

SOCIAL & COMMUNITY REPORTING PROTOCOL



COVIVIO

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	SD (Sustainable Development) Director	08/26/2016	1.2
	SD (Sustainable Development) Director	03/03/2015	1.1

1. Protocol Objectives

This protocol describes the procedures that must be followed when measuring and reporting sustainable development indicators of Covivio (UES France / Covivio Immobilien and Offices Germany / Covivio Offices Italy / Hotels under management).

It covers social and societal indicators. It relates to the CSR action plan published in Covivio communication to cover the following risks identified in the CSR risk analysis validated in 2018:

- Skills / Attractiveness / Diversity;
- Responsible supply chain;
- Relations with external stakeholders;
- Integration within sustainable city.

This protocol also includes all HR related indicators that are not included in the sub-mentioned risks.

This protocol has been adapted to comply with the publication requirements of the Corporate Sustainability Reporting Directive (CSRD), which is applicable since January 01, 2024. The sustainability report published in 2025 for the 2024 financial year will be the first to apply the new European directive.

This protocol details the scope and definitions of the social indicators for ESRS S1, S2, S3, S4 and G1.

For this first year of reporting, Covivio will have two distinct social reporting (S1):

- **Covivio Corporate perimeter:** UES France / Covivio Immobilien and Offices Germany / Covivio Offices Italy / Covivio Hotels Corporate (headquarters)
- **Covivio Hotels:** Employees of the hotels under management (excluding reverse management contracts)

All the related qualitative elements necessary to comment on the indicators are published in Covivio yearly CSRD, as for any justifications for deviances with this protocol.

It serves as an internal guide for Covivio, and has been adapted to the Human Resources, Communication, Sustainable Development and Legal services in France.

It must be disseminated and applied at the level of entities that contribute to the compilation of social and societal Covivio data.

Moreover, this Protocol serves as a repository for the external verification of data and as such, it should be accessible to readers of sustainable development information published by Covivio therefore made available on the group's website or on demand.

2. Contacts and Protocol Update

This Reporting Protocol must be reviewed and validated every year before December 31 of the current year to integrate sustainable development strategy developments and consider the changes within Covivio.

Departments	Names	Responsibilities
Sustainable Development Division	Head of SD	Reporting Definition, Implementation and Organization Data Consolidation
	SD Project manager	Data Consolidation
Covivio France	Head of HR	HR contributor, Validation Manager
	Head of Risks, Internal audit and control	Risks contributor
Covivio Immo	Head of HR	HR contributor and Validation Manager
	SD Project Manager	Responsible for Community indicators (Contributor)
Covivio Italy	COO	Validation manager
	HR Manager	HR Contributor
	SD Manager	Contributor
Hotels under management	SD Project Manager	Data consolidation
	HR/Hotel managers	Contributor

3. Reporting Procedures and Timetable

a. Responsibilities

One or more parties (contributors and validators) are designated to organize and coordinate feedback, as well as to ensure the quality and completeness of data provided through consistency and plausibility checks. There are 3 successive steps in the reporting process:

Collection and data entry (carried out by contributors):

- collect data from the various sites within the perimeter;
- consolidate the data in terms of its scope and ensure its consistency;
- enter the data into the appropriate collection systems;
- ensure the consistency of the data with respect to previous years as well as their likelihood;
- comment on these results with a note that:
 - specifies the scope of reporting (activities and companies selected, activities and companies excluded) and changes in scope recorded since the previous year (gains and losses of contracts);
 - explains the significant variations (greater than or equal to 10%);
 - exposes the estimation rules applied.

Data validation and analysis (carried out by validators):

- ensure the consistency of the data with respect to previous years as well as their likelihood;
- control, then validate or refuse the data that the contributor has submitted;
- consolidate data;
- comment on these results with a note that:
 - specifies the scope of reporting (activities and companies selected, activities and companies excluded) and changes in scope recorded since the previous year (gains and losses of contracts);
 - explains the significant variations (greater than or equal to +/- 10%);
 - exposes the estimation rules applied.
- Forward the validated data to the Director of the company and Director of Sustainable Development.

Consolidation of data (carried out by the Sustainable Development Division, the consolidator):

- update the Reporting Protocol based on feedback from the entities and the external auditor;
- monitor, as data is entered, the progress of the data collection and consistency;
- analyze the validators' comments;
- draft the various communications based on the consolidated figures.

b. Timeline

In an effort to ensure continuous improvement, the key reporting stages are detailed below:

Stages	Deadline	Year	Contributor	Validator	Consolidator
Update the protocol in accordance with the recommendations made by the external auditor over year N-1 and developments in the sustainable development strategy	September / October	N	✓		✓
Send surveys and updated protocol to stakeholders	November		✓	✓	✓
Collect data	by January 15	N+1	✓		
Check data consistency			✓		
Consolidate the data / Calculate Group indicators	by January 25				✓
Audit by external auditor	by February 15		✓	✓	✓
Publish the report	March				✓
Formalize feedback and N+1 fiscal year planning	April		✓	✓	✓



4. Definition of the Scope

a. Reporting Scope

Are covered by this reporting protocol:

- **Covivio UES France** (Economic and Social Unit)
- **Covivio Italy**
- **Covivio Immobilien**
- **Other employees' location: to be mentioned in the consolidated figures only for total headcount. No dedicated chapter**
- **Covivio Hotels**

The reporting scope is that of the Group Covivio for its operations in France, Germany and Italy.

Covivio UES France

Information regarding the social perimeter is that of the French UES (Unité Economique et Sociale / Economic and Social Unit) and includes the following workforce:

- Covivio,
- Covivio Hotels,
- Covivio Property,
- Covivio Développement,

Covivio Italy:

Including SICAF Central (consolidated)

Covivio Immobilien:

Covers all the hiring entities of Covivio Immobilien, including Offices employees

Covivio Hotels

- Employees of the headquarters (part of UES France)
- Employees of the hotels under management

b. Changes in Scope

Changes in scope may stem from:

- Acquisition or disposal of legal entities in France/ Italy/ Germany.
- Change in UES definition/ Italian perimeter/ German perimeter/Covivio Hotels.

c. Period and History

The data collected must cover the period from January 1st to December 31st of year N. In order to be able to compare the results from one year to the next, the history, when available, must cover years N-1 and N-2, or even N-3, with the corresponding methodologies.

Covivio must retain all data regarding the history of the data requested from its product companies, each company having to keep all the data concerning them.

No history will be requested for the new indicators beyond year N-1.

Significant changes to the N-1 and N-2 data should be explicitly mentioned by the companies in the reporting and/or the published report and may relate to:

- methodological improvements,
- significant errors identified subsequently.

5. Controls and Audits

a. External Audit

This protocol serves as a repository for external data verification and as such should be accessible to external auditors.

Data sources as well as measurement, calculation and data consolidation documents must be verifiable by an independent third party. The corresponding documents and supporting documents must be kept and made accessible.

Sampling, measurement and analysis methods used shall be in accordance with appropriate national or international standards where they exist. If none exist, complete documentation of the methods used should be retained and kept accessible.

b. Internal Audits

After reviewing the results and consulting the contributors, validators will perform and formalize analyzes explaining the differences in year N-1 / year N.

Significant differences will be explained. Control ratios may be established.

6. Measurement and Calculation Procedures

The "Indicator Methodological Sheets" presented below detail the methods used for measuring and calculating the indicators selected by Covivio.

Any deviation from the methodology described must be specified and justified.

7. Indicator Methodological Sheets

The following indicator methodical sheets has been made taking into consideration all the points mentioned above.

Covivio – Sustainable Development Indicators Reporting Protocol			
COVIVIO	Draft dated	CSRD	Indicator
	1.4		
	Year of Application	Subject: Employment	S1-6
2023			

1. Definition

Synthetic Definition:

Indicator	Unit	
	Raw data	Ratio
Total workforce by types of employment, working status, employment contract, and geographical area, reported by gender	By number and percentage	%
Breakdown of total workforce by age group	By number and percentage	%

Full definition:

Total workforce corresponds to the total number of employees working at Covivio.

Employees, included:

Total number of employees at 12.31.N:

- permanent contracts
- fixed-term contracts
- work-study contracts
- vocational training contracts
- apprenticeship contracts
- employees whose contract is suspended pending their return to their professional activity [parental leave, sabbatical leave, business creation leave, etc.].
- all personnel related to the company are taken into account by an individual and registered employment contract, whether permanent or not.
- Non-guaranteed hour contracts (hotels – UK)

Non-Employees, excluded from the total workforce but indicated on the collection file:

- paid and unpaid trainees (internship agreement)
- international volunteering
- non-salaried representatives
- temporary workers (no individual contract) // Staff leasing
- subcontractors (service contract)
- suppliers' employees are not included.
- executive and non-executive Corporate Officers* (*mandataires sociaux*) even if they benefit from a working contract Workforce at career-end (pre-retirement) are also excluded from the count.

Are also excluded all others non-executive Corporate Officers (Board of Directors Presidents, Vice-Presidents, or Supervisory Board members)

Related Terms:

Unit (= headcount):

Number of people (registered and non-FTE). Personnel is counted regardless of attendance time under the 1:1 rule (any employee, even part-time, counts as one person). Employees are counted over the entire financial year (not just at 31/12). Non-employee temporary workers are also counted as registered persons over the year, not TFE.

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Employee:

An employee is a person who undertakes to perform work, full or part-time, on behalf of an employer, in return for a salary or stipend.

An employee is hired for a limited or indefinite period.

Corporate Officers:

The Corporate Officer is a natural person mandated by a legal entity. He or she is nominated by the Shareholders' General Assembly. He-she has to be excluded from the number of employees.

Cut off:

- An employee whose employment contract ends on December 31st is counted in the workforce on that date.

- An employee whose employment contract begins on December 31st is counted in the workforce at that date.

Subcontractors:

People working on site on a regular basis for or under the responsibility of Covivio but who are not employees within the meaning of the law or national practices:

- People working at Covivio's headquarters: receptionists, cleaning staff.
- People working at Covivio Immobilien: caretaker for residential buildings, cleaning staff at Covivio Immobilien offices not employed by Covivio Immobilien directly (some are in the total headcount due to contracts with Covivio Immobilien directly).
- Staff leasing in Italy.
- Others...

Temporary Workers:

Temporary provision of employees, who, according to an agreed remuneration, are hired and remunerated for this purpose by the temporary work agency (or temporary work company).

Types of Employment:

Full or part-time

- Full-time:

Full-time employment is defined according to national laws and practices according to the number of hours worked.

In France, "full time" means 35 hours per week (Article L3121-10 of the French Labor Code).

In Germany "full time" means 37 – 40 hours per week. (37 hours according to the collective labor contract; 40 hours to the individual contracted parties (new salary corporate agreement of Covivio Immobilien) All contracts have to respect the work time law to § 3 ArbZG.

In Italy, "Full Time" means 40 hours per week.

- Part-time:

Part-time employment is defined as an employee whose hours of work per week, month or year is less than the "full time" defined above.

In France, a part-time employee works fewer hours than either the legal number of hours of a full-time employee, 1607 hours per year, or the legal number of hours of the collective bargaining agreement (refer to Articles L3123-14, L3123-15 and L3123-16 of the French Labor Code).

Types of Employment Contracts:

An employment contract recognized by national laws or common practices may be written, verbal or implicit (i.e., when all the characteristics of a job are present but there is no written or verbal contract in front of witnesses). These contracts may be fixed term or permanent.

- Permanent Contracts:

Under these employment contracts, full-time or part-time employees are hired for an indefinite period.

- Fixed-term Contracts:

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COVIVIO	Draft dated	CSRD	Indicator
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	2023		

A work contract that ends at a specific time, or when a task with a given timeframe is completed.
A temporary contract has a limited duration and ends with a specific event that may be the end of a project phase, the return of the replaced staff, etc.

- Learning and Professional Training Contracts - LPTC (includes PTC - Professional Transition Contracts):

It is a fixed-term employment contract of a particular type that lasts from 1 to 3 years depending on the degree or title and level of qualification worked on. France: CAP "*Contrat d'Apprentissage ou de professionnalisation*" = individual with a tripartite remunerated contract between him / an institution of higher education / the enterprise. Holiday assistants are counted on open-ended contracts

- Non-guaranteed hour contracts

A contract without guarantee of a minimum or fixed number of working hours

Working Status:

Cadre/Manager/Agent de Maîtrise/Employé → French reporting only

French reporting refers to the following categories which do not exist in Italy and Germany.

- Cadre
- Agent de Maitrise
- Employé

NB: these definitions do not apply for Germany and Italy

Manager/non manager: for the 3 countries

A manager is somebody who "manages" (i.e. organization of the working day, split of tasks, gives instructions, sets priorities, and coordinates with other departments) at least 1 person (...). Must also be included Vice-Heads of departments as managers as they support/replace the Heads of Departments.

[NB: must be excluded from the number of managers the Corporate Officers]

Geographical Areas:

Consolidated indicators:

- France
- Germany
- Italy
- Covivio Hotels

Reporting per country:

For the detailed reporting per country, the differentiated geographical areas taken into account are:

- France: Paris, Metz, other regional delegations in France
- Italy: Milano, Roma
- Germany: RNW, Berlin, Dresden, Leipzig, Hamburg, Others
- Covivio Hotels: France / Belgium / Germany / Irland / UK

Age ranges:

Three age ranges are used for reporting purposes and are divided as follows:

- aged under 30
- 30 to 49 years old
- 50 years old and over

Covivio – Sustainable Development Indicators Reporting Protocol			
COVIVIO	Draft dated	CSRD	Indicator
	1.4		
	Year of Application	Subject: Employment	S1-6
2023			

2. Scope

Total Covivio workforce at 12.31.N
Total Covivio Hotels workforce at 12.31.N

3. Calculation or Collection Methodology

Methodology:

Collect workforce data by category and for each category distinguish between men and women. Each calculated share is then multiplied by 100 to obtain the percentage result.

1) Total workforce by gender

- Share of women in the total workforce =

$$\frac{\sum (\text{Female workforce})}{\sum (\text{Total workforce})}$$

- Share of men in the total workforce = 1- (share of women in the total workforce)

2) Share of fixed-term contracts, LPTC and permanent contracts by M/F =

- Share of permanent contracts in the total workforce =

$$\frac{\sum (\text{Permanent contract workforce})}{\sum (\text{Total workforce})}$$

Do the same calculation with fixed-term contracts and LPTCs.

- Share of women on permanent contracts =

$$\frac{\sum (\text{Permanent contracts women})}{\sum (\text{Permanent contract workforce})}$$

- Share of men on permanent contracts = 1- (Share of women on permanent contracts)

- Share of women on fixed-term contracts =

$$\frac{\sum (\text{Women on fixed-term contracts})}{\sum (\text{Fixed-term contract workforce})}$$

- - Share of men with fixed-term contracts = 1- (Share of women with fixed-term contracts)

Do the same calculation with LPTCs.

3) Share of part-time and full-time by M/F

- Share of full-time in the total workforce =

$$\frac{\sum (\text{Full-time workforce})}{\sum (\text{Total workforce})}$$

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\sum (**Total workforce**)

- Share of part-time in total workforce = 1- (Share of full-time in total workforce)
- Share of part-time women =
$$\frac{\sum (\textit{Part-time women})}{\sum (\textit{Part-time workforce})}$$
- Share of men working part-time = 1- (Share of women working part-time)
- Share women working full-time =
$$\frac{\sum (\textit{Women working full-time})}{\sum (\textit{Full-time workforce})}$$
- Share of men working full-time = 1- (share of women working full-time)

3) Breakdown by geographical area:

- Share of total workforce based in Paris
$$\frac{\sum (\textit{Paris-based workforce})}{\sum (\textit{Total workforce})}$$

Redo the calculation with Metz workforce and Regional Delegations in numerator

4) Total workforce by age group

- Share of aged under 30 in the total workforce =
$$\frac{\sum (\textit{Aged under 30 workforce})}{\sum (\textit{Total workforce})}$$

Same calculation with the other two age brackets in the numerator.

Necessary Data:

Source Data	Unit	Origins	
		Document Type	Source
Total workforce (M/F)	Number		HR
Employees on permanent contracts (M/F)	Number		HR
Employees on fixed-term contracts (M/F)	Number		HR
Employees on LPTC contracts (M/F)	Number		HR
Full-time employment contracts (M/F)	Number		HR
Part-time employment contracts (M/F)	Number		HR
Employees per geographical sector (M/F)	Number		HR
Employees aged under 30	Number		HR
Employees aged 30-49	Number		HR
Employees aged 50 and over	Number		HR

Covivio – Sustainable Development Indicators Reporting Protocol			
COVIVIO	Draft dated	CSRD	Indicator
	1.4		
	Year of Application	Subject: Employment	S1-8
2024			

1. Definition

Synthetic Definition:

Indicator	Unit	
	Raw data	Ratio
Hiring, dismissal, departure turnover and staff recruitment rate in terms of employees and percentage by age group, gender and geographical area	Number	% of workforce

Full definition:

Recruitment (Fixed-term, permanent and LPTC):

Number of contracts concluded in the year (Fixed-term, permanent and LPTC) - The same person is counted once.

Departure (only permanent employees):

Employee who voluntarily leaves the company, or because of an economic lay-off, a conventional break, a retirement or death.

Turnover of Departures (only permanent employees):

Refers to the number of permanent employees who leave the company in year N compared to the total number of employees on permanent contracts at 12.31.N-1.

Rate of recruitment (only permanent employees):

Refers to the number of permanent employees hired in year N compared to the total number of employees on permanent contracts at 12.31.N-1.

This indicator is widely used by stakeholders to estimate employee satisfaction.

It reflects any significant structural change at Covivio.

Related Terms:

Employee:

An employee is a person who, according to law or national practices, is recognized as being employed by Covivio.

The total number of employees means the total number of salaried employees in the Covivio at 12.31.N. (permanent contracts, fixed-term contracts, work-study contracts, vocational training contracts, apprenticeship contracts, employees whose contract is suspended pending their return to their professional activity [parental leave, sabbatical leave, business creation leave, etc.].

Age ranges:

Three age ranges are used for reporting purposes and are divided as follows:

- aged under 30
- 30 to 49 years old
- 50 years old and over

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COVIVIO	Draft dated	CSR D	Indicator
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	Year of Application	Subject: Employment	S1-8
2024			

2. Scope

Total number of Covivio/Covivio Hotels permanent employees for calculating turnover.
Total number of Covivio/Covivio Hotels permanent employees for calculating recruitment rate.
Not taken into account: fixed-term contracts, LPTCs, subcontractors (hostesses, surface technicians, site personnel), suppliers' employees, paid or unpaid interns, international volunteering, temporary workers (w/o individual contract), subcontractors (service contract); staff turnover from 01/01/N to 12/31/N.

3. Calculation or Collection Methodology

Methodology:

Turnover calculations take individual departures into account, after reprocessing collective transfers. Each calculated share is then multiplied by 100 to obtain the percentage result.

1) Turnover of departures by gender =

$$\frac{\sum (\text{Number of employees on permanent contracts leaving their job in year } N)}{\sum (\text{Total workforce on permanent contracts at } 12.31.N-1)}$$

2) Turnover of departures by gender =

$$\frac{\sum (\text{Number of women OR men on permanent contracts leaving their job in year } N)}{\sum (\text{Total workforce on permanent contracts women OR men at } 12.31.N-1)}$$

Calculation to be done for men and women, the calculation must give the turnover of the men among all the permanent male employees of the companies (same for women)

3) Turnover of departure by age group =

$$\frac{(\text{Number of under 30 year-old on permanent contracts leaving their job})}{(\text{Total workforce on permanent contracts})}$$

Each age group must be calculated, i.e. 3 calculations.

4) Turnover by geographical area =

$$\frac{(\text{Number of people on permanent contracts leaving their job in Paris})}{(\text{Total workforce on permanent contracts})}$$

Each geographical area must be calculated, i.e. 3 calculations

5) Recruitment rate by gender =

$$\frac{(\text{Number of women OR men newly employed on permanent contracts})}{(\text{Total workforