their appreciation of the company's commitment. Stakeholders prioritized 22 issues in order of importance. At a Steering Committee meeting, the materiality matrix resulting from the results was presented, approved and then presented to the company's governance bodies who validated it. This prioritisation of the challenges has made it possible to determine a new vision **"INSPIRE REAL ESTATE" and the 12 CSR commitments divided into 4 pillars:**

ECONOMIC RESPONSIBILITY

To increase the economic and use performance of buildings in an ethical and responsible way.

1. Improving the customer experience, quality of life and real estate value in our offerings
2. Offer products and services that are economically viable and integrate ESG criteria
3. Ensuring professional ethics and good governance in full transparency with our entire value chain

ENVIRONMENTAL RESPONSIBILITY

Integrating a low-carbon transition and reducing our environmental footprint

4. Implement a plan to mitigate carbon emissions and adapt buildings to climate change
5. Combating the erosion of biodiversity and optimising the management of natural resources
6. Reconciling environmental quality with health, safety and well-being objectives

SOCIAL RESPONSIBILITY

Ensuring the development, commitment and well-being of our employees

7. Offer a healthy, flexible and innovative working environment that promotes the development of employees
8. Be a learning company and strengthen the skills of our teams
9. Ensuring diversity, equal opportunities and inclusion

CIVIC RESPONSIBILITY

Be a committed player in the real estate sector and develop local and partnership initiatives

10. Promote the culture and influence of sustainable development in the real estate industry
11. Ensuring a positive contribution in our cities and territories
12. Support solidarity initiatives to contribute to a sustainable and inclusive city

Identification of performance indicators

The selection of performance indicators is the result of this work carried out on the "Inspire Real Estate" Strategy. Operationally, the CSR Department has been responsible for setting up several working groups made up of the various operational staff, CSR leaders in each business line in order to determine the most relevant indicators in terms of impacts, data availability and feasibility. The CSR Department also called on MATERIALITY-Reporting, a CSR reporting consulting firm, to guide us in this process.

With experience, the accuracy of the data will be greater and generally speaking, new indicators will be integrated while others will be eliminated over time. This is one of the reasons for the constitution of this protocol, which will be updated every year and will take into account all changes in indicators and scope.

TOOVALU REPORTING SOFTWARE

From 2018, reporting is done using the online reporting tool TOOVALU. It is SaaS software (software installed on remote servers rather than on the user's machine). This software has been specially designed to facilitate CSR reporting missions for companies, by simplifying data entry, readability and correction for contributors and administrators. This software also makes it easier to spot anomalies or errors. Contributors fill in the online questionnaires directly, with a login and password assigned by the CSR Department. One or more administrators are appointed and are responsible for managing the technical and operational settings but also the smooth running of the CSR data collection process.

<https://impact.toovalu.com/login>

CALENDAR

The schedule of the Group's environmental reporting milestones is as follows:

- September 20XX (n-1)
 - Update of the reporting protocol in both languages (French and English)
 - Reminder for contributors of how the TOOVALU CSR reporting tool works
- February 20XX (n)
 - Organization of a webinar in English to get started with the Toovalu tool
 - Launch of BNP Paribas REAL ESTATE's CSR data collection campaign for the past financial year
- April 20XX (n)
 - Data verification and validation by the BNP PARIBAS REAL ESTATE CSR team
 - Data Consolidation
- May 20XX (n)
 - Feeding finalised data into BNP PARIBAS REAL ESTATE's online CSR reporting platform

DEFINITION OF THE REPORTING SCOPE

Organizational Scope

The scope of consolidation of BNP Paribas Real Estate's CSR reporting relates to the entities over which BNP Paribas Real Estate exercises operational control and which are derived from the Regent database (Group Repository of Legal Entities) which describes the entire legal structure of the Group. The scope of CSR reporting is that of BNP Paribas Real Estate's workforce reported by Human Resources as of 31 December of the reporting year.

In terms of organization, this perimeter is defined by:

- The operational organization is divided into 4 business lines: Commercial and Residential Real Estate Development, Investment Management (REIM), Property Management (REPM), Advisory
- The geographical organization is divided into 10 direct locations (France, Germany, Belgium, Spain, Ireland, Italy, Luxembourg, the Netherlands, Poland and the United Kingdom) and alliances around the world.

The perimeter is not fixed. It evolves according to the activities of BNP Paribas Real Estate. There are group repositories that allow you to know the company's organization:

- The HRM World database, which includes the country and legal organization
- The French social report, which keeps BNP Paribas Real Estate staff up to date,
- The REFOG database, which includes the geographical organisation – site by site – of BNP Paribas Real Estate's activities.
- The Enablon tool that defines the characteristics of each BNP Paribas Real Estate site: the type of building, the surface area occupied by the entities.

The indicators are most often generic and independent of the business, legal or geographical organization, but some can be specific to the business (in particular environmental indicators).

For the year ended, the following countries are covered by the reporting:

France
United Kingdom
Germany
Spain
Italy
Belgium

Ireland
Luxembourg
Netherlands
Poland

DEFINITION OF THE REPORTING PERIOD

The data collected should preferably cover a period of 12 months:

- from 1 January of year N-1 to 31 December of year N-1,
- otherwise from 1^{October} of year N-2 to 30 September of year N-1,

When it is not possible to report data for the periods [Jan-Dec] or [Oct-Sept], the most recent 12-month period for which the data is available will be taken into account to include possible seasonal effects.

When the available data covers only part of the period, the contributor must then communicate this actual data and indicate which period is actually covered. The Toovalu tool will then extrapolate the necessary data to obtain 12-month data.

DATA MEASUREMENT

Methodology for measuring CSR indicators

The data communicated comes from several sources: measurements made internally, measurements made by an external body, HR, accounting, legal or financial documents, invoices or delivery notes, estimates and internal technical management. Any other measures will be specified.

EXTRAPOLATION

Extrapolation consists of generalizing, from partial data, a result covering an entire reporting scope (country, entity, period, etc.).

Contributors must enter the raw data they have in the indicators concerned by their scope. If the data is missing, the contributor has the choice between clicking on:

- Not concerned when the indicator is not concerned by the scope
- Not available when the data is unavailable or could not be collected

EXTERNAL AND INTERNAL DATA VERIFICATION

Internal controls

The reporting approach must include monitoring and analysis of the data reported by contributors to ensure their relevance. Internal controls are carried out first and foremost by the contributors themselves, and are confirmed by the Validators with the help of the Toovalu tool. They include in detail:

- Verification of the scope covered
- assessment and explanation of discrepancies in the data for year N-1 / year N, if they are significant,
- comparison of the results with relevant ratios,
- formalisation by means of an accompanying note of the significant discrepancies observed during the inspections.
- the review of the explanatory elements on the scope covered in the comments
- where applicable, the request for the elements for calculating the percentage (based on e.g. m² or FTEs).
- monitoring of consumption history by perimeter or by site to identify any anomalies or confirm atypical ratios,
- In the event of an inconsistency that cannot be explained (e.g. thanks to the typology of the site), questions to the contributor concerned.

