



GRESB
REAL ESTATE

GRESB Real Estate Benchmark Report

2022

Atenor SA
ATENOR S.A.

2022 GRESB Development Benchmark Report

Atenor SA | ATENOR S.A.

GRESB Rating



Participation & Score



Peer Comparison



Europe | Diversified | Listed

Out of 9

Status:
Listed

Location:
Western Europe

Property Type:
Diversified

Rankings



GRESB Score within Diversified / Europe

Out of 46



GRESB Score within Diversified / Listed

Out of 23



GRESB Score within Europe / Listed

Out of 60



Management Score within Europe

Out of 901



Management Score within Europe / Listed

Out of 105



Management Score within Europe / Listed

Out of 105



Development Score within Diversified / Europe

Out of 46



Development Score within Diversified / Listed

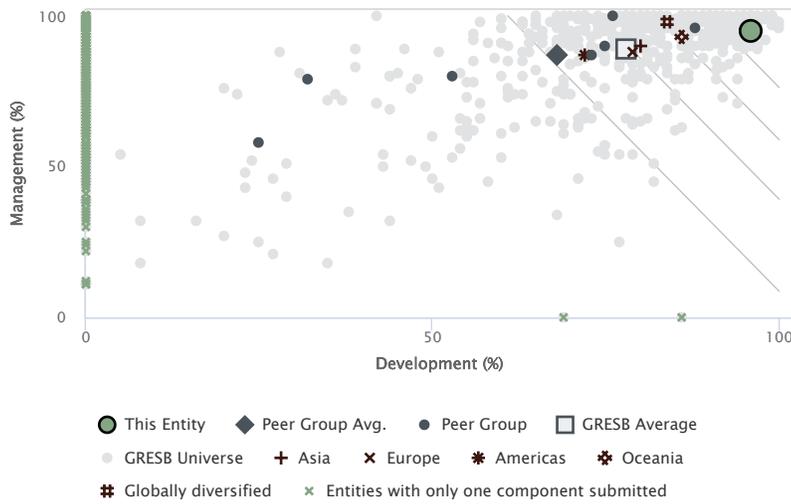
Out of 23



Development Score within Europe / Listed

Out of 60

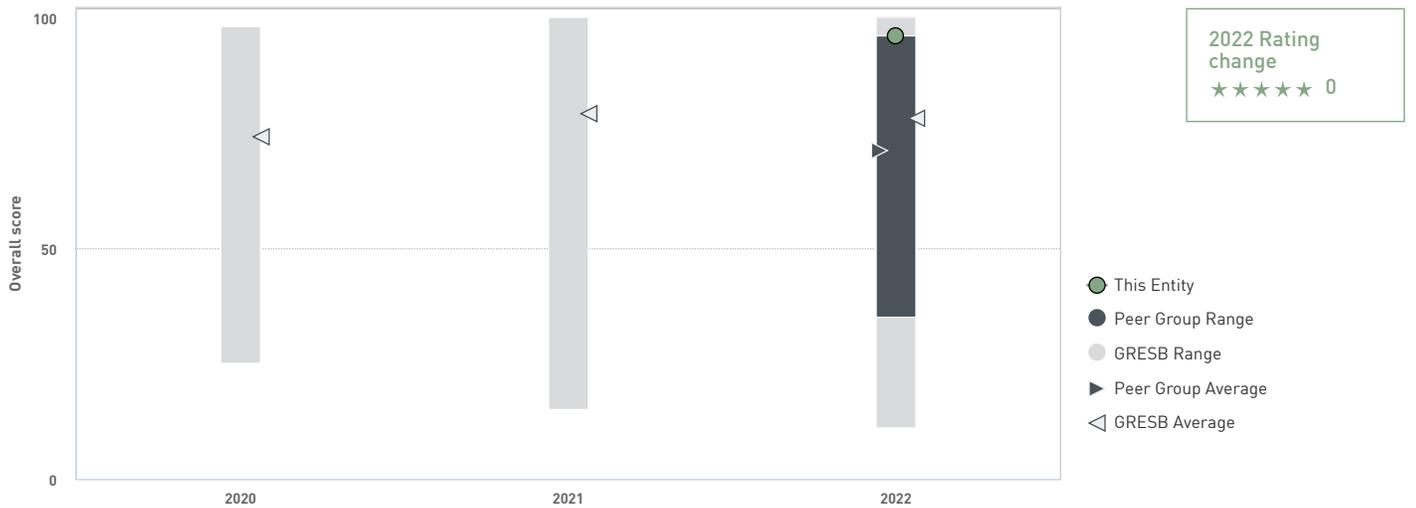
GRESB Model



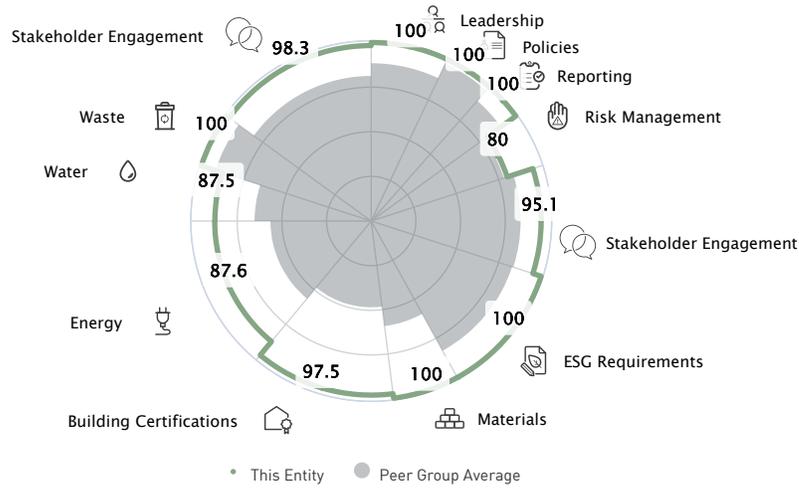
ESG Breakdown



Trend



Aspect, Strengths & Opportunities



MANAGEMENT COMPONENT

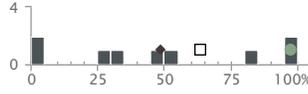
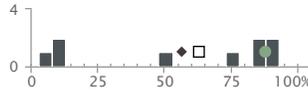
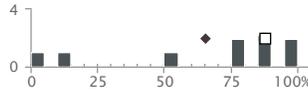
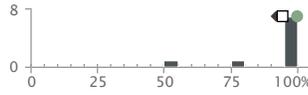
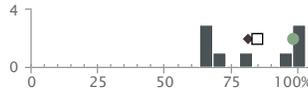
Europe | Listed (105 entities)

ASPECT Number of points	Weight in Component	Weight in GRESB Score	Points Obtained	Benchmark Average	Benchmark Distribution
Leadership 7 points	23.3%	7%	7	6.19	
Policies 4.5 points	15%	4.5%	4.5	4.39	
Reporting 3.5 points	11.7%	3.5%	3.5	3.14	
Risk Management 5 points	16.7%	5%	4	3.91	
Stakeholder Engagement 10 points	33.3%	10%	9.51	8.36	

DEVELOPMENT COMPONENT

Europe | Diversified | Listed (9 entities)

ASPECT Number of points	Weight in Component	Weight in GRESB Score	Points Obtained	Benchmark Average	Benchmark Distribution
ESG Requirements 12 points	17.1%	12%	12	9.94	
Materials 6 points	8.6%	6%	6	3.56	

ASPECT Number of points	Weight in Component	Weight in GRESB Score	Points Obtained	Benchmark Average	Benchmark Distribution
 Building Certifications 13 points	18.6%	13%	12.67	6.27	
 Energy 14 points	20%	14%	12.26	7.9	
 Water 5 points	7.1%	5%	4.38	3.26	
 Waste 5 points	7.1%	5%	5	4.58	
 Stakeholder Engagement 15 points	21.4%	15%	14.75	12.19	

Entity & Peer Group Characteristics

This entity

Primary Geography:	Western Europe
Primary Sector:	Diversified
Nature of the Entity:	Public (listed on a Stock Exchange) entity
Total GAV:	\$1.22 Billion
Reporting Period:	Calendar year

Peer Group (9 entities)

Primary Geography:	Europe
Primary Sector:	Diversified
Nature of the Entity:	Listed
Average GAV:	\$4.48 Billion

Regional allocation of assets

27% Belgium
21% France
17% Luxembourg
9% Hungary
8% Romania
7% Poland
4% Germany
3% Netherlands
3% Portugal
1% United Kingdom

37% Sweden
33% Switzerland
11% United Kingdom
7% Denmark
3% Belgium
2% France
2% Luxembourg
1% Hungary
< 1% Romania
< 1% Poland
< 1% Germany
< 1% Netherlands
< 1% Portugal

Sector allocation of assets

45% Office: Corporate
 26% Mixed use: Office/Retail
 14% Residential: Multi-Family
 12% Mixed use: Other
 4% Mixed use: Office/Residential

13% Other
 12% Office: Corporate
 11% Residential: Multi-Family
 10% Mixed use: Office/Retail
 10% Office: Other
 9% Residential: Student Housing
 9% Industrial: Industrial Park
 7% Mixed use: Other
 4% Industrial: Distribution Warehouse
 3% Industrial: Manufacturing
 3% Mixed use: Office/Residential
 2% Healthcare: Senior Homes
 2% Education: School
 2% Industrial: Other
 1% Retail: High Street
 1% Retail: Retail Centers
 < 1% Mixed use: Office/Industrial
 < 1% Residential: Family Homes
 < 1% Healthcare: Healthcare Center
 < 1% Residential: Other
 < 1% Other: Parking (Indoors)

Peer Group Constituents

Dios Fastigheter (1)	HIAG Immobilien Holding AG (1)	Hufvudstaden AB (1)
Mobimo Holding AG (1)	Samhällsbyggnadsbolaget i Norden AB (1)	SF Urban Properties AG (1)
UK Commercial Property REIT (1)	Wihlborgs Fastigheter AB (1)	

Validation

GRESB Validation

Automatic

Automatic validation is integrated into the portal as participants fill out their Assessments, and consists of errors and warnings displayed in the portal to ensure that Assessment submissions are complete and accurate.

Manual

Manual validation takes place after submission, and consists of document and text review to check that the answers provided in Assessment are supported by sufficient evidence. The manual validation process reviews the content of all Assessment submissions for accuracy and consistency.

Asset-level Data Validation

Logic Checks

There is a comprehensive set of validation rules implemented for asset-level reporting. These rules consist of logical checks on the relationships between different data fields in the Asset Portal. These errors appear in red around the relevant fields in the Asset Portal Data Editor, along with a message explaining the error. Participants cannot aggregate their asset data to the portfolio level, and therefore cannot submit their Performance Component, until all validation errors are resolved.

Outlier Detection

Based on statistical modelling, GRESB identifies outliers in reported performance data for selected indicators in the Real Estate Performance Component. This analysis is performed to ensure that all participating entities included in the benchmarking and scoring process are compared based on a fair, quality-controlled dataset.

Evidence Manual Validation

LE6	P01	P02	P03	RM1	SE2.1	RP1	Annual Report Sustainability Report Integrated Report Corporate Website Reporting to Investors Other Disclosure
SE5	DRE1	DMA1	DEN1	DWT1	DSE5.2		

■ = Accepted

■ = Partially Accepted

■ = Not Accepted/Duplicate

■ = No response

Manual Validation Decisions - Excluding Accepted Answers

Evidence

Manual Validation Decisions - Excluding Accepted Answers

Indicator	Decision	Reason(s):
SE5	Partially Accepted	Does not support some of the selected diversity metrics for employees Does not support some of the selected diversity metrics for governance bodies
Other Answers		
Indicator	Decision	Other answer provided:
RM4	Duplicate	Alignment with EU Taxonomy (double materiality assessment)
SE3.2	Not Accepted	Atenor specifically dedicate time and budget to settle the workspace for employee. Major investments are taken to create healthier, safer and inspiring workplace. See also 2021 - employee satisfaction - workplace document.
SE7.2	Duplicate	BREEAM excellent certification requirement
DMA1	Not Accepted	FSC label required for wood use.
DEN1	Duplicate	Atenor's projects aim to be Taxonomy aligned, this includes strong energy efficiency requirements. See references below.
DEN2.2	Not Accepted	Assessment and validation by third party company (CO2 logic part of South Pole) - CO2logic is the first official partner of the Science-Based Target (SBTi)
DSE2.2	Not Accepted	monitored and prevented by an appointed Safety and Health coordinator for all construction site.

Management

Management

	Aspect indicator	Score Max	Score Entity (p)	Score Benchmark (p)	Strengths & Opportunities
	Leadership	7.00p 23.3%	7	6.1	62% of peers scored lower
LE1	ESG leadership commitments			Not scored	
LE2	ESG Objectives	1	1	0.99	8% of peers scored lower
LE3	Individual responsible for ESG	2	2	1.96	5% of peers scored lower
LE4	ESG taskforce/committee	1	1	0.99	4% of peers scored lower
LE5	ESG senior decision-maker	1	1	1	0% of peers scored lower
LE6	Personnel ESG performance targets	2	2	1.16	59% of peers scored lower
	Policies	4.50p 15%	4.5	4.24	21% of peers scored lower
P01	Policy on environmental issues	1.5	1.5	1.39	13% of peers scored lower
P02	Policy on social issues	1.5	1.5	1.44	10% of peers scored lower
P03	Policy on governance issues	1.5	1.5	1.41	16% of peers scored lower
	Reporting	3.50p 11.7%	3.5	3.09	35% of peers scored lower
RP1	ESG reporting	3.5	3.5	3.09	35% of peers scored lower
RP2.1	ESG incident monitoring			Not scored	

	Aspect indicator	Score Max	Score Entity (p)	Score Benchmark (p)	Strengths & Opportunities
RP2.2	ESG incident occurrences			Not scored	
	Risk Management	5.00p 16.7%	4	4.12	58% of peers scored higher
RM1	Environmental Management System (EMS)	2	1	1.25	60% of peers scored higher
RM2	Process to implement governance policies	0.5	0.5	0.49	6% of peers scored lower
RM3.1	Social risk assessments	0.5	0.5	0.47	8% of peers scored lower
RM3.2	Governance risk assessments	0.5	0.5	0.47	16% of peers scored lower
RM4	ESG due diligence for new acquisitions	1.5	1.5	1.44	6% of peers scored lower
RM5	Resilience of strategy to climate-related risks			Not scored	
RM6.1	Transition risk identification			Not scored	
RM6.2	Transition risk impact assessment			Not scored	
RM6.3	Physical risk identification			Not scored	
RM6.4	Physical risk impact assessment			Not scored	
	Stakeholder Engagement	10.00p 33.3%	9.51	8.51	56% of peers scored higher
SE1	Employee training	1	1	0.88	41% of peers scored lower
SE2.1	Employee satisfaction survey	1	0.89	0.72	48% of peers scored lower
SE2.2	Employee engagement program	1	1	0.85	15% of peers scored lower
SE3.1	Employee health & well-being program	0.75	0.75	0.66	25% of peers scored lower
SE3.2	Employee health & well-being measures	1.25	1.25	1.1	21% of peers scored lower
SE4	Employee safety indicators	0.5	0.5	0.46	11% of peers scored lower
SE5	Inclusion and diversity	0.5	0.25	0.4	71% of peers scored higher
SE6	Supply chain engagement program	1.5	1.37	1.3	68% of peers scored higher
SE7.1	Monitoring property/asset managers	1	1	0.86	16% of peers scored lower
SE7.2	Monitoring external suppliers/service providers	1	1	0.81	21% of peers scored lower
SE8	Stakeholder grievance process	0.5	0.5	0.48	9% of peers scored lower

Leadership

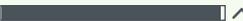
ESG Commitments and Objectives

This aspect evaluates how the entity integrates ESG into its overall business strategy. The purpose of this section is to (1) identify public ESG commitments made by the entity, (2) identify who is responsible for managing ESG issues and has decision-making authority, (3) communicate to investors how the entity structures management of ESG issues, and (4) determine how ESG is embedded into the entity.

LE1 Not Scored

ESG leadership commitments

Yes

98%  ^

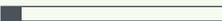
ESG leadership standards and principles

Climate Action 100+ 6% 

Global Investor Coalition on Climate Change (including AIGCC, Ceres, IGCC, IIGCC) 6% 

International Labour Organization (ILO) Standards 33% 

Montreal Pledge 2% 

OECD - Guidelines for multinational enterprises 9% 

PRI signatory 16% 

RE 100 6% 

Science Based Targets initiative 40% 

Task Force on Climate-related Financial Disclosures (TCFD) 60% 

UN Environment Programme Finance Initiative 3% 

UN Global Compact 43% 

UN Sustainable Development Goals 80% 

WorldGBC's Net Zero Carbon Buildings Commitment 11% 

Other 39% 
Carbon Neutral Certificate

Applicable evidence

Evidence provided

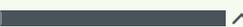
No

2% 

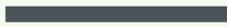
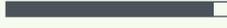
LE2 Points: 1/1

ESG Objectives

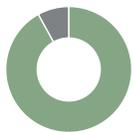
Yes

100%  ^

The objectives relate to

<input checked="" type="checkbox"/> General sustainability	94% 
<input checked="" type="checkbox"/> Environment	100% 
<input checked="" type="checkbox"/> Social	100% 
<input checked="" type="checkbox"/> Governance	99% 
<input checked="" type="checkbox"/> Health and well-being	93% 

Business strategy integration



- [92%]** Fully integrated into the overall business strategy
- [8%]** Partially integrated into the overall business strategy

The objectives are

Publicly available 99%  ^

Applicable evidence

Evidence provided

Not publicly available <1% 

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

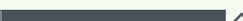
 In 2021, Atenor set up its own trajectory towards greater sustainability and structured its strategy in a clear and consistent form. This policy includes interconnected dimensions for a sustainable transition, namely the economic, environmental, social and governance pillar. For each, challenges are set for the coming years, with clear objectives and practical implications on project and corporate levels. 4 pillars of sustainable development are : 1- Economic resilience 2- Environmental contribution 3- Social impact 4- extended Governance Each pillar includes 5 Challenges. For each challenge, ATENOR has defined ambitions (KPI's) and concrete Actions to fully integrate ESG in Atenor's business. These ESG objectives are evaluated and discussed at least 6 times a year within Atenor's ESG committee during the Archilab's sessions. Archilab can be seen as ATENOR's ESG think tank and R&D department. It gathers all key decision member (the Executive Committee with the International Executives, the Communication Director and the Investor relation manager). So it touches the highest level of decision-making in the daily life of the company. The ESG commitment has been conducted with the engagement of the highest level executives of the company. The environmental quality of Atenor's projects is constantly assessed against the most stringent objectives. The Archilab Committee is where the Sustainability Policy is discussed and approved. Concerning ESG in particular, Archilab analyses, proposes and carefully monitors the impacts and developments of the criteria of ATENOR Green Finance Framework. In addition, Archilab already envisages the eligibility and alignment of ATENOR projects with the EU Taxonomy for 2023.

No

0% 

ESG Decision Making

Individual responsible for ESG

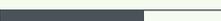
Yes 100%  ^

ESG 100%  ^

The individual(s) is/are

Dedicated employee(s) for whom ESG is the core responsibility 80% 

Employee(s) for whom ESG is among their responsibilities 88% 

External consultants/manager 64% 

Investment partners (co-investors/JV partners) 5% 

Climate-related risks and opportunities 92% 

No 0% 

ESG taskforce/committee

Yes 100%  ^

Members of the taskforce or committee

Board of Directors 70% 

C-suite level staff/Senior management 91% 

Investment Committee 42% 

Fund/portfolio managers 59% 

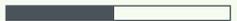
Asset managers 81% 

ESG portfolio manager 32% 

Investment analysts 27% 

Dedicated staff on ESG issues 80% 

External managers or service providers 49% 

Investor relations 48% 

Other 29% 

Archilab is the R&D department of Atenor, it includes the ESG think tank. The Sustainability development strategy is part of Archilab's mission. Archilab's session is the decision making with its own ESG committee. Archilab's Community gathers all the Country Directors in order to implement Sustainability Policy in each local team. And last but not least Archilab's research is the internal expertise and is opened to collaboration with external experts. The Sustainability Policy was elaborated throughout key sessions : 29 June 2020 ESG principles for Atenor; 01 December 2020 planning of ESG integration; 21 January 2021 CO2 Neutral objectives; 18 May 2021 Double Materiality assessment for ESG objectives; 28 June 2021 Sustainability Policy; 20 October 2021 Formal approbation of the Board of Directors; 23 November 2021 Wrap up of year's objectives.

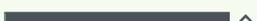
[ACCEPTED]

No 0% 

LE5 Points: 1/1

ESG senior decision-maker

Yes 100% 

ESG 100% 

The individual's most senior role is as part of



- [55%] Board of Directors
- [37%] C-suite level staff/Senior management
- [$<1\%$] Investment Committee
- [5%] Fund/portfolio managers
- [2%] Other

Climate-related risks and opportunities 88% 

The individual's most senior role is as part of



- [52%] Board of Directors
- [29%] C-suite level staff/Senior management
- [5%] Fund/portfolio managers
- [2%] Other
- [12%] No answer provided

Process of informing the most senior decision-maker

Archilab'Sessions are organized 6 times a year. During those sessions, the results of Archilab'Research are exposed and decision are taken regarding ESG goals and risk assessments. The Sustainability Policy (including ESG goals) is discussed and approved during those sessions. The final decision of implementation is taken by the CEO, who is actively taking part of the Archilab'Sessions. On top of the Archilab'Sessions, each project development is presented about 5 times a year to the Executive Committee. The CEO participate to all those committees and there is a specific point in the agenda regarding 'Eco-responsibility - ESG'. Finally, a 'sustainability data' sheet is updated for each project and included in the Management Report, 5 times a year. The relevant information regarding environmental contribution is included in the Management Report, and exposed to the Board of Directors. The Sustainability Policy is communicated to all collaborators in a constant information process, through internal newsletters, specific meeting, under the direction of Executive Committee and International executives, specific groups of research, videos and webinars, MiniLabs... This process is the guarantee of continuous review and information to the most senior decision-maker as well as to every Stakeholder of the projects.

No

0% 

LE6 Points: 2/2

Personnel ESG performance targets

Yes

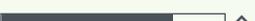
82%  ^

Predetermined consequences

Yes

81%  ^

Financial consequences

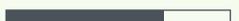
77%  ^

Personnel to whom these factors apply

Board of Directors

41% 

C-suite level staff/Senior management

70% 

Investment Committee

30% 

Fund/portfolio managers

41% 

Asset managers

52% 

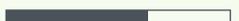
ESG portfolio manager

28% 

Investment analysts

22% 

Dedicated staff on ESG issues

63% 

External managers or service providers

16% 

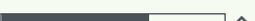
Investor relations

31% 

Other

16% 

Non-financial consequences

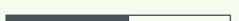
66%  ^

Personnel to whom these factors apply

Board of Directors

30% 

C-suite level staff/Senior management

55% 

<input checked="" type="checkbox"/> Investment Committee	23%	
<input checked="" type="checkbox"/> Fund/portfolio managers	38%	
<input checked="" type="checkbox"/> Asset managers	49%	
<input checked="" type="checkbox"/> ESG portfolio manager	25%	
<input checked="" type="checkbox"/> Investment analysts	24%	
<input checked="" type="checkbox"/> Dedicated staff on ESG issues	54%	
<input checked="" type="checkbox"/> External managers or service providers	17%	
<input checked="" type="checkbox"/> Investor relations	29%	
<input type="checkbox"/> Other	16%	

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]

No

<1%

No

18%

ESG Policies

This aspect confirms the existence and scope of the entity's policies that address environmental, social, and governance issues.

P01 Points: 1.5/1.5

Policy on environmental issues

Yes

99%

Environmental issues included

Biodiversity and habitat

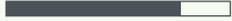
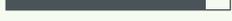
70%

Climate/climate change adaptation

88%

Energy consumption

97%

<input checked="" type="checkbox"/> Greenhouse gas emissions	94%	
<input checked="" type="checkbox"/> Indoor environmental quality	61%	
<input checked="" type="checkbox"/> Material sourcing	78%	
<input checked="" type="checkbox"/> Pollution prevention	75%	
<input checked="" type="checkbox"/> Renewable energy	89%	
<input checked="" type="checkbox"/> Resilience to catastrophe/disaster	58%	
<input type="checkbox"/> Sustainable procurement	80%	
<input checked="" type="checkbox"/> Waste management	88%	
<input checked="" type="checkbox"/> Water consumption	86%	
<input type="checkbox"/> Other	19%	

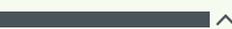
Applicable evidence

Evidence provided (but not shared with investors) [ACCEPTED]
<https://www.atenor.eu/wp-content/uploads/2022/04/2022-04-27-atenor-2021-annual-report-webuk.pdf>
<https://www.atenor.eu/en/sustainability/green-finance-framework/>
<https://www.atenor.eu/wp-content/uploads/2021/03/GFF-Atenor-AN-FINAL-1.pdf>

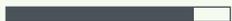
No <1% 

P02 Points: 1.5/1.5

Policy on social issues

Yes 100%  ^

Social issues included

<input checked="" type="checkbox"/> Child labor	84%	
<input checked="" type="checkbox"/> Community development	70%	
<input type="checkbox"/> Customer satisfaction	70%	
<input checked="" type="checkbox"/> Employee engagement	83%	

<input checked="" type="checkbox"/> Employee health & well-being	94%	
<input checked="" type="checkbox"/> Employee remuneration	89%	
<input type="checkbox"/> Forced or compulsory labor	87%	
<input type="checkbox"/> Freedom of association	67%	
<input type="checkbox"/> Health and safety: community	58%	
<input type="checkbox"/> Health and safety: contractors	74%	
<input checked="" type="checkbox"/> Health and safety: employees	95%	
<input type="checkbox"/> Health and safety: tenants/customers	75%	
<input checked="" type="checkbox"/> Human rights	93%	
<input checked="" type="checkbox"/> Inclusion and diversity	94%	
<input checked="" type="checkbox"/> Labor standards and working conditions	90%	
<input checked="" type="checkbox"/> Social enterprise partnering	33%	
<input type="checkbox"/> Stakeholder relations	81%	
<input type="checkbox"/> Other	12%	

Applicable evidence

Evidence provided (but not shared with investors) [ACCEPTED]
<https://www.atenor.eu/wp-content/uploads/2022/04/2022-04-27-atenor-2021-annual-report-webuk.pdf>
<https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A31994L0033>

No 0%

P03 Points: 1.5/1.5

Policy on governance issues

Yes 100%

Governance issues included

Bribery and corruption 100%

<input checked="" type="checkbox"/> Cybersecurity	91%	<div style="width: 91%;"></div>
<input checked="" type="checkbox"/> Data protection and privacy	97%	<div style="width: 97%;"></div>
<input checked="" type="checkbox"/> Executive compensation	90%	<div style="width: 90%;"></div>
<input checked="" type="checkbox"/> Fiduciary duty	70%	<div style="width: 70%;"></div>
<input checked="" type="checkbox"/> Fraud	96%	<div style="width: 96%;"></div>
<input type="checkbox"/> Political contributions	68%	<div style="width: 68%;"></div>
<input checked="" type="checkbox"/> Shareholder rights	83%	<div style="width: 83%;"></div>
<input type="checkbox"/> Other	42%	<div style="width: 42%;"></div>

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]

<https://www.atenor.eu/wp-content/uploads/2022/04/2022-04-27-atenor-2021-annual-report-webuk.pdf>

No

0%

Reporting

ESG Disclosure

Institutional investors and other shareholders are primary drivers for greater sustainability reporting and disclosure among investable entities. Real estate companies and managers share how ESG management practices performance impacts the business through formal disclosure mechanisms. This aspect evaluates how the entity communicates its ESG actions and/or performance.

RP1 Points: 3.5/3.5

ESG reporting

Yes

100% ^

Types of disclosure

Section in Annual Report

90% ^

Reporting level



[73%] Entity

[16%] Group

[10%] No answer provided

Aligned with



- [38%]** EPRA Best Practice Recommendations in Sustainability Reporting, 2017
- [19%]** GRI Standards, 2016
- [3%]** GRI Sustainability Reporting Guidelines, G4
- [<1%]** INREV Sustainability Reporting Recommendations, 2016
- [12%]** TCFD Recommendations, 2017
- [9%]** Other
- [18%]** No answer provided

Third-party review

- Yes 75% ^
- Externally checked 26%
- Externally verified 12%
- Externally assured 37%
- No 14%

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]

<https://www.atenor.eu/wp-content/uploads/2022/04/2022-04-27-atenor-2021-annual-report-webuk.pdf>

- Stand-alone sustainability report(s) 67% ^

Reporting level



- [50%]** Entity
- [<1%]** Investment manager
- [16%]** Group
- [33%]** No answer provided

Aligned with



- [40%]** EPRA Best Practice Recommendations in Sustainability Reporting, 2017
- [10%]** GRI Standards, 2016
- [3%]** GRI Sustainability Reporting Guidelines, G4
- [<1%]** IIRC International Integrated Reporting Framework, 2013
- [<1%]** INREV Sustainability Reporting Recommendations, 2016
- [5%]** TCFD Recommendations, 2017
- [3%]** Other
- [37%]** No answer provided

Third-party review

- Yes 50%
- No 17%

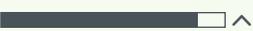
Applicable evidence

Evidence provided

[ACCEPTED]

[2022-04-27_atenor_stand_alone_sustainability_report_EN.pdf](#)

Integrated Report 11% 

Dedicated section on corporate website 88%  ^

Reporting level



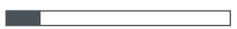
- [67%] Entity
- [4%] Investment manager
- [17%] Group
- [12%] No answer provided

Applicable evidence

Evidence provided

[ACCEPTED]

Section in entity reporting to investors 51% 

Other 15% 

No 0% 

ESG Incident Monitoring

RP2.1 Not Scored

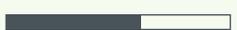
ESG incident monitoring

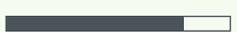
Yes 92%  ^

Stakeholders covered

Clients/Customers 74% 

Community/Public 70% 

Contractors 60% 

Employees 79% 

Investors/Shareholders 82% 

Regulators/Government 61% 

Special interest groups (NGOs, Trade Unions, etc) 34%

Suppliers 55%

Other stakeholders 15%

Process for communicating ESG-related incidents

 Following the CORPORATE GOVERNANCE CHARTER (see evidence uploaded) all controversies, misconduct, penalties, incidents, accidents, or breaches against the codes of conduct/ethics are reviewed by the audit committees.

No 8%

RP2.2 Not Scored

ESG incident occurrences

Yes 2%

No 98%

Risk Management

This aspect evaluates the processes used by the entity to support ESG implementation and investigates the steps undertaken to recognize and prevent material ESG related risks.

RM1 Points: 1/2

Environmental Management System (EMS)

Yes 78%

Aligned with 32%

Third-party certified using 34%

The EMS is not aligned with a standard nor certified externally 11%

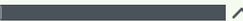
Applicable evidence

Evidence provided (but not shared with investors)

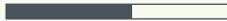
[ACCEPTED]

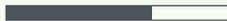
No 22%

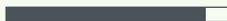
Process to implement governance policies

Yes 100%  ^

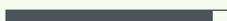
Systems and procedures used

Compliance linked to employee remuneration 56% 

Dedicated help desks, focal points, ombudsman, hotlines 65% 

Disciplinary actions in case of breach, i.e. warning, dismissal, zero tolerance policy 89% 

Employee performance appraisal systems integrate compliance with codes of conduct 53% 

Investment due diligence process 92% 

Responsibilities, accountabilities and reporting lines are systematically defined in all divisions and group companies 84% 

Training related to governance risks for employees 95%  ^

Regular follow-ups 89% 

When an employee joins the organization 87% 

Whistle-blower mechanism 92% 

Other 10% 

No 0% 

Not applicable 0% 

Risk Assessments

Social risk assessments

Yes 98%  ^

Issues included

<input checked="" type="checkbox"/> Child labor	59%	
<input type="checkbox"/> Community development	46%	
<input checked="" type="checkbox"/> Controversies linked to social enterprise partnering	18%	
<input checked="" type="checkbox"/> Customer satisfaction	78%	
<input checked="" type="checkbox"/> Employee engagement	86%	
<input checked="" type="checkbox"/> Employee health & well-being	90%	
<input checked="" type="checkbox"/> Forced or compulsory labor	64%	
<input checked="" type="checkbox"/> Freedom of association	34%	
<input type="checkbox"/> Health and safety: community	46%	
<input type="checkbox"/> Health and safety: contractors	71%	
<input checked="" type="checkbox"/> Health and safety: employees	90%	
<input type="checkbox"/> Health and safety: tenants/customers	80%	
<input type="checkbox"/> Health and safety: supply chain (beyond tier 1 suppliers and contractors)	40%	
<input checked="" type="checkbox"/> Human rights	61%	
<input type="checkbox"/> Inclusion and diversity	80%	
<input checked="" type="checkbox"/> Labor standards and working conditions	83%	
<input checked="" type="checkbox"/> Stakeholder relations	62%	
<input type="checkbox"/> Other	5%	
<input type="radio"/> No	2%	

RM3.2 Points: 0.5/0.5

Governance risk assessments

<input checked="" type="radio"/> Yes	99%	
--------------------------------------	-----	--

Issues included

<input checked="" type="checkbox"/> Bribery and corruption	94%	
<input checked="" type="checkbox"/> Cybersecurity	94%	
<input checked="" type="checkbox"/> Data protection and privacy	97%	
<input checked="" type="checkbox"/> Executive compensation	80%	
<input checked="" type="checkbox"/> Fiduciary duty	61%	
<input checked="" type="checkbox"/> Fraud	90%	
<input checked="" type="checkbox"/> Political contributions	60%	
<input checked="" type="checkbox"/> Shareholder rights	77%	
<input checked="" type="checkbox"/> Other Compliance with internal corporate governance framework. See "blue book" document	15%	

[ACCEPTED]

No <1%

RM4 Points: 1.5/1.5

ESG due diligence for new acquisitions

Yes 97%

Issues included

<input checked="" type="checkbox"/> Biodiversity and habitat	54%	
<input checked="" type="checkbox"/> Building safety	90%	
<input checked="" type="checkbox"/> Climate/Climate change adaptation	69%	
<input checked="" type="checkbox"/> Compliance with regulatory requirements	92%	
<input checked="" type="checkbox"/> Contaminated land	93%	
<input checked="" type="checkbox"/> Energy efficiency	93%	
<input checked="" type="checkbox"/> Energy supply	86%	

<input checked="" type="checkbox"/> Flooding	90%	
<input checked="" type="checkbox"/> GHG emissions	78%	
<input checked="" type="checkbox"/> Health and well-being	72%	
<input checked="" type="checkbox"/> Indoor environmental quality	66%	
<input checked="" type="checkbox"/> Natural hazards	77%	
<input checked="" type="checkbox"/> Socio-economic	50%	
<input checked="" type="checkbox"/> Transportation	80%	
<input checked="" type="checkbox"/> Waste management	70%	
<input checked="" type="checkbox"/> Water efficiency	69%	
<input checked="" type="checkbox"/> Water supply	79%	
<input checked="" type="checkbox"/> Other Alignment with EU Taxonomy (double materiality assessment)	10%	[DUPLICATE]

No 2%

Not applicable <1%

Climate Related Risk Management

RM5 Not Scored

Resilience of strategy to climate-related risks

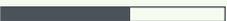
Yes 77%

Description of the resilience of the organization's strategy

Regarding our development projects: our strategy is to achieve 100% of our projects aligned with the EU taxonomy. We believe that the criteria defined by the EU taxonomy will ensure our resilience to climate-related risks. Regarding our Corporate activities: following a carbon footprinting calculation, we have define a long term CO2 reduction target in line with SBTi.

Use of scenario analysis

Yes

58%  ^

Scenarios used

Transition scenarios

53%  ^

CRREM 2C

11% 

CRREM 1.5C

23% 

IEA SDS

2% 

IEA B2DS

4% 

IEA NZE2050

3% 

IPR FPS

0% 

NGFS Current Policies

3% 

NGFS Nationally determined contributions

<1% 

NGFS Immediate 2C scenario with CDR

2% 

NGFS Immediate 2C scenario with limited CDR

2% 

NGFS Immediate 1.5C scenario with CDR

6% 

NGFS Delayed 2C scenario with limited CDR

3% 

NGFS Delayed 2C scenario with CDR

<1% 

NGFS Immediate 1.5C scenario with limited CDR

2% 

SBTi

25% 

TPI

<1% 

Other

20% 

EU Taxonomy eligibility and alignment

Physical scenarios

51% 

No

19% 

No

23% 

Additional context

[Not provided]

RM6.1 Not Scored

Transition risk identification

Yes

70%  ^

Elements covered

Policy and legal

69%  ^

Any risks identified

Yes

67%  ^

Risks are

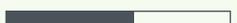
Increasing price of GHG emissions

50% 

Enhancing emissions-reporting obligations

50% 

Mandates on and regulation of existing products and services

57% 

Exposure to litigation

21% 

Other

5% 

Corporate Financing: Our ambition is to be recognized as green investments towards financing entities. Now that the rules are being settled by the EU taxonomy, we are exposed to the risk of taxonomy definition. This has a direct impact on our finances.

[DUPLICATE]

No

2% 

Technology

59%  ^

Any risks identified

Yes

54%  ^

Risks are

Substitution of existing products and services with lower emissions options

44% 

Unsuccessful investment in new technologies

17% 

<input checked="" type="checkbox"/> Costs to transition to lower emissions technology	50%	
<input type="checkbox"/> Other	3%	
<input type="radio"/> No	5%	

<input checked="" type="checkbox"/> Market	63%	
--	-----	--

Any risks identified

<input checked="" type="radio"/> Yes	62%	
--------------------------------------	-----	--

Risks are

<input checked="" type="checkbox"/> Changing customer behavior	60%	
<input checked="" type="checkbox"/> Uncertainty in market signals	27%	
<input checked="" type="checkbox"/> Increased cost of raw materials	39%	
<input checked="" type="checkbox"/> Other	6%	
Changes in political decisions related to town planning might have a direct impact on our projects: obtaining construction or environmental permits, changes in the building functionalities, etc.		[NOT ACCEPTED]

<input type="radio"/> No	<1%	
--------------------------	-----	--

<input checked="" type="checkbox"/> Reputation	67%	
--	-----	--

Any risks identified

<input checked="" type="radio"/> Yes	62%	
--------------------------------------	-----	--

Risks are

<input checked="" type="checkbox"/> Shifts in consumer preferences	49%	
<input checked="" type="checkbox"/> Stigmatization of sector	16%	
<input checked="" type="checkbox"/> Increased stakeholder concern or negative stakeholder feedback	53%	
<input type="checkbox"/> Other	2%	

<input type="radio"/> No	5%	
--------------------------	----	--

Applicable evidence

Evidence not provided

Processes for prioritizing transition risks

 At Corporate level, the process to define prioritize transition risks is based on the input of the local teams and their analysis of the stakeholder expectations in their respective countries. Currently, we have identified 4 priority focus. For each focus, 5 priority challenges have been identified. These 20 challenges define set a priority framework for transition risks. This framework will be challenged on a yearly basis in order to reassess priorities in transition risks. Furthermore, each development project starts with a specific risk assessment, including transition risks (according to BREEAM "Management" criteria).

No

30% 

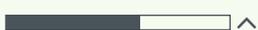
Additional context

[Not provided]

RM6.2 Not Scored

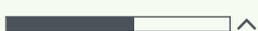
Transition risk impact assessment

Yes

60%  ^

Elements covered

Policy and legal

57%  ^

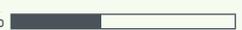
Any material impacts to the entity

Yes

48%  ^

Impacts are

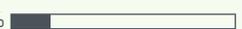
Increased operating costs

40% 

Write-offs, asset impairment and early retirement of existing assets due to policy changes

30% 

Increased costs and/or reduced demand for products and services resulting from fines and judgments

17% 

Other

7% 

Coporate Financing: Our ambition is to be recognized as green investments towards financing entities. Now that the rules are being settled by the EU taxonomy, we are exposed to the risk of taxonomy definition. This has a direct impact on our finances.

[NOT ACCEPTED]

No

10% 

Technology

55%  ^

Any material impacts to the entity

Yes

42%  ^

Impacts are

<input checked="" type="checkbox"/> Write-offs and early retirement of existing assets	16%	
<input checked="" type="checkbox"/> Reduced demand for products and services	19%	
<input checked="" type="checkbox"/> Research and development (R&D) expenditures in new and alternative technologies	15%	
<input type="checkbox"/> Capital investments in technology development	26%	
<input checked="" type="checkbox"/> Costs to adopt/deploy new practices and processes	36%	
<input type="checkbox"/> Other	3%	
<input type="radio"/> No	13%	

<input checked="" type="checkbox"/> Market	51%	
--	-----	--

Any material impacts to the entity

<input checked="" type="radio"/> Yes	49%	
--------------------------------------	-----	--

Impacts are

<input checked="" type="checkbox"/> Reduced demand for goods and services due to shift in consumer preferences	39%	
<input checked="" type="checkbox"/> Increased production costs due to changing input prices and output requirements	27%	
<input checked="" type="checkbox"/> Abrupt and unexpected shifts in energy costs	28%	
<input checked="" type="checkbox"/> Change in revenue mix and sources, resulting in decreased revenues	10%	
<input checked="" type="checkbox"/> Re-pricing of assets	24%	
<input type="checkbox"/> Other	4%	

<input type="radio"/> No	3%	
--------------------------	----	--

<input checked="" type="checkbox"/> Reputation	50%	
--	-----	--

Any material impacts to the entity

<input checked="" type="radio"/> Yes	43%	
--------------------------------------	-----	--

Impacts are

<input checked="" type="checkbox"/> Reduced revenue from decreased demand for goods/services	30%	
--	-----	--

<input checked="" type="checkbox"/> Reduced revenue from decreased production capacity	6%	<div style="width: 6%;"></div>
<input checked="" type="checkbox"/> Reduced revenue from negative impacts on workforce management and planning	8%	<div style="width: 8%;"></div>
<input checked="" type="checkbox"/> Reduction in capital availability	29%	<div style="width: 29%;"></div>
<input type="checkbox"/> Other	4%	<div style="width: 4%;"></div>
<hr/>		
<input type="radio"/> No	7%	<div style="width: 7%;"></div>

Applicable evidence

Evidence provided (but not shared with investors)

Integration of transition risk identification, assessment, and management into the entity's overall risk management

 We have defined a Green Financing Framework which is integrated in our overall financing strategy. Transition risks are identified within this framework. Every development project is assessed against this framework with an ambition of 100% compliance in the mid-term.

No 40%

Additional context

[Not provided]

RM6.3 Not Scored

Physical risk identification

Yes 71% ^

Elements covered

Acute hazards 70% ^

Any acute hazards identified

Yes 57% ^

Factors are

Extratropical storm 12%

Flash flood 41%

Hail 17%

<input checked="" type="checkbox"/> River flood	47%	
<input type="checkbox"/> Storm surge	27%	
<input type="checkbox"/> Tropical cyclone	2%	
<input type="checkbox"/> Other	11%	
<input type="radio"/> No	13%	
<input checked="" type="checkbox"/> Chronic stressors	64%	

Any chronic stressors identified

<input checked="" type="radio"/> Yes	58%	
--------------------------------------	-----	--

Factors are

<input checked="" type="checkbox"/> Drought stress	30%	
<input type="checkbox"/> Fire weather stress	16%	
<input checked="" type="checkbox"/> Heat stress	46%	
<input checked="" type="checkbox"/> Precipitation stress	36%	
<input checked="" type="checkbox"/> Rising mean temperatures	44%	
<input checked="" type="checkbox"/> Rising sea levels	31%	
<input type="checkbox"/> Other	4%	
<input type="radio"/> No	6%	

Applicable evidence

Evidence not provided

Physical risks prioritization process

At Corporate level, the process to define prioritize transition risks is based on the input of the local teams and their analysis of the stakeholder expectations in their respective countries. For acquisition, the physical risks are assessed by local teams and presented to the Executive Committee. Once accepted, the projects are presented to the Executive Committee about 5 time a year, identified risks are raised when necessary. Currently, we have identified 4 priority focus. For each focus, 5 priority challenges have been identified. These 20 challenges define set a priority framework for transition risks. This framework will be challenged on a yearly basis in order to reassess priorities in transition risks. Furthermore, each development project starts with a specific risk assessment, including transition risks (according to BREEAM "Management" criteria).

No



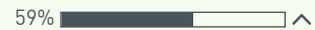
Additional context

[Not provided]

RM6.4 Not Scored

Physical risk impact assessment

Yes



Elements covered

Direct impacts



Any material impacts to the entity

Yes



Impacts are

Increased capital costs



Other



No



Indirect impacts



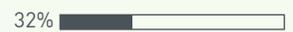
Any material impacts to the entity

Yes



Impacts are

Increased insurance premiums and potential for reduced availability of insurance on assets in "high-risk" locations



Increased operating costs



Reduced revenue and higher costs from negative impacts on workforce



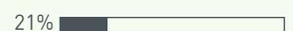
Reduced revenue from decreased production capacity



Reduced revenues from lower sales/output



Write-offs and early retirement of existing assets



Other

3% 

No

8% 

Applicable evidence

Evidence provided (but not shared with investors)

Integration of physical risk identification, assessment, and management into the entity's overall risk management

 We have defined a Green Financing Framework which is integrated in our overall financing strategy. This framework includes physical and transition risks. Every development project is assessed against this framework with an ambition of 100% compliance in the mid-term.

No

41% 

Additional context

[Not provided]

Stakeholder Engagement

Employees

Improving the sustainability performance of a real estate portfolio requires dedicated resources, a commitment from senior management and tools for measurement/management of resource consumption. It also requires the cooperation of other stakeholders, including employees and suppliers. This aspect identifies actions taken to engage with those stakeholders, as well as the nature of the engagement.

SE1 Points: 1/1

Employee training

Yes

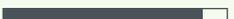
100% 

Percentage of employees who received professional training: 100%

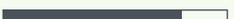
Percentage of employees who received ESG-specific training: 100%

ESG-specific training focuses on (multiple answers possible):

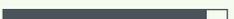
Environmental issues

89% 

Social issues

80% 

Governance issues

91% 

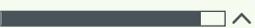
No

0% 

SE2.1 Points: 0.89/1

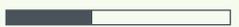
Employee satisfaction survey

Yes

89% 

The survey is undertaken

Internally

38% 

Percentage of employees covered: 100%

Survey response rate: 100%

By an independent third party

61% 

Percentage of employees covered : 57%

Survey response rate: 100%

Quantitative metrics included

Yes

82% 

Metrics include

Net Promoter Score

42% 

Overall satisfaction score

68% 

Other

45% 

No

7% 

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]

No

11% 

SE2.2 Points: 1/1

Employee engagement program

Yes

88% 

Program elements

Planning and preparation for engagement

61% 

Development of action plan

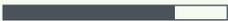
74% 

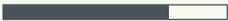
Implementation

66% 

Training 67% 

Program review and evaluation 59% 

Feedback sessions with c-suite level staff 77% 

Feedback sessions with separate teams/departments 74% 

Focus groups 49% 

Other 7% 

No 8% 

Not applicable 5% 

SE3.1 Points: 0.75/0.75

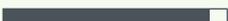
Employee health & well-being program

Yes 95%  

The program includes

Needs assessment 89% 

Goal setting 80% 

Action 92% 

Monitoring 89% 

No 5% 

SE3.2 Points: 1.25/1.25

Employee health & well-being measures

Yes 97%  

Measures covered

Needs assessment 89%  

Monitoring employee health and well-being needs through

<input checked="" type="checkbox"/> Employee surveys on health and well-being Percentage of employees: 100%	80%	
<input checked="" type="checkbox"/> Physical and/or mental health checks Percentage of employees: 100%	59%	

<input type="checkbox"/> Other	10%	
--------------------------------	-----	--

<input checked="" type="checkbox"/> Goals address	72%	
---	-----	--

<input checked="" type="checkbox"/> Mental health and well-being	59%	
--	-----	--

<input checked="" type="checkbox"/> Physical health and well-being	64%	
--	-----	--

<input checked="" type="checkbox"/> Social health and well-being	62%	
--	-----	--

<input type="checkbox"/> Other	4%	
--------------------------------	----	--

<input checked="" type="checkbox"/> Health is promoted through	94%	
--	-----	--

<input checked="" type="checkbox"/> Acoustic comfort	67%	
--	-----	--

<input checked="" type="checkbox"/> Biophilic design	47%	
--	-----	--

<input type="checkbox"/> Childcare facilities contributions	34%	
---	-----	--

<input checked="" type="checkbox"/> Flexible working hours	88%	
--	-----	--

<input checked="" type="checkbox"/> Healthy eating	78%	
--	-----	--

<input type="checkbox"/> Humidity	41%	
-----------------------------------	-----	--

<input checked="" type="checkbox"/> Illumination	53%	
--	-----	--

<input type="checkbox"/> Inclusive design	49%	
---	-----	--

<input checked="" type="checkbox"/> Indoor air quality	75%	
--	-----	--

<input checked="" type="checkbox"/> Lighting controls and/or daylight	79%	
---	-----	--

<input type="checkbox"/> Noise control	54%	
--	-----	--

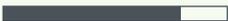
<input checked="" type="checkbox"/> Paid maternity leave in excess of legally required minimum	52%	
--	-----	--

Paid paternity leave in excess of legally required minimum 46% 

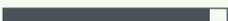
Physical activity 79% 

Physical and/or mental healthcare access 76% 

Social interaction and connection 83% 

Thermal comfort 79% 

Water quality 68% 

Working from home arrangements 92% 

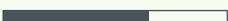
Other 14% 

Atenor specifically dedicate time and budget to settle the workspace for employee. Major investments are taken to create healthier, safer and inspiring workplace. See also 2021 - employee satisfaction - workplace document.

[NOT ACCEPTED]

Outcomes are monitored by tracking 79%  ^

Environmental quality 41% 

Population experience and opinions 65% 

Program performance 42% 

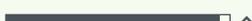
Other 10% 

No 2% 

Not applicable <1% 

SE4 Points: 0.5/0.5

Employee safety indicators

Yes 96%  ^

Indicators monitored

Work station and/or workplace checks 77% 

Absentee rate 80% 

0

Injury rate 76% 

Lost day rate 54% 
2.8

Other metrics 25% 

Safety indicators calculation method

 We have a safety coordinator who monitors the employee lost day and absentee. See page 59 of our Annual Report 2021

No 4% 

SE5 Points: 0.25/0.5

Inclusion and diversity

Yes 97%  ^

Diversity of governance bodies 96%  ^

Diversity metrics

Age group distribution 72% 

Board tenure 84% 

Gender pay gap 47% 

Gender ratio 96% 
Women: 50%
Men: 50%

International background 50% 

Racial diversity 30% 

Socioeconomic background 28% 

Diversity of employees 97%  ^

Diversity metrics

<input checked="" type="checkbox"/> Age group distribution Under 30 years old: 8% Between 30 and 50 years old: 77% Over 50 years old: 21%	84%	
<input checked="" type="checkbox"/> Gender pay gap	60%	
<input checked="" type="checkbox"/> Gender ratio Women: 50% Men: 50%	97%	
<input checked="" type="checkbox"/> International background	43%	
<input checked="" type="checkbox"/> Racial diversity	34%	
<input checked="" type="checkbox"/> Socioeconomic background	29%	

Additional context

ATENOR observes on a daily basis how much encouraged and accepted diversity, not only of gender but also of culture, contributes both to the wellbeing of its associates and to the satisfactory development of the group. ATENOR is committed to the objectives of diversity and pluralism, sources of wealth and innovation. Active in 10 countries, the company enjoys an enriching multiculturalism in the broadest sense and ensures respect for diversity.

Applicable evidence

Evidence provided (but not shared with investors)

[PARTIALLY ACCEPTED]

No

3%

Suppliers

SE6 Points: 1.37/1.5

Supply chain engagement program

Yes

91%

Program elements

Developing or applying ESG policies

84%

Planning and preparation for engagement

59%

Development of action plan

55%

<input type="checkbox"/> Implementation of engagement plan	47%	
<input type="checkbox"/> Training	30%	
<input checked="" type="checkbox"/> Program review and evaluation	62%	
<input checked="" type="checkbox"/> Feedback sessions with stakeholders	64%	
<input type="checkbox"/> Other	11%	

Topics included

<input checked="" type="checkbox"/> Business ethics	84%	
<input checked="" type="checkbox"/> Child labor	74%	
<input type="checkbox"/> Environmental process standards	80%	
<input type="checkbox"/> Environmental product standards	74%	
<input checked="" type="checkbox"/> Health and safety: employees	85%	
<input checked="" type="checkbox"/> Health and well-being	64%	
<input type="checkbox"/> Human health-based product standards	50%	
<input checked="" type="checkbox"/> Human rights	86%	
<input checked="" type="checkbox"/> Labor standards and working conditions	86%	
<input type="checkbox"/> Other	10%	

External parties to whom the requirements apply

<input checked="" type="checkbox"/> Contractors	90%	
<input checked="" type="checkbox"/> Suppliers	88%	
<input type="checkbox"/> Supply chain (beyond 1 tier suppliers and contractors)	47%	
<input type="checkbox"/> Other	5%	

No 9%

Monitoring property/asset managers

Yes

89%

Monitoring compliance of



- [30%]** Internal property/asset managers
- [10%]** External property/asset managers
- [50%]** Both internal and external property/asset managers
- [11%]** No answer provided

Methods used

<input checked="" type="checkbox"/> Checks performed by independent third party	42%
<input checked="" type="checkbox"/> Property/asset manager ESG training	71%
<input checked="" type="checkbox"/> Property/asset manager self-assessments	44%
<input checked="" type="checkbox"/> Regular meetings and/or checks performed by the entity's employees	87%
<input checked="" type="checkbox"/> Require external property/asset managers' alignment with a professional standard Standard: BREEAM – MAN04 & MAN05	30% [ACCEPTED]
<input type="checkbox"/> Other	10%

No

10%

Not applicable

2%

Monitoring external suppliers/service providers

Yes

85%

Methods used

<input checked="" type="checkbox"/> Checks performed by an independent third party	41%
<input checked="" type="checkbox"/> Regular meetings and/or checks performed by external property/asset managers	47%
<input checked="" type="checkbox"/> Regular meetings and/or checks performed by the entity's employees	77%
<input checked="" type="checkbox"/> Require supplier/service providers' alignment with a professional standard Standard: Breeam certification and EU regulation on work	36% [ACCEPTED]

Supplier/service provider ESG training 22%

Supplier/service provider self-assessments 49%

Other 11%
BREEAM excellent certification requirement [DUPLICATE]

No 12%

Not applicable 3%

SE8 Points: 0.5/0.5

Stakeholder grievance process

Yes 97%

Process characteristics

Accessible and easy to understand 90%

Anonymous 68%

Dialogue based 90%

Equitable & rights compatible 64%

Improvement based 64%

Legitimate & safe 85%

Predictable 48%

Prohibitive against retaliation 57%

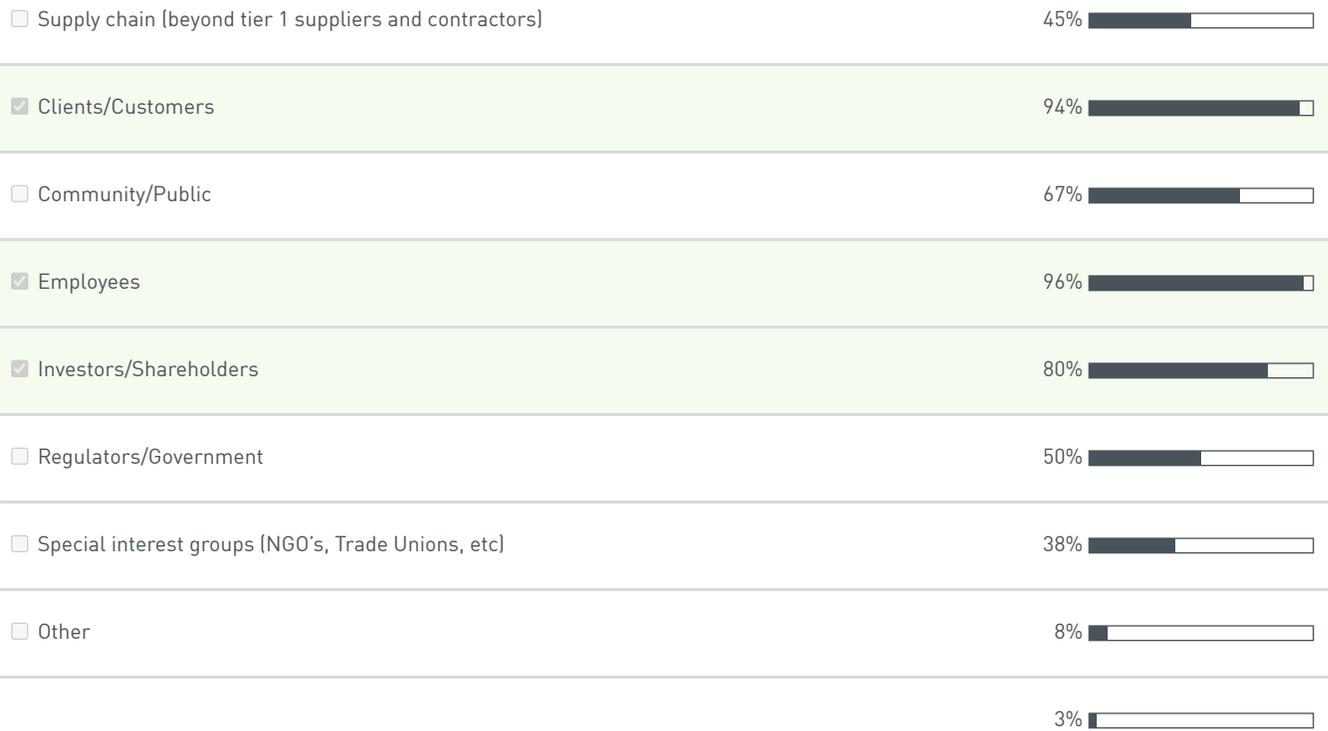
Transparent 84%

Other 3%

The process applies to

Contractors 78%

Suppliers 83%



Development

Development

	Aspect indicator	Score Max	Score Entity (p)	Score Benchmark (p)	Strengths & Opportunities
	ESG Requirements	12.00p 17.1%	12	9.94	75% of peers scored lower
DRE1	ESG strategy during development	4	4	2.39	75% of peers scored lower
DRE2	Site selection requirements	4	4	4	0% of peers scored lower
DRE3	Site design and development requirements	4	4	3.56	12% of peers scored lower
	Materials	6.00p 8.6%	6	3.56	75% of peers scored lower
DMA1	Materials selection requirements	6	6	3.56	75% of peers scored lower
DMA2.1	Life cycle assessments			Not scored	
DMA2.2	Embodied carbon disclosure			Not scored	
	Building Certifications	13.00p 18.6%	12.67	6.27	88% of peers scored lower
DBC1.1	Green building standard requirements	4	4	2.78	50% of peers scored lower
DBC1.2	Green building certifications	9	8.67	3.5	88% of peers scored lower
	Energy	14.00p 20%	12.26	7.9	75% of peers scored lower
DEN1	Energy efficiency requirements	6	6	4.06	50% of peers scored lower

	Aspect indicator	Score Max	Score Entity (p)	Score Benchmark (p)	Strengths & Opportunities
DEN2.1	On-site renewable energy	6	4.26	3.31	50% of peers scored lower
DEN2.2	Net-zero carbon design and standards	2	2	0.54	100% of peers scored lower
	Water	5.00p 7.1%	4.38	3.26	62% of peers scored lower
DWT1	Water conservation strategy	5	4.38	3.26	62% of peers scored lower
	Waste	5.00p 7.1%	5	4.58	25% of peers scored lower
DWS1	Waste management strategy	5	5	4.58	25% of peers scored lower
	Stakeholder Engagement	15.00p 21.4%	14.75	12.19	75% of peers scored lower
DSE1	Health & well-being	2	1.75	1.72	50% of peers scored higher
DSE2.1	On-site safety	1.5	1.5	1.46	12% of peers scored lower
DSE2.2	Safety metrics	1.5	1.5	0.79	62% of peers scored lower
DSE3.1	Contractor ESG requirements	2	2	2	0% of peers scored lower
DSE3.2	Contractor monitoring methods	2	2	1.67	38% of peers scored lower
DSE4	Community engagement program	2	2	1.78	38% of peers scored lower
DSE5.1	Community impact assessment	2	2	2	0% of peers scored lower
DSE5.2	Community impact monitoring	2	2	0.78	75% of peers scored lower

ESG Requirements

Integrating ESG requirements into construction activities can help mitigate the negative impact on ecological systems, and at the same time improve the environmental efficiency of buildings in the operational phase. This aspect assesses the entity's efforts to address ESG-issues during the design, construction, and site development of new buildings.

DRE1 Points: 4/4

ESG strategy during development

Yes

78%  ^

Strategy elements

Biodiversity and habitat

67% 

Building safety

67% 

Climate/climate change adaptation

78% 

Energy consumption

78% 

<input checked="" type="checkbox"/> Green building certifications	78%	
<input checked="" type="checkbox"/> Greenhouse gas emissions	67%	
<input checked="" type="checkbox"/> Health and well-being	67%	
<input checked="" type="checkbox"/> Indoor environmental quality	67%	
<input checked="" type="checkbox"/> Life-cycle assessments/embodied carbon	56%	
<input checked="" type="checkbox"/> Location and transportation	67%	
<input checked="" type="checkbox"/> Material sourcing	78%	
<input checked="" type="checkbox"/> Net-zero/carbon neutral design	22%	
<input checked="" type="checkbox"/> Pollution prevention	67%	
<input checked="" type="checkbox"/> Renewable energy	78%	
<input checked="" type="checkbox"/> Resilience to catastrophe/disaster	33%	
<input checked="" type="checkbox"/> Site selection and land use	22%	
<input type="checkbox"/> Sustainable procurement	56%	
<input checked="" type="checkbox"/> Waste management	78%	
<input checked="" type="checkbox"/> Water consumption	56%	
<input type="checkbox"/> Other	0%	

The strategy is



- [44%]** Publicly available
- [33%]** Not publicly available
- [22%]** No answer provided

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]

[2021-03-04 Green Finance Framework.pdf](#)

<https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32021R2139&from=FR#d1e32-12-1>

Business strategy integration

Atenor is an urban international sustainable listed developer. By essence, the developments achieved in urban areas comply with most

of the biodiversity and transportation criteria. With its ambitious environmental criteria (see below) Atenor places sustainability as the quality factor of its developments. The international expertise allows for the best techniques and innovations to be shared and applied in the projects. And finally, as a listed company, Atenor already complies with high standard for transparency and communication. Projects alignment to Atenor's Sustainability Policy (ESG strategy) is strictly monitored on a qualitative and quantitative basis. This is disclosed on Atenor's "sustainability characteristics" and "sustainable analytics" evidences. The quantitative data includes compliance with : - Green Finance Framework (KPI's : see below) - Third-party assessment by ISS ESG - Breeam certification objectives (KPI : general score >70%) - Third-party assessment by Breeam assessors - Well certification objectives (KPI's : score gold >60pts) - Third-party assessment by Well assessors - Energy Performance Certificate (KPI's :aligned with EU taxonomy - 10% Nearly Zero Energy Building level) - Legal requirement assessed by local public authorities - EU taxonomy alignment (KPI : alignment for Substantial contribution for Climate Change Mitigation objective and Do No significant Harm for the 5 other objectives) Atenor's ambition is also to achieve Green Finance eligibility and Taxonomy alignment for each development. Regarding Green Financial Framework, the objectives are : - for offices: certification on BREEAM (minimum excellent level), Well (Core & Shell minimum Gold level) and Nearly Zero Energy Building - for residential: Energy Performance Certification level better than legal requirements (objectives defined per country, see evidences).

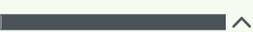
No

22% 

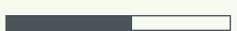
DRE2 Points: 4/4

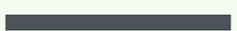
Site selection requirements

Yes

100%  ^

Criteria included

Connect to multi-modal transit networks 56% 

Locate projects within existing developed areas 100% 

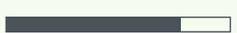
Protect, restore, and conserve aquatic ecosystems 44% 

Protect, restore, and conserve farmland 11% 

Protect, restore, and conserve floodplain functions 33% 

Protect, restore, and conserve habitats for native, threatened and endangered species 33% 

Protect, restore, and conserve historical and heritage sites 67% 

Redevelop brownfield sites 78% 

Other 0% 

No

0% 

DRE3 Points: 4/4

Site design and development requirements

Yes

89%  ^

Criteria included

<input checked="" type="checkbox"/> Manage waste by diverting construction and demolition materials from disposal	89%	
<input type="checkbox"/> Manage waste by diverting reusable vegetation, rocks, and soil from disposal	56%	
<input type="checkbox"/> Minimize light pollution to the surrounding community	33%	
<input checked="" type="checkbox"/> Minimize noise pollution to the surrounding community	78%	
<input checked="" type="checkbox"/> Perform environmental site assessment	89%	
<input type="checkbox"/> Protect air quality during construction	44%	
<input checked="" type="checkbox"/> Protect and restore habitat and soils disturbed during construction and/or during previous development	67%	
<input checked="" type="checkbox"/> Protect surface water and aquatic ecosystems by controlling and retaining construction pollutants	67%	
<input type="checkbox"/> Other	11%	
<input type="radio"/> No	11%	

Materials

Consideration of the environmental attributes of materials during the design of development projects can reduce the overall life cycle emissions. In addition, consideration of health attributes for materials affects the on-site health and safety of personnel and health and well-being of occupants once the development is completed. This aspect assesses criteria on material selection related to (1) environmental and health attributes and (2) life cycle emissions, as well as disclosure on embodied carbon emissions.

DMA1 Points: 6/6

Materials selection requirements

Yes 89%

Issues addressed

Requirement for disclosure about the environmental and/or health attributes of building materials (multiple answers possible) 67%

Environmental Product Declarations 44%

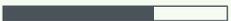
Health Product Declarations 56%

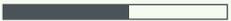
Other types of required health and environmental disclosure: 33%
 FSC label required for wood use. [NOT ACCEPTED]

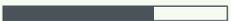
Material characteristics 89% 

Locally extracted or recovered materials 44% 

Low embodied carbon materials 33% 

Low-emitting VOC materials 67% 

Materials and packaging that can easily be recycled 56% 

Materials that disclose environmental impacts 67% 

Materials that disclose potential health hazards 78% 

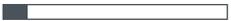
Rapidly renewable materials and recycled content materials 56% 

"Red list" of prohibited materials or ingredients that should not be used on the basis of their human and/or environmental impacts 78% 

Third-party certified wood-based materials and products 67% 

Types of third-party certification used: FSC

[ACCEPTED]

Other 11% 

Applicable evidence

Evidence provided (but not shared with investors)



https://files.bregroup.com/breeam/technicalmanuals/BREEAMInt2016SchemeDocument/#09_material/mat03.htm%3FTocPath%3D10.0%2520Ma

<https://v2.wellcertified.com/en/wellv2/materials>

<https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32021R2139&from=FR#d1e32-12-1>

No 11% 

DMA2.1 Not Scored

Life cycle assessments

Yes 56% 

Percentage of projects completed during the last three years using any calculation method: 100%

Percentage of projects completed during the last three years using whole life LCA: 62%

Assessment type

Quantitative assessment 44% 

Qualitative assessment 22% 

Boundaries of the calculation applied

<input type="checkbox"/> Cradle-to-gate	11%	<div><div style="width: 11%;"></div></div>
<input type="checkbox"/> Cradle-to-practical completion/handover	22%	<div><div style="width: 22%;"></div></div>
<input type="checkbox"/> Use stage	0%	<div><div style="width: 0%;"></div></div>
<input type="checkbox"/> End-of-life stage	0%	<div><div style="width: 0%;"></div></div>
<input type="checkbox"/> Cradle-to-grave	11%	<div><div style="width: 11%;"></div></div>
<input checked="" type="checkbox"/> Whole life	22%	<div><div style="width: 22%;"></div></div>
<input type="checkbox"/> Other	0%	<div><div style="width: 0%;"></div></div>

Standards/methodologies/tools applied

<input type="checkbox"/> BBCA Label (Bâtiment Bas Carbone)	0%	<div><div style="width: 0%;"></div></div>
<input type="checkbox"/> E+C- Label (Énergie Positive & Réduction Carbone)	0%	<div><div style="width: 0%;"></div></div>
<input type="checkbox"/> Embodied Carbon in Construction Calculator (EC3) Tool	0%	<div><div style="width: 0%;"></div></div>
<input type="checkbox"/> EN 15978	33%	<div><div style="width: 33%;"></div></div>
<input checked="" type="checkbox"/> EN 15804	33%	<div><div style="width: 33%;"></div></div>
<input type="checkbox"/> GHG Protocol - Product Life Cycle Accounting and Reporting Standard	22%	<div><div style="width: 22%;"></div></div>
<input type="checkbox"/> ISO 14040/44	11%	<div><div style="width: 11%;"></div></div>
<input checked="" type="checkbox"/> ISO 14025	22%	<div><div style="width: 22%;"></div></div>
<input type="checkbox"/> One Click LCA	22%	<div><div style="width: 22%;"></div></div>
<input type="checkbox"/> The Carbon Smart Materials Palette®	0%	<div><div style="width: 0%;"></div></div>
<input type="checkbox"/> Whole life carbon assessment for the built environment, RICS	0%	<div><div style="width: 0%;"></div></div>
<input checked="" type="checkbox"/> Other	33%	<div><div style="width: 33%;"></div></div>
Breeam Methodology : https://files.bregroup.com/breeam/technicalmanuals/BREEAMInt2016SchemeDocument/#09_material/mat01_nc.htm?Highlight=LCA		

Embodied carbon calculation method applied and results of the assessment

66 The LCA is assessed with the Breeam methodology. To recognise and encourage the use of robust and appropriate life cycle assessment tools and consequently the specification of construction materials with a low environmental impact (including embodied carbon) over the full life cycle of the building. 1 The project uses a life cycle assessment (LCA) tool to measure the life cycle environmental impact of the building elements. 2 The LCA includes at least the mandatory building elements indicated in the 'Materials assessment scope' section of the BREEAM International Mat 01 calculator (where present in the building). 3 The mandatory requirements identified in the 'Materials assessment tool, method and data' section of the BREEAM International Mat 01 calculator have been met. 4 A member of the project team completes the BREEAM International Mat 01 calculator and determines a score based on the robustness of the LCA tool used and the scope of the assessment in terms of the elements considered.

No 44%

DMA2.2 Not Scored

Embodied carbon disclosure

Yes 22%

No 56%

Not applicable 22%

Building Certifications

DBC1.1 Points: 4/4

Green building standard requirements

Yes 89%

Requirements

Projects required to align with requirements of a third-party green building rating system 11%

Projects required to achieve certification with a green building rating system 11%

Projects required to achieve a specific level of certification 78%

Percentage of portfolio covered: 100%

Green building rating systems: BREEAM - WELL - NZEB (EPC) + several local certifications : HQE - Passive house - DGNB - Sustainable district - wired score [FULL POINTS]

Level of certification: min Excellent - min Gold - EPC min A/B + several local certifications : Excellent - Premium - Gold - / - Gold [FULL POINTS]

No 11%

DBC1.2 Points: 8.67/9

Green building certifications

Yes

78%  ^

Certification schemes used

Projects registered to obtain a green building certificate

44% 

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

44%  ^

Scheme name / Sub-Scheme Name	Area Certified (m ²)	% Portfolio Certified by Floor Area 2021	Number of Assets	% of GAV Certified - Optional 2021
BREEAM/New Construction	757,600	43	17	N/A
	344,700	19	5	N/A
WELL Building Standard/Core and Shell	351,750	20	9	N/A
	128,100	7	4	N/A
DGNB/New Construction	14,000	1	1	N/A
NF HQE/Bâtiments Tertiaires - Neuf ou Rénovation	69,400	4	3	N/A
Passive House Institute/Passive House	29,100	2	1	N/A
WiredScore/WiredScore - Design & Construction	108,500	6	1	N/A

No

22% 

Not applicable

0% 

Energy

This aspect describes the entity's strategy to integrate energy efficiency measures, incorporate on-site renewable energy generation and approach to define and achieve net-zero energy performance throughout design and construction activities.

DEN1 Points: 6/6

Energy efficiency requirements

Yes

78%  ^

Requirements for planning and design

78%  ^

Development and implementation of a commissioning plan

33% 

Integrative design process

44% 

<input checked="" type="checkbox"/> To exceed relevant energy codes or standards	67%	
<input checked="" type="checkbox"/> Requirements for minimum energy use intensity post-occupancy	56%	
<input checked="" type="checkbox"/> Other	11%	
Atenor's projects aim to be Taxonomy aligned, this includes strong energy efficiency requirements. See references below.		[DUPLICATE]

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]

[2021-03-04 Green Finance Framework.pdf](#)

<https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32021R2139&from=FR#d1e32-12-1>

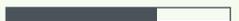
<input checked="" type="checkbox"/> Energy efficiency measures	67%	
<input checked="" type="checkbox"/> Air conditioning	56%	
<input checked="" type="checkbox"/> Commissioning	44%	
<input checked="" type="checkbox"/> Energy modeling	44%	
<input checked="" type="checkbox"/> High-efficiency equipment and appliances	56%	
<input checked="" type="checkbox"/> Lighting	67%	
<input checked="" type="checkbox"/> Occupant controls	44%	
<input checked="" type="checkbox"/> Passive design	44%	
<input checked="" type="checkbox"/> Space heating	56%	
<input checked="" type="checkbox"/> Ventilation	67%	
<input checked="" type="checkbox"/> Water heating	56%	
<input checked="" type="checkbox"/> Other	11%	
Solar protection and optimum design to reduce the cooling demand without affecting daylight comfort.		[ACCEPTED]
<input checked="" type="checkbox"/> Operational energy efficiency monitoring	78%	
<input checked="" type="checkbox"/> Building energy management systems	78%	
<input checked="" type="checkbox"/> Energy use analytics	78%	

Post-construction energy monitoring

67% 

For on average years: 1

Sub-meter

67% 

Other

0% 

No

22% 

DEN2.1 Points: 4.26/6

On-site renewable energy

Yes

89%  ^

Average design target for on-site production: 100%

Renewable energy types

Biofuels

22% 

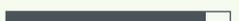
Geothermal Steam

44% 

Hydro

11% 

Solar/photovoltaic

89% 

Percentage of all projects: 56%

Wind

22% 

Other

geothermal

[ACCEPTED]

22% 

Percentage of all projects: 15%

No

11% 

Not applicable

0% 

DEN2.2 Points: 2/2

Net-zero carbon design and standards

Yes

44%  ^

Percentage of projects covered: 100%

The entity's definition of "net zero carbon" includes

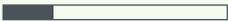
Net zero carbon - construction 22% 

Net zero carbon - operational energy 33% 

Other 0% 

The entity uses net zero carbon code/standard

National/local green building council standard, specify 11% 

National/local government standard, specify 22% 
PAS2020 [ACCEPTED]

International standard, specify 11% 
Assessment and validation by third party company (CO2 logic part of South Pole) - CO2logic is the first official partner of the Science-Based Target (SBTi) [NOT ACCEPTED]

Other 11% 

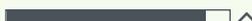
No 56% 

Water Conservation

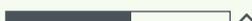
This aspect describes the entity's strategy to integrate water conservation measures in development projects.

DWT1 Points: 4.38/5

Water conservation strategy

Yes 89% 

Strategy elements

Requirements for planning and design include 56% 

Development and implementation of a commissioning plan 22% 

Integrative design for water conservation 33% 

Requirements for indoor water efficiency 56% 

Requirements for outdoor water efficiency 44% 

Requirements for process water efficiency 11% 

<input type="checkbox"/> Requirements for water supply	11%	
<input checked="" type="checkbox"/> Requirements for minimum water use intensity post-occupancy	33%	
<input type="checkbox"/> Other	11%	

Applicable evidence

Evidence provided (but not shared with investors)



https://files.bregroup.com/breeam/technicalmanuals/BREEAMInt2016SchemeDocument/#08_water/water.htm%3FTocPath%3D9.0%2520V

<input checked="" type="checkbox"/> Common water efficiency measures include	78%	
<input type="checkbox"/> Commissioning of water systems	22%	
<input type="checkbox"/> Drip/smart irrigation	22%	
<input checked="" type="checkbox"/> Drought tolerant/low-water landscaping	44%	
<input checked="" type="checkbox"/> High-efficiency/dry fixtures	78%	
<input checked="" type="checkbox"/> Leak detection system	67%	
<input type="checkbox"/> Occupant sensors	56%	
<input checked="" type="checkbox"/> On-site wastewater treatment	33%	
<input checked="" type="checkbox"/> Reuse of stormwater and greywater for non-potable applications	44%	
<input type="checkbox"/> Other	0%	
<input checked="" type="checkbox"/> Operational water efficiency monitoring	89%	
<input type="checkbox"/> Post-construction water monitoring	67%	
<input checked="" type="checkbox"/> Sub-meter	56%	
<input type="checkbox"/> Water use analytics	56%	
<input type="checkbox"/> Other	0%	
<input type="checkbox"/> No	11%	

Waste Management

This aspect describes the entity's strategy to integrate efficient on-site waste management during the construction phase of its development projects.

DWS1 Points: 5/5

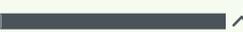
Waste management strategy

Yes

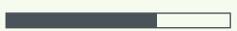
100%  ^

Efficient solid waste management promotion strategies

Management and construction practices (multiple answers possible)

100%  ^

Construction waste signage

67% 

Diversion rate requirements

56% 

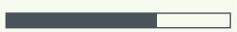
Education of employees/contractors on waste management

56% 

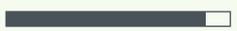
Incentives for contractors for recovering, reusing and recycling building materials

22% 

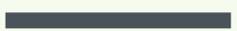
Targets for waste stream recovery, reuse and recycling

67% 

Waste management plans

89% 

Waste separation facilities

100% 

Other

0% 

On-site waste monitoring

78%  ^

Hazardous waste monitoring/audit

67% 

Non-hazardous waste monitoring/audit

78% 

Other

11% 

No

0% 

Stakeholder Engagement

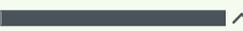
Health, Safety & Well-being

This aspect identifies actions to engage with contractors and community, as well as the nature of the engagement during the project development phase.

DSE1 Points: 1.75/2

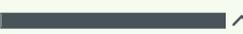
Health & well-being

Yes

100%  ^

Design promotion activities

Requirements for planning and design

100%  ^

Health Impact Assessment

56% 

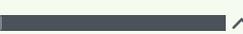
Integrated planning process

100% 

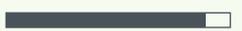
Other planning process

11% 

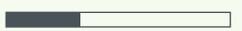
Health & well-being measures

100%  ^

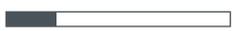
Acoustic comfort

89% 

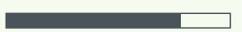
Active design features

33% 

Biophilic design

22% 

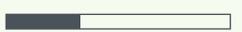
Commissioning

78% 

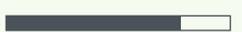
Daylight

100% 

Ergonomic workplace

33% 

Humidity

78% 

Illumination

67% 

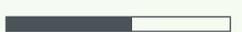
Inclusive design

44% 

Indoor air quality

100% 

Natural ventilation

56% 

Occupant controls

56% 

<input checked="" type="checkbox"/> Physical activity	33%	
<input checked="" type="checkbox"/> Thermal comfort	100%	
<input checked="" type="checkbox"/> Water quality	78%	

Other 0%

Monitoring health and well-being performance through 78%

Occupant education 44%

Post-construction health and well-being monitoring 56%

Other 33%

Systematic implementation of BMS (Building Management System) for offices to assess air quality, thermal comfort, as well as lightening control.

[ACCEPTED]

No 0%

DSE2.1 Points: 1.5/1.5

On-site safety

Yes 100%

On-site safety promotion activities

Availability of medical personnel 44%

Communicating safety information 89%

Continuously improving safety performance 89%

Demonstrating safety leadership 56%

Entrenching safety practices 67%

Managing safety risks 89%

On-site health and safety professional (coordinator) 56%

Personal Protective and Life Saving Equipment 78%

Promoting design for safety 67% 

Training curriculum 22% 

Other 0% 

No 0% 

DSE2.2 Points: 1.5/1.5

Safety metrics

Yes 78%  ^

Indicators monitored

Injury rate 33% 

0

Explain the injury rate calculation method (maximum 250 words)

 For all Atenor's projects, there is a special consultant appointed for the control and prevention for Safety and Health. This is on top of the integrated in the Breeam process under : Man 03 Responsible construction practices.
https://files.bregroup.com/breeam/technicalmanuals/BREEAMInt2016SchemeDocument/#04_management/man03.htm%3FTocPath%

Fatalities 78% 

0

Near misses 44% 

0

Lost day rate 22% 

Severity rate 22% 

0

Other metrics 44% 

monitored and prevented by an appointed Safety and Health coordinator for all construction site.

[NOT ACCEPTED]

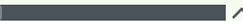
Rate of other metric(s): 0

No 22% 

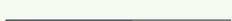
Supply Chain

DSE3.1 Points: 2/2

Contractor ESG requirements

Yes 100%  ^
Percentage of projects covered: 100%

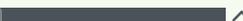
Topics included

<input checked="" type="checkbox"/> Business ethics	100% 
<input checked="" type="checkbox"/> Child labor	100% 
<input type="checkbox"/> Community engagement	22% 
<input checked="" type="checkbox"/> Environmental process standards	89% 
<input checked="" type="checkbox"/> Environmental product standards	67% 
<input checked="" type="checkbox"/> Health and well-being	56% 
<input checked="" type="checkbox"/> Human rights	100% 
<input checked="" type="checkbox"/> Human health-based product standards	44% 
<input checked="" type="checkbox"/> Occupational safety	78% 
<input checked="" type="checkbox"/> Labor standards and working conditions	100% 
<input type="checkbox"/> Other	11% 

No 0% 

DSE3.2 Points: 2/2

Contractor monitoring methods

Yes 100%  ^

Methods used

<input type="checkbox"/> Contractor ESG training	11% 
<input checked="" type="checkbox"/> Contractors provide update reports on environmental and social aspects during construction	78% 

<input checked="" type="checkbox"/> External audits by third party Projects externally audited: 65%	22%	<div style="width: 22%;"></div>
<input checked="" type="checkbox"/> Internal audits Projects internally audited: 100%	33%	<div style="width: 33%;"></div>
<input type="checkbox"/> Weekly/monthly (on-site) meetings and/or ad hoc site visits	67%	<div style="width: 67%;"></div>
<input type="checkbox"/> Other	11%	<div style="width: 11%;"></div>
<input type="radio"/> No	0%	<div style="width: 0%;"></div>
<input type="radio"/> Not applicable	0%	<div style="width: 0%;"></div>

Community Impact and Engagement

DSE4 Points: 2/2

Community engagement program

Yes 100% ^

Topics included

<input checked="" type="checkbox"/> Community health and well-being	44%	<div style="width: 44%;"></div>
<input checked="" type="checkbox"/> Effective communication and process to address community concerns	100%	<div style="width: 100%;"></div>
<input type="checkbox"/> Employment creation in local communities	44%	<div style="width: 44%;"></div>
<input checked="" type="checkbox"/> Enhancement programs for public spaces	78%	<div style="width: 78%;"></div>
<input type="checkbox"/> ESG education program	22%	<div style="width: 22%;"></div>
<input type="checkbox"/> Research and network activities	44%	<div style="width: 44%;"></div>
<input type="checkbox"/> Resilience, including assistance or support in case of disaster	33%	<div style="width: 33%;"></div>
<input checked="" type="checkbox"/> Supporting charities and community groups	67%	<div style="width: 67%;"></div>
<input type="checkbox"/> Other	0%	<div style="width: 0%;"></div>

Program description

At corporate level, Atenor dedicates an annual budget to associations in order to provide them with assistance and support. Atenor has made donations for medical research, provided logistical support for the organization of events for associative purposes, and forges partnerships with a whole series of associations. In 2021, for the second consecutive year and by way of end-of-year greetings, Atenor is acting in partnership with local associations working in favour of the most deprived in the countries where the company is present. At a project level, for each development there are public consultations in place before the building permit application or during the authorization process. The consultations engage with a large range of local associations, residents, activities, authorities that are linked with the project. Anyone concerned about the development can engage in the process and attend the meetings. Each development is publicly announced and presented, the communication is both virtual (press release, website..) and physical (poster and board next to the project site, invitation to public consultation meetings..)

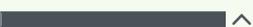
No

0% 

DSE5.1 Points: 2/2

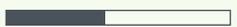
Community impact assessment

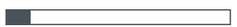
Yes

100%  ^

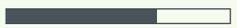
Assessed areas of impact

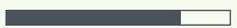
Housing affordability 33% 

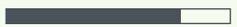
Impact on crime levels 44% 

Livability score 11% 

Local income generated 44% 

Local job creation 67% 

Local residents' well-being 78% 

Walkability score 78% 

Other 0% 

No

0% 

DSE5.2 Points: 2/2

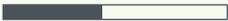
Community impact monitoring

Yes

56%  ^

Monitoring process includes

Analysis and interpretation of monitoring data 22% 

<input checked="" type="checkbox"/> Development and implementation of a communication plan	33%	
<input type="checkbox"/> Development and implementation of a community monitoring plan	22%	
<input type="checkbox"/> Development and implementation of a risk mitigation plan	33%	
<input checked="" type="checkbox"/> Identification of nuisance and/or disruption risks	44%	
<input checked="" type="checkbox"/> Identification of stakeholders and impacted groups	44%	
<input type="checkbox"/> Management practices to ensure accountability for performance goals and issues identified during community monitoring	11%	
<input type="checkbox"/> Other	0%	

Process description

Atenor pays a lot of attention to the impact of its activities. As a stock exchange-listed real estate development company, Atenor maintains a regular dialogue with its stakeholders at every stage in a building's life cycle, from its design and permit application to post delivery and occupancy. The aim is to find a balance between the interests of each identified stakeholders (mostly local community, residents, non profit associations and local/public authorities, but also customers, investors and shareholders and with its team). Always respecting authorisation procedures, Atenor goes all the way through to the amendment of the project in consultation with identified stakeholders. Those procedures include development and implementation of a communication plan and identification of nuisance risks. In our office buildings, this is further assessed by a third party in the context of BREEAM certification (see criteria MAN 01, 03 and 05 - stakeholder consultation). Upstream, Atenor attaches great importance to the role of the political authorities and democratic representatives in a project's design. Through active and transparent dialogue with local communities, political leaders and public authorities, Atenor includes, from the outset of a project, the hopes, desiderata and other viewpoints of the various stakeholders. During the construction process, a poster on site displays the contact of the Atenor representative as well as the Health and Safety coordinator. The contact is maintained with local communities throughout the whole construction process. Post-delivery of the project, there is at least one year monitoring of the projet in relation with the occupants and neighbors.

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]

<https://www.atenor.eu/en/news/>

<input type="radio"/> No	44%	
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Appendix

A separate document is added to the benchmark report so that participants can explain their results to investors.

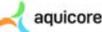
[Check Appendix](#)

GRESB Partners

Global Partners

 <u>Arc</u>	 <u>CBRE</u>	 <u>EVORA</u>	 <u>GHD Advisory</u>	 <u>Longevity Partners</u>
 <u>LORD Green Strategies</u>	 <u>Measurabl</u>	 <u>QUANTREFY</u>	 <u>Verdani Partners</u>	 <u>WSP</u>
 <u>Yardi Systems</u>				

Premier Partners

Partners