External Verification

Data sources (invoices, meter readings, waste tracking slips, etc.), measurement methods (exclusion and inclusion of certain places or equipment, etc.), data consolidation and extrapolation documents (calculation formulas, actual and extrapolated data) must be available for consultation within the various operational entities carrying out the reporting, as part of an internal control or an external audit in the near future that may be requested by the statutory auditors, the General Inspectorate or the main shareholders. In order to ensure their traceability, the availability of the data must be guaranteed over a period of at least three years. Following BNP Paribas Real Estate's interventions on behalf of third parties, the data provided by third parties does not presage future authorisation in the event of an audit.

LIST OF INDICATORS for the past year

Our vision: 4 responsibilities and our 12 CSR commitments

Liability	Commitment
Economical	Customer Experience
Economical	Sustainable products and services
Economical	Ethics and transparency
Environmental	Climate Change
Environmental	Biodiversity and natural resources
Environmental	Environmental quality
Social	Well-being at work
Social	Learning company
Social	Diversity and inclusion
Civic	Real estate for tomorrow
Civic	Local economy
Civic	Solidarity

Economic Responsibility

Customer Experience : Improving the customer experience, quality of life, and real estate value of our offerings.

Sustainable products and services : Offering products and services that are economically viable and integrate ESG criteria.

Ethics and transparency : Ensuring professional ethics and good governance in full transparency with our entire value chain

Environmental Responsibility

Climate change: Implement a plan to mitigate carbon emissions and adapt buildings to climate change through an energy efficiency and circular economy approach.

Biodiversity and natural resources: Combating the erosion of biodiversity and optimizing the management of natural resources.

Environmental Quality: Reconciling environmental quality with health, safety and well-being objectives

Social Responsibility

Well-being at work: Offering a healthy, flexible and innovative working environment that promotes the development of employees.

Learning company: To be a learning company and to strengthen the skills of our employees.

Diversity and inclusion: Ensuring diversity, equal opportunities and inclusion.

Civic Responsibility

Real estate for tomorrow: Promoting the culture and influence of sustainable development in the real estate professions.

Local economy: Ensuring a positive contribution in our cities and territories.

Solidarity: Supporting solidarity initiatives to contribute to a sustainable and inclusive city.

1. Economic Responsibility

1.1. Commitment: Customer Experience

Indicators Customer Experience	Entity	Unit	Geographical scope	Calculation	Source
Share of stakeholders who consider BNP Paribas Real Estate to be innovative or committed to Sustainable Development/CSR/ESG	Corporate	% nb	Europe	Raw data	CSR materiality study
Share of mandates in Europe benefiting from a study by an ecologist	REPM	NB	Europe	Raw data	REPM declaration
Number of buildings in France benefiting from BNP Paribas Real Estate's management of green spaces	REPM	NB	France	Raw data	REPM declaration

1.1.1. Share of stakeholders who consider BNP Paribas Real Estate to be innovative or committed to Sustainable Development/CSR/ESG

Scope
- Europe - All professions and functions (excluding alliances)
Definition
This indicator provides information on our level of commitment to our stakeholders. It is the result of the materiality survey carried out in 2021. BNP Paribas Real Estate invited more than 10,000 of them to respond to an online consultation. This online questionnaire, available in 7 languages, was offered in 11 European countries where BNP Paribas Real Estate operates. It provided an opportunity to gather the opinions of stakeholders and also their appreciation of BNP Paribas Real Estate's commitment.
Methodology and source
Contact person: CSR reporting manager Source: The indicator is obtained via the materiality survey carried out in 2021. Calculation: Raw data

1.1.2. Share of mandates in Europe benefiting from a study by an ecologist

Scope
- Europe - Profession: REPM
Definition
This indicator materializes REPM's commitment to its proactivity and the improvement of the customer experience around biodiversity.
Methodology and source
Contact person: CSR leader REPM Europe Source: pdf Calculation: Raw data

1.1.3. Number of buildings in France benefiting from BNP Paribas Real Estate's management of green spaces

Scope
- France - Profession: REPM
Definition
This indicator materializes REPM's commitment to its proactivity and the improvement of the customer experience around biodiversity.
Methodology and source
Contact person: CSR leader REPM France Source: pdf "BNPP REPM Low Carbon Strategy, Response to our BNP PARIBAS REAL ESTATE operational roadmap – Indicators" Calculation: Raw data

1.2. Commitment: Sustainable products and services

Indicators Sustainable products and services	Entity	Unit	Geographical scope	Calculation	Source
Share of m ² delivered with a certification – Promotion Entreprise EU (Delivered)	REPD	% m ²	Europe	Sum of m ² delivered with certification in the year / Sum of m ² delivered in the year	Promo based on External Certificate
Share of m ² delivered reaching one of the two highest certification levels – Promotion Entreprise EU (Delivered)	REPD	% m ²	Europe	Sum of m ² delivered reaching one of the two highest levels of certification in the year / Sum of m ² delivered in the year	Promo based on External Certificate
Share of lots delivered with certification – EU Residential Development (Delivered)	REPD	% nb	Europe	Sum of batches delivered with certification in the year / Sum of batches delivered in the year	Promo based on External Certificate
Assets Art 8&9 open to investors / Total Open	REM	% €	CSR Europe Panel	Raw data	REIM declaration
Assets Art 8&9 / Total Assets Under Management (AuM)	REM	% €	CSR Europe Panel	Raw data	REIM declaration

1.2.1. Share of m² delivered with a certification – Promotion Entreprise EU (Delivered)

Scope
- Europe - Commercial Real Estate Development (IE)
Definition
This indicator defines the share of m ² delivered with a commercial real estate certification.
Any certification or labels awarded by an approved certification body (e.g. Certivea) are taken into consideration. This certification must report on environmental, energy, comfort, health, eco-construction, eco-management and connectivity performance corresponding to current best practices. It highlights the performance and intrinsic qualities of buildings with precise and comparable measurements.
Here is a list of internationally renowned certifications: <i>HQE</i> ,™ <i>BREEAM</i> ,® <i>LEED</i> ,® <i>NF HABITAT</i> ™, <i>DGNB</i> , <i>WELL</i> ,® <i>BIODIVERCITY</i> ,®.
This indicator tells us about the intrinsic performance of our buildings. It is also a means of international comparison between our buildings in our construction portfolio and those on the market.
Methodology and source

Contact person: CSR Promotion France Leader and International CSR Promotion Leader
 Source: environmental certificate
 Calculation: Number of m² delivered with a certification/ Number of m² delivered in total

1.2.2. Share of m² delivered reaching one of the two highest certification levels – Promotion Entreprise EU (Delivered)

Scope

- Europe
- Commercial Real Estate Development (IE)

Definition

This indicator defines the share of completed operations that have obtained at least an environmental certificate in the year, reaching one of the two highest levels for new construction and for the rehabilitation of commercial real estate.

Any certification or labels awarded by an approved certification body (e.g. Certivea) are taken into consideration. This certification must report on environmental, energy, comfort, health, eco-construction, eco-management and connectivity performance corresponding to current best practices. It highlights the performance and intrinsic qualities of buildings with precise and comparable measurements.

Here is a list of internationally renowned certifications:
HQE,™ BREEAM,® LEED®, NF HABITAT™, DGNB, WELL®, BIODIVERCITY®.

This indicator tells us about the intrinsic performance of our buildings. It is also a means of international comparison between our buildings in our construction portfolio and those on the market.

Methodology and source

Contact person: CSR Promotion France Leader and International CSR Promotion Leader
 Source: environmental certificate
 Calculation: Number of m² delivered with a certification reaching the two highest levels / Number of m² delivered in total

1.2.3. Share of lots delivered with certification – EU Residential Development (Delivered)

Scope

- Europe
- Residential Development (Res)

Definition

This indicator defines the share of operations delivered with a Residential Development certification.

Any certification or labels awarded by an approved certification body (e.g. Certivea) are taken into consideration. This certification must report on environmental, energy, comfort, health, eco-construction, eco-management and connectivity performance corresponding to current best practices. It highlights the performance and intrinsic qualities of buildings with precise and comparable measurements.

Here is a list of internationally renowned certifications:
HQE,™ BREEAM,® LEED®, NF HABITAT™, DGNB, WELL®, BIODIVERCITY®.

This indicator tells us about the intrinsic performance of our buildings. It is also a means of international comparison between our buildings in our construction portfolio and those on the market.

Methodology and source

Contact person: CSR Promotion France Leader and International CSR Promotion Leader
 Source: environmental certificate
 Calculation: Number of batches delivered with certification / Number of batches delivered in total

1.2.4. Assets Art 889 open to investors / Total Open

Scope

- Europe
- Real Estate Investment Management (REIM)

Definition
<p>This indicator defines the share of Article 8 or 9 certified assets in the Funds managed by REIM in relation to open-ended funds.</p> <p>"Article 8 funds": ESG funds or ESG strategy funds are compliant with Article 8 SFDR, meaning they are characterized by environmental and/or social objectives. According to their ESG Integration, they define a percentage of alignment with sustainable investment criteria, according to objectives of article 2.17 SFDR or / and a percentage of alignment with the EU-taxonomy and the respective do-no-significant-harm-principles of the two regulations.</p> <p>"Article 9 funds": Impact funds are classified under Article 9 SFDR. They are products targeting 100 % sustainable investments according to objectives of article 2.17 SFDR and/ or 100 % of EU-taxonomy aligned investments. Additionally, they are compliant with do-no-significant-harm-principles of SFDR (PAI-Compliance) or /and do-no-significant-harm-principles of the EU-taxonomy regulation (specific DNSH criteria of the remaining 5 environmental objectives).</p>
Methodology and source
<p>Contact person: REIM CSR Leaders Source: REIM CSR report and file reviewed by management control Calculation: Amount of Art Assets 8&9 open to investors / Total Open Amount</p>

1.2.5. Assets Art 8&9 / Total Assets Under Management (AuM)

Scope
<ul style="list-style-type: none"> - Europe - Real Estate Investment Management (REIM)
Definition
<p>This indicator defines the share of Article 8 or 9 certified assets in the Funds managed by REIM in relation to all funds managed.</p> <p>"Article 8 funds": ESG funds or ESG strategy funds are compliant with Article 8 SFDR, meaning they are characterized by environmental and/or social objectives. According to their ESG Integration, they define a percentage of alignment with sustainable investment criteria, according to objectives of article 2.17 SFDR or / and a percentage of alignment with the EU-taxonomy and the respective do-no-significant-harm-principles of the two regulations.</p> <p>"Article 9 funds": Impact funds are classified under Article 9 SFDR. They are products targeting 100 % sustainable investments according to objectives of article 2.17 SFDR and/ or 100 % of EU-taxonomy aligned investments. Additionally, they are compliant with do-no-significant-harm-principles of SFDR (PAI-Compliance) or /and do-no-significant-harm-principles of the EU-taxonomy regulation (specific DNSH criteria of the remaining 5 environmental objectives).</p>
Methodology and source
<p>Contact person: REIM CSR Leaders Source: REIM CSR report and file reviewed by management control Calculation: Amount of Art 8&9 open to investors Assets / Total AuM Amount</p>

1.3. Commitment: Ethics and Transparency

Indicators Ethics and transparency	Entity	Unit	Geographical scope	Calculation	Source
Share of employees who have completed compliance and ethics training	Corporate	% nb	Europe	Raw data	HR
Share of suppliers who have signed our responsible purchasing charter	Corporate	% nb	Europe	No. of suppliers who have signed the charter / No. of total suppliers	Buy Provigis

1.3.1. Share of employees who have completed compliance and ethics training

Scope

<ul style="list-style-type: none"> - Europe - All trades -%: Number of employees who have taken at least four training courses during the year / Number of employees in total
Definition
<p>This indicator is an HR indicator from the Training Department. It determines the percentage of employees who have completed compliance and ethics training during the year.</p> <p>It sets out the training policy aimed at helping our employees progress and develop their employability in order to meet the future challenges of the organization.</p>
Methodology and source
<p>Contact person: HR training manager</p> <p>Source: MyDev</p> <p>Calculation: number of UIDs who have validated the training courses on 31/12 / total number of UIDs on 31/12</p>

1.3.2. Share of suppliers who have signed our responsible purchasing charter

Scope
<ul style="list-style-type: none"> -Europe -All trades and functions -%
Definition
<p>This indicator focuses on the share of suppliers who have signed our CSR commitments to our responsible purchasing charter when signing contracts.</p> <ul style="list-style-type: none"> - Total number of suppliers in relation to the country entity - Total number of suppliers in relation to the BNP Paribas Real Estate Pays entity that have signed the responsible purchasing charter <p>This charter must be signed by all our suppliers active in all our businesses and countries. The collection is done via the purchasing team's network.</p>
Methodology and source
<p>Contact person: CSR Procurement Leaders</p> <p>Source: Provigis & A Legal</p> <p>Calculation: Number of suppliers who have signed the charter / Total number of suppliers</p>

2. Environmental Responsibility

2.1. Commitment: Climate Change

Indicators Climate Change	Entity	Unit	Geographical scope	Calculation	Source
GHG emissions per employee (scope 1, 2 and 3 business travel items) - Location based	Corporate	teCO2eq/ETP	Europe	total tCO2eq / total FTE	Enablon
GHG emissions scope 1 - Location based	Corporate	teqCO2	Europe	total tCO2	Enablon
GHG emissions scope 2 - Location based	Corporate	teqCO2	Europe	total tCO2	Enablon
GHG emissions scope 3 business travel - Location based	Corporate	teqCO2	Europe	total tCO2	Enablon
Average emissions of the company vehicle fleet in gCO2eq/km (correlated NEDC & WLTP standards)	Corporate	gCO2/km	France	Average of emissions reported by manufacturers over the fleet	DET / ENABLON Arval
Coverage rate of real data for energy and CO2 of the REIM Europe CSR panel (Coverage rate of the building's actual data * area/surface area of the entire REIM Europe CSR panel)	REM	% m ²	CSR Europe Panel	Actual data (% of areas for which data are available)	REIM declaration
Energy intensity of REIM Europe CSR panel assets	REM	kWh/m ²	CSR Europe Panel	Sum of invoiced energy / Total surface area	REIM declaration
Carbon intensity of REIM Europe CSR panel assets	REM	kg CO2/m ²	CSR Europe Panel	Sum of CO2 on energy bills / Total area	REIM declaration
%AuM benefiting from a climate change risk assessment of REIM Europe CSR panel assets	REM	Number	CSR Europe Panel	Raw data	REIM declaration
Level of maturity of the ESG REPM service offer in relation to the target offer.	REPM	%	Europe	Ratio of the number of ESG offers deployed to the number of target offers in proportion to REPM ETPs by country	REPM declaration
Number of sites per country with at least one ESG REPM mission	REPM	NB	France	Number of sites per country with at least one ESG REPM mission	REPM declaration
Share of SRI mandates within REPM Europe mandates	REPM	%	France	number of IRS REPM mandates / number of REPM mandates	REPM declaration

2.1.1. GHG emissions per employee (scope 1, 2 and 3 business travel items) - Location based

Scope

- Europe
- All professions and functions (excluding alliances)

Definition
<p>This indicator defines the greenhouse gas (GHG) balance of BNP Paribas Real Estate's operating activities taken from the BNP Paribas Group's Enablon environmental reporting (see appendix)</p> <p>The GHG Balance includes, as far as possible, the six GHGs of the Kyoto Protocol evaluated in tonnes of CO2 equivalent (teCO2eq). To do this, we used their 100-year global warming potentials (GWPs), reported by the IPCC Fourth Assessment Report (AR4):</p> <p>Scopes 1, 2 and 3 are therefore the result of an international methodology defined by the GHG Protocol (Greenhouse Gas Protocol).</p> <p>Scope 1 represents the direct GHG emissions produced by the company, scope 2 corresponds to indirect emissions related to energy, but which do not occur directly on the company's site and finally scope 3 is related to indirect emissions that are not under the control of the company.</p> <p>The business travel item covers business travel by road, air and rail.</p> <p>Location based / Market based Location-based accounting reflects the emissions associated with the energy supplied to a company in a given geography. Market-based accounting reflects emissions associated with purchasing decisions. Purchasing decisions are underpinned by "contractual instruments," which are contracts to claim the attributes of renewable energy (e.g., no emissions), regardless of whether the underlying energy is purchased and delivered to the company or not.</p>
Methodology and source
<p>Contact person: CSR reporting manager Source: Enablon Calculation: sum of teCO2eq / total BNP PARIBAS REAL ESTATE ETE</p>

2.1.2. GHG emissions scope 1 - Location based

Scope
<ul style="list-style-type: none"> - Europe - All professions and functions (excluding alliances)
Definition
<p>This indicator defines the greenhouse gas (GHG) balance of BNP Paribas Real Estate's operating activities taken from the BNP Paribas Group's Enablon environmental reporting (see appendix)</p> <p>The GHG Balance includes, as far as possible, the six GHGs of the Kyoto Protocol evaluated in tonnes of CO2 equivalent (teCO2eq). To do this, we used their 100-year global warming potentials (GWPs), reported by the IPCC Fourth Assessment Report (AR4):</p> <p>Scopes 1, 2 and 3 are therefore the result of an international methodology defined by the GHG Protocol (Greenhouse Gas Protocol).</p> <p>Scope 1 represents the direct GHG emissions produced by the company, scope 2 corresponds to indirect emissions related to energy, but which do not occur directly on the company's site and finally scope 3 is related to indirect emissions that are not under the control of the company.</p> <p>Location based / Market based Location-based accounting reflects the emissions associated with the energy supplied to a company in a given geography. Market-based accounting reflects emissions associated with purchasing decisions. Purchasing decisions are underpinned by "contractual instruments," which are contracts to claim the attributes of renewable energy (e.g., no emissions), regardless of whether the underlying energy is purchased and delivered to the company or not.</p>
Methodology and source
<p>Contact person: CSR reporting manager Source: Enablon Calculation: sum of the CO2eq</p>

2.1.3. GHG emissions scope 2 - Location based

Scope
- Europe - All professions and functions (excluding alliances)
Definition
This indicator defines the greenhouse gas (GHG) balance of BNP Paribas Real Estate's operating activities taken from the BNP Paribas Group's Enablon environmental reporting. The GHG Balance includes, as far as possible, the six GHGs of the Kyoto Protocol evaluated in tonnes of CO2 equivalent (teCO2eq). To do this, we used their 100-year global warming potentials (GWPs), reported by the IPCC Fourth Assessment Report (AR4): Scopes 1, 2 and 3 are therefore the result of an international methodology defined by the GHG Protocol (Greenhouse Gas Protocol). Scope 1 represents the direct GHG emissions produced by the company, scope 2 corresponds to indirect emissions related to energy, but which do not occur directly on the company's site and finally scope 3 is related to indirect emissions that are not under the control of the company. Location based / Market based Location-based accounting reflects the emissions associated with the energy supplied to a company in a given geography. Market-based accounting reflects emissions associated with purchasing decisions. Purchasing decisions are underpinned by "contractual instruments," which are contracts to claim the attributes of renewable energy (e.g., no emissions), regardless of whether the underlying energy is purchased and delivered to the company or not.
Methodology and source
Contact person: CSR reporting manager Source: Enablon Calculation: sum of the CO2eq

2.1.4. GHG emissions scope 3 business travel - Location based

Scope
- Europe - All professions and functions (excluding alliances)
Definition
This indicator defines the greenhouse gas (GHG) balance of BNP Paribas Real Estate's operating activities taken from the BNP Paribas Group's Enablon environmental reporting. The GHG Balance includes, as far as possible, the six GHGs of the Kyoto Protocol evaluated in tonnes of CO2 equivalent (teCO2eq). To do this, we used their 100-year global warming potentials (GWPs), reported by the IPCC Fourth Assessment Report (AR4): Scopes 1, 2 and 3 are therefore the result of an international methodology defined by the GHG Protocol (Greenhouse Gas Protocol). Scope 1 represents the direct GHG emissions produced by the company, scope 2 corresponds to indirect emissions related to energy, but which do not occur directly on the company's site and finally scope 3 is related to indirect emissions that are not under the control of the company. The business travel item covers business travel by road, air and rail. Location based / Market based Location-based accounting reflects the emissions associated with the energy supplied to a company in a given geography. Market-based accounting reflects emissions associated with purchasing decisions. Purchasing decisions are underpinned by "contractual instruments," which are contracts to claim the attributes of renewable energy (e.g., no emissions), regardless of whether the underlying energy is purchased and delivered to the company or not.
Methodology and source
Contact person: CSR reporting manager

Source: Enablon
Calculation: sum of the CO2eq

2.1.5. Average emissions of the company vehicle fleet in gCO2eq/km (correlated NEDC & WLTP standards)

Scope

- France
- All professions and functions (excluding alliances)

Definition

This indicator defines the average CO2 emissions rate/km for the entire vehicle fleet.

Average of emissions reported by manufacturers over the fleet

This indicator reflects our soft mobility policy. Indeed, through the policy of allocating company cars, BNP Paribas Real Estate is reducing the choice of vehicles with high CO2 emissions and increasing the number of electric and/or hybrid company vehicles.

Methodology and source

Contact person: Department of the Working Environment (DET)

Source: Arval

Calculation: sum of emissions per km / number of vehicles

2.1.6. Coverage rate of actual data for energy and CO2 of the REIM Europe CSR panel (Coverage rate of the actual building data * area/surface area of the entire REIM Europe CSR panel)

Scope

- Europe
- Real Estate Investment Management (REIM)

Definition

This indicator defines the share of the panel for which we have energy consumption over the reporting year. It is defined as the ratio between the surface area of assets to the actual energy consumption known for the reporting year, divided by the total surface area of assets constituting REIM's CSR panel.

Knowing these consumptions is a preliminary step in managing their optimization and therefore the reduction of greenhouse gas emissions of the REIM CSR panel.

It is calculated with the Deepki actual data coverage rate (actual % of the areas for which REIM has the data): surface area of buildings with actual data / total surface area of buildings CSR Panel.

Composition of the REIM CSR Panel:

- Assets belonging to REIM funds driven by ESG commitments (Articles 8 and 9 of SFDR) as at 31/12
- Assets are subject to the French tertiary decree
- Assets in funds participating in GRESB (Global Real Estate Sustainability Benchmark is a private, for-profit environmental labelling body)

Methodology and source

Contact person: REIM CSR Leaders

Source: Deepki

Calculation: areas for which REIM has the actual data / total surface area of the REIM CSR panel

2.1.7. Energy intensity of REIM Europe CSR panel assets

Scope

- Europe
- Real Estate Investment Management (REIM)

Definition

This indicator defines the ratio between the total energy consumption of the assets in the CSR panel compared to the surface area of the CSR panel. It is expressed in kWh/m².

Knowing these consumptions is a preliminary step in managing their optimization and therefore the reduction of greenhouse gas emissions of the REIM CSR panel.

<p>Composition of the REIM CSR Panel:</p> <ul style="list-style-type: none"> - Assets belonging to REIM funds driven by ESG commitments (Articles 8 and 9 of SFDR) as at 31/12 - Assets are subject to the French tertiary decree - Assets in funds participating in GRESB (Global Real Estate Sustainability Benchmark is a private, for-profit environmental labelling body)
Methodology and source
<p>Contact person: REIM CSR Leaders Source: Deepki and tertiary decree Calculation: Sum of invoiced energies / Total surface area of the CSR panel</p>

2.1.8. Carbon intensity of REIM Europe CSR panel assets

Scope
<ul style="list-style-type: none"> - Europe - Real Estate Investment Management (REIM)
Definition
<p>This indicator defines the ratio between the carbon counterpart of the total energy consumption of the assets in the CSR panel compared to the surface area of the CSR panel. It is expressed in kg CO₂/m².</p> <p>Knowing these consumptions is a preliminary step in managing their optimization and therefore the reduction of greenhouse gas emissions of the REIM CSR panel.</p> <p>Composition of the REIM CSR Panel:</p> <ul style="list-style-type: none"> - Assets belonging to REIM funds driven by ESG commitments (Articles 8 and 9 of SFDR) as at 31/12 - Assets are subject to the French tertiary decree - Assets in funds participating in GRESB (Global Real Estate Sustainability Benchmark is a private, for-profit environmental labelling body)
Methodology and source
<p>Contact person: REIM CSR Leaders Source: REIM, Deepki and RE2020 CSR report Calculation: Sum of kg CO₂ on energy bills / Total surface area of the CSR panel</p>

2.1.9. %AuM benefiting from a climate change risk assessment of REIM Europe CSR panel assets

Scope
<ul style="list-style-type: none"> - Europe - Real Estate Investment Management (REIM)
Definition
<p>This indicator, the percentage of assets under management (%AuM Assets under Management), defines the amount of funds open to collection offered by REIM benefiting from an assessment of their sensitivity to physical risks related to climate change. We count the amount of funds open to collection with this strategy.</p> <p>This can take the form of identifying the most material risks and drafting and implementing an action plan to remedy the weaknesses identified (sensitivity to natural disasters and marine submersion, deterioration in summer comfort, etc. depending on the type of asset). These measures make it possible to maintain the attractiveness of assets and to anticipate market demands or from the legislator and the regulatory authority.</p> <p>Composition of the REIM CSR Panel:</p> <ul style="list-style-type: none"> - Assets belonging to REIM funds driven by ESG commitments (Articles 8 and 9 of SFDR) as at 31/12 - Assets are subject to the French tertiary decree - Assets in funds participating in GRESB (Global Real Estate Sustainability Benchmark is a private, for-profit environmental labelling body)
Methodology and source
<p>Contact person: REIM CSR Leaders Source: REIM CSR report, MSCI climate var (fund risk assessment) Calculation: Sum of CSR Panel funds benefiting from a climate change risk assessment / Sum of CSR Panel funds</p>

2.1.10. Level of maturity of the ESG REPM service offer in relation to the target offer.

Scope
- Europe - Real Estate Property Management (REPM)
Definition
This indicator for a given country is the coverage rate of a catalogue of 26 ESG solutions to support our clients in achieving their ESG objectives. The list of target offers is defined as follows: - Energy efficiency - Assessment - Tenant & community - GRESB How scoring works: - An offer deployed with internal resources earns 1 point. - An offer deployed with external resources earns 0.5 points. - An undeployed offer does not earn points. The coverage assessment is updated quarterly at the international QMR. The evolution of coverage is integrated into each country's annual ESG roadmap with the objective of improving the coverage ratio, either by internalizing a previously outsourced offer or by developing a previously uncovered offer in the country.
Methodology and source
Contact person: REPM CSR Leaders Source: REPM Calculation: ratio between the number of ESG offers deployed and the number of target offers in proportion to REPM ETPs per country.

2.1.11. Number of sites per country with at least one ESG REPM mission

Scope
- Europe - Real Estate Property Management (REPM)
Definition
This indicator for a given country counts the number of sites benefiting from at least one ESG REPM mission among the catalog of 26 ESG solutions to support our clients in achieving their ESG objectives. The coverage assessment is updated annually with the publication of the CSR report.
Methodology and source
Contact person: CSR leader REPM Europe Source: REPM Calculation: Number of sites per country benefiting from at least one ESG REPM mission

2.1.12. Share of SRI mandates within REPM Europe mandates

Scope
- Europe - Real Estate Property Management (REPM)
Definition
This indicator embodies REPM's commitment to its proactivity around SRI. It measures the share of SRI mandates out of all REPM mandates in Europe.
Methodology and source
Contact person: REPM CSR Leaders Source: REPM Calculation: number of IRS REPM mandates / number of REPM mandates

2.2. Commitment: Biodiversity and Natural Resources

Indicators Climate Change	Entity	Unit	Geographical scope	Calculation	Source
Share of operations providing for a biodiversity label - Residential & Business Development in France (to the Regulatory Declaration for the Opening of Construction Sites for projects)	REPD	%	France	Operation providing for a biodiversity label (at the DROC of projects)	REPD
Share of operations incorporating reuse and/or bio-based - Residential & Enterprise Development in France (to the Regulatory Declaration for the Opening of Construction Sites for projects)	REPD	%	France	Operation providing for a biodiversity label (at the DROC of projects)	REPD
Weight of bio-based materials used - Promotion Entreprise en France (to the Regulatory Declaration of the Opening of the Construction Site)	REPD	kg/m ² SDP	France	Weight of bio-based materials used (at DROC)	REPD

2.2.1. Share of operations providing for a biodiversity label - Residential & Business Development in France (to the Regulatory Declaration for the Opening of Construction Sites for projects)

Scope
- Europe - Real Estate Property Development (REPD)
Definition
This indicator defines the share of buildings with a biodiversity label at the DROC of the projects. The projects taken into account in the calculation are the projects for which the DROC is on the reporting year.
Methodology and source
Contact person: CSR Promotion France Leader and International CSR Promotion Leader Source: certification contract Calculation: number of DROCs with a biodiversity label / total number of DROC

2.2.2. Share of operations incorporating reuse and/or bio-based - Residential & Business Development in France (to the Regulatory Declaration for the Opening of Construction Sites for projects)

Scope
- Europe - Real Estate Property Development (REPD)
Definition
This indicator defines the share of buildings with a reuse and/or bio-based study at the DROC of projects. The projects taken into account in the calculation are the projects for which the DROC is on the reporting year.
Methodology and source
Contact person: CSR Promotion France Leader and International CSR Promotion Leader Source: certification contract Calculation: number of DROC planning a reuse and/or bio-based study / total number of DROC

2.2.3. Weight of bio-based materials used – Promotion Entreprise en France (to the Regulatory Declaration of the Opening of the Construction Site)

Scope
- France - Real Estate Property Development (REPD)
Definition
This indicator defines the sum of the masses of bio-based materials per m ² of floor area (kg/m ² of SDP) The projects taken into account in the calculation are projects with a DROC over the reporting year.
Methodology and source
Contact person: CSR Promotion Leader France Source: Bio-based calculation note Calculation: sum of the masses of bio-based materials / sum of the surfaces in DROC over the reporting year

2.3. Commitment: Environmental Quality

Indicators Climate Change	Entity	Unit	Geographical scope	Calculation	Source
Share of employees who believe that the company is sufficiently committed to respecting the environment	Corporate	%	Europe	Raw data	Pulse
Share of mandates benefiting from a green committee	REPM	% of number	Europe	Buildings with a Green Committee	REPM

2.3.1. Share of employees who believe that the company is sufficiently committed to respecting the environment

Scope
- Europe - All professions and functions (excluding alliances)
Definition
HR data from the annual Pulse survey assessing the performance of employees who believe that the company is sufficiently committed to respecting the environment
Methodology and source
Contact: HR CSR Leader Source: Pulse Calculation: Raw data from the study

2.3.2. Share of mandates benefiting from a green committee

Scope
- Europe - Real Estate Property Management (REPM)
Definition
Green committees are committees with the customer that allow us to establish a dialogue with the occupying customer and the owner around sustainable management issues (recycling, energy, water, biodiversity, etc.) It is also a way to offer more services to customers while bringing a sustainable development approach.
Methodology and source
Contact: REPM CSR Leader Source: Consolidation of country data Calculation: Number of mandates benefiting from a green committee over the year / Number of mandates

3. Social Responsibility

3.1. Commitment: Well-being at work

Indicators Customer Experience	Entity	Unit	Geographical scope	Calculation	Source
Share of employees proud to work for BNP Paribas Real Estate	Corporate	%	Europe	Raw data	Pulse
Share of employees who feel they have a good work/life balance	Corporate	%	Europe	Raw data	Pulse
Share of employees who feel that their work gives them a sense of personal accomplishment	Corporate	%	Europe	Raw data	Pulse

3.1.1. Share of employees proud to work for BNP Paribas Real Estate

Scope

- Europe
- All professions and functions (excluding alliances)

Definition

HR data from the annual Pulse survey assessing the share of employees proud to work for BNP Paribas Real Estate

Methodology and source

Contact: HR CSR Leader
Source: Pulse
Calculation: Raw data from the study

3.1.2. Share of employees who feel they have a good work/life balance

Scope

- Europe
- All professions and functions (excluding alliances)

Definition

HR data from the annual Pulse survey assessing the proportion of employees who believe they have a good work/life balance

Methodology and source

Contact: HR CSR Leader
Source: Pulse
Calculation: Raw data from the study

3.1.3. Share of employees who feel that their work gives them a sense of personal accomplishment

Scope

- Europe
- All professions and functions (excluding alliances)

Definition

HR data from the annual Pulse survey assessing the share of employees who feel that their work gives them a sense of personal accomplishment

Methodology and source

Contact: HR CSR Leader
Source: Pulse

Calculation: Raw data from the study

3.2. Commitment: Learning Company

Indicators Customer Experience	Entity	Unit	Geographical scope	Calculation	Source
Share of employees who have taken at least 4 training courses during the reporting year	Corporate	%	Europe	Nb UID My dev having done at least 4 trainings / Total Nb UID My dev	MyDev
Share of employees who have taken at least one CSR/SD training course during the reporting year	Corporate	%	Europe	Nb UID My dev who has done at least one CSR/SD training / Total Nb UID My dev	MyDev

3.2.1. Share of employees who have taken at least 4 training courses during the reporting year

Scope
- Europe - All professions and functions (excluding alliances)
Definition
Data from the MyDevelopment extraction calculating the share of employees who have taken at least 4 training courses during the reporting year
Methodology and source
Contact person: Training manager Source: MyDev Calculation: Number of MyDev UIDs on 31/12 who have done at least 4 training courses / Total number of My dev UIDs on 31/12

3.2.2. Share of employees who have taken at least one CSR/SD training course during the reporting year

Scope
- Europe - All professions and functions (excluding alliances)
Definition
Data from the MyDevelopment extraction calculating the share of employees who have taken at least one CSR or Sustainable Development training course during the reporting year
Methodology and source
Contact person: Training manager Source: MyDev Calculation: Number of MyDev UIDs as of 31/12 who have done at least one CSR/SD training course / Total number of My dev UIDs as of 31/12

3.3. Commitment: Diversity and Inclusion

Indicators Customer Experience	Entity	Unit	Geographical scope	Calculation	Source
Share of women among LFTs (Leader For Tomorrow) in Europe	Corporate	%	Europe	Raw data	HR

Share of women among SMPs (Senior Management Positions) in Europe	Corporate	%	Europe	Raw data	HR
Share of women on the BNP Paribas Real Estate Executive Board in France	Corporate	%	Europe	Raw data	HR

3.3.1. Share of women among LFTs (Leader For Tomorrow) in Europe

Scope
- Europe - All professions and functions (excluding alliances)
Definition
HR data that measures the share of women among the talents in Europe at BNP Paribas Real Estate.
Methodology and source
Contact: HR CSR Leader Source: HR Calculation: Raw data

3.3.2. Share of women among SMPs (Senior Management Positions) in Europe

Scope
- Europe - All professions and functions (excluding alliances)
Definition
HR data that measures the share of women among SMPs (Senior Management Positions) in Europe at BNP Paribas Real Estate.
Methodology and source
Contact: HR CSR Leader Source: HR Calculation: Raw data

3.3.3. Share of women on the BNP Paribas Real Estate Executive Board in France

Scope
- Europe - All professions and functions (excluding alliances)
Definition
HR data that measures the share of women on the Executive Board in France at BNP Paribas Real Estate.
Methodology and source
Contact: HR CSR Leader Source: HR Calculation: Raw data

4. Civic Responsibility

4.1. Commitment: Real Estate for Tomorrow

Indicators Customer Experience	Entity	Unit	Geographical scope	Calculation	Source
Number of REIM assets	REM	Nb	CSR Europe Panel	Raw data	PMS Property Management System
Number of assets in the REIM CSR panel	REM	Nb	CSR Europe Panel	Raw data	Deepki
Total surface area of the REIM CSR panel	REM	M ²	CSR Europe Panel	Raw data	Deepki

4.1.1. Number of REIM assets

Scope
- Europe - Real Estate Investment Management (REIM)
Definition
REIM data from the Property Management System PMS counting the total number of assets
Methodology and source
Contact person: REIM CSR Leader Source: PMS Property Management System Calculation: Raw data

4.1.2. Number of assets in the REIM CSR panel

Scope
- Europe - Real Estate Investment Management (REIM)
Definition
REIM data from Deepki counting the total number of assets in the REIM CSR panel. Automatic feedback from energy suppliers and/or data entered on the basis of invoices.
Composition of the CSR Panel: - Assets belonging to BNP Paribas REIM funds driven by ESG commitments (Article 8 and Article 9 of the SFDR) as of 31/12/2023; - Assets are subject to the French tertiary decree; - Assets in funds participating in the GRESB (Global Real Estate Sustainability Benchmark, a private for-profit environmental labelling body)
Methodology and source
Contact person: REIM CSR Leader Source: Deepki Calculation: Raw data

4.1.3. Total surface area of the REIM CSR panel

Scope
- Europe - Real Estate Investment Management (REIM)
Definition
REIM data from Deepki counting the total surface area of the REIM CSR panel. Extraction tailor-made REIM with dual REIM and Deepki control. Composition of the CSR Panel: - Assets belonging to BNP Paribas REIM funds driven by ESG commitments (Article 8 and Article 9 of the SFDR) as of 31/12/2023; - Assets are subject to the French tertiary decree; - Assets in funds participating in the GRESB (Global Real Estate Sustainability Benchmark, a private for-profit environmental labelling body)
Methodology and source
Contact person: REIM CSR Leader Source: Deepki Calculation: Raw data

4.2. Commitment: Local economy

Indicators Customer Experience	Entity	Unit	Geographical scope	Calculation	Source
Share of waste recycled	Corporate	%	Europe	Raw data	Enablon
Share of paper from responsible sources	Corporate	%	Europe	Raw data	Enablon

4.2.1. Share of waste recycled

Scope
- Europe - All professions and functions (excluding alliances)
Definition
This indicator defines the share of waste collected for recycling or reuse. Only the production of ordinary waste collected for recycling or reuse from the professional use of BNP Paribas Real Estate's office buildings is taken into account. The indicator is expressed in tonnes. It is the sum of all the other waste collected to be recycled or reused through dedicated organizations. Also excluded are waste related to the construction and renovation of buildings. This indicator provides information on the Group's policy regarding the management of our waste.
Methodology and source
Contact person: CSR reporting leader Source: Enablon Calculation: Tons of waste recycled/ Tons of waste collected

4.2.2. Share of paper from responsible sources

Scope

- Europe
- All professions and functions (excluding alliances)

Definition

This indicator defines the share of paper from responsible sources.

The BNP Paribas Group considers paper from recycling or sustainably managed forests to be "responsible":

- if it contains at least 50% post-consumer recycled fibres and if it has one of the following labels: preferably FSC Recycled or Blue Angel (Der Blaue Engel): which guarantee that 100% of the paper comes from recycling, otherwise, APUR or Moëbius Ring (when a recycling rate is specified): which are a self-declaration on the share of recycled fibres contained in the paper,
- or if it is certified and/or labelled by one of the following labels: preferably FSC (100% or Mixed Sources), otherwise PEFC: which certify that the forest from which it comes is managed responsibly.

This measure includes all types of paper for all types of uses: internal, commercial, marketing, contractual correspondence with customers, expense statements, etc.

The proposed indicators are:

- Internal paper = copy / print A3 / A4 paper all colors included consumed by the Group's employees
- Customer Paper = Marketing Paper + Account Statements + Letterhead + Transfer Forms
- Other paper = envelopes, thermal paper, specialty papers like photo paper, business cards, etc.

This indicator provides information on the Group's policy regarding the purchase and consumption of paper.

Methodology and source

Contact person: CSR reporting leader

Source: Enablon

Calculation: Tons of paper from responsible sources/ Tons of paper consumed in total

4.3. Commitment: Solidarity

Indicators Customer Experience	Entity	Unit	Geographical scope	Calculation	Source
Schoolchildren, students and young professionals in the real estate industry supported as part of supported initiatives	Corporate	Nb	Europe	Raw data	HR
Amounts of partnerships with associations, training organizations, universities, dedicated to CSR and the jobs of the city of tomorrow	Corporate	K€	Europe	Raw data	Sponsorship Committee

4.3.1. Schoolchildren, students and young professionals in the real estate industry supported as part of supported initiatives

Scope

- Europe
- All professions and functions (excluding alliances)

Definition

This indicator determines the number of students and young professionals in the real estate professions supported as part of the initiatives supported by the company

This indicator reflects BNP Paribas Real Estate's desire to support students, future professionals in our construction professions in this sustainable city.

Methodology and source

Contact: HR CSR Leader

Source: HR

Calculation: Raw data

4.3.2. Amounts of partnerships with associations, training organizations, universities, dedicated to CSR and the jobs of the city of tomorrow

Scope

- Europe
- All professions and functions (excluding alliances)

Definition

This indicator determines the amount allocated to solidarity initiatives (sponsorships, NGO partnerships, solidarity events, etc.).

This indicator reflects the desire and commitment of BNP Paribas Real Estate and its employees to support solidarity projects with a societal impact

Methodology and source

Contact person: CSR reporting leader

Source: Sponsorship Committee

Calculation: Sum of amounts per country

Location-based/Market-based methodology:

The calculation of scope 2 emissions requires a method of accounting for emissions associated with electricity consumption. The GHG protocol has developed two methods for accounting for these emissions: the location-based approach and the market-based approach.

The location-based approach involves the use of an average emissions factor of the country in which the entity operates. We have been using this methodology since the implementation of this reporting. The group's GHG emissions reduction targets of -25% by 2020 have been set according to this method.

In a market-based approach, electricity consumption reflects the electricity we have chosen to buy. The emission factor used depends on the technology used to generate this electricity.

- If your electricity has a green certificate such as REC, I-REC, GO, National Systems, the emission factor associated with the consumption of this electricity will be 0 gCO₂/kWh. If your electricity supplier is not able to provide you with this certificate, it must provide you with an emission factor related to the purchase of this energy.
- If your electricity has a specific contract with your local supplier and the latter is able to provide you with an emission factor, it is this factor that will be taken into account in our calculations,
- For renewable electricity produced and consumed directly on site (i.e. not sold back to the grid), the emission factor is zero.

In the event that you are not able to obtain a particular emission factor for your electricity consumption, we will use an emission factor from the residual electricity mix or the average electricity mix of the country. The residual electricity mix will be obtained from specific databases. We will refer to the regional rules defined by the CDP in paragraph 3 of the following document (<https://www.cdp.net/en>). The emission factor from the average electricity mix is communicated to us by the IEA for each country.

This methodology has been defined according to the guidelines of the new GHG protocol Scope 2 guidance (<https://ghgprotocol.org/>)

Bisphenol A (BPA) is an element found in thermal paper (i.e. which is printed by a thermal source, such as ATM receipts), and whose harmfulness to human health is recognized beyond certain doses. To date, we are not aware of any label attesting to the production of BPA-free paper; it is therefore recommended to ask the service provider to provide BPA-free paper.

Finally, it should be noted that the paper will be all the more responsible as it comes from **local forests and paper manufacturers**, which will minimize its **transport** and the associated environmental impacts.

Combinations will therefore be sought to guarantee both the environmental performance of the paper fibres and that of the manufacturing process and its transport.

***Important:** this list of labels is probably not exhaustive, and in any case not frozen in time; everyone is invited to enrich it with labels that have proven their environmental solidity. On the other hand, an ISO 14001 certification of the paper-producing site is not a guarantee of the environmental performance **of the product** and is therefore not taken into account here.*

Glossary

Responsible Growth Charter: The Responsible Growth Charter (under construction) aims to meet the expectations of our clients, partners and communities in a manner consistent with risk management and aligned with the BNP PARIBAS REAL ESTATE businesses as well as with the CSR strategy.

Enablon : Since 2011, the BNP Paribas Group's reporting has been done using the Enablon reporting software. This software has been specifically designed to make environmental reporting missions easier for companies by simplifying data entry, readability, and correction for contributors and administrators. This software also makes it easier to spot anomalies or errors. Contributors fill in the online questionnaires directly, with a login and password assigned by the DRSE.

GPS: The Global People Survey or GPS is an annual internal survey aimed at determining the expectations of employees in the BNP Paribas Group as well as measuring the perception of the company. Since 2013, it has been an important indicator in the dialogue with internal stakeholders.

CSR leader: BNP Paribas Real Estate's internal employee selected each year by the CSR department to be the CSR ambassador in their business and in their country. He is invited each year to participate in the annual CSR seminar, at the wibinaires;

MyDevelopment: BNP Paribas Group's online training platform for all BNP Paribas employees

SaaS: Software as a Service (SaaS) is a software distribution model in which a third-party provider hosts applications and makes them available to its customers via the internet. With SaaS software, companies no longer need to install and launch applications on their own computers or data centers. This eliminates the cost of hardware acquisition, as well as the costs of procurement and maintenance, software licensing, installation and support.¹

Toovalu: SaaS reporting software used for the reporting process of BNP PARIBAS Real Estate. TOOVALU is a company specialising in CSR (Corporate Social Responsibility) performance and regulatory assessments of Greenhouse Gases (GHGs). TOOVALU has designed and developed a global web-based management solution (SaaS) with standard and customizable functions allowing companies to structure their CSR management and carry out their GHG assessments while preserving the review of the assessments and the data constituting these assessments.

¹ <https://www.lebigdata.fr/definition-saas>

HQE: The **HQE** (High Environmental Quality) certification, born in France, is mainly used for residential, tertiary and industrial buildings. It focuses on reducing the environmental impact of buildings while ensuring optimal comfort for occupants.

BREEAM (Building Research Establishment Environmental Assessment Method) is one of the oldest and most internationally recognised certifications. Created in the United Kingdom, it evaluates the environmental performance of buildings while integrating health and well-being aspects.

WELL: The **WELL** certification focuses on the well-being of the occupants rather than just the environmental aspects. Originating in the United States, this certification is becoming increasingly popular in the field of offices and workspaces.

LEED: LEED certification for Leadership in Energy and Environmental Design was created in the United States in 1998 by the US Green Building Council. It is an ecological certification that values ecological architecture and buildings of high environmental quality. This certification covers the building as a whole and not just the materials used for its construction.

NF Habitat: Created by the QUALITEL association and then taken over by its subsidiary CERQUAL QUALITEL Certification, the **NF Habitat / NF Habitat HQE** certification aims to guarantee the quality of homes and the well-being of its occupants, while controlling the impact on the environment and the economic performance of buildings.

DGNB: The **DGNB** certification, issued by the Deutsche Gesellschaft für Nachhaltiges Bauen (German Association for Sustainable Construction), has become an essential reference in the field of sustainable construction. With a focus on energy efficiency, environmental sustainability and quality of life, this certification, according to experts in energy audits for tertiary buildings, offers many advantages to professionals in the construction industry.

Biodiversity: The **Biodiversity** labels are support tools for real estate project leaders, asset managers, and urban site operators to act for local biodiversity and create ecological value and biophilic use value.

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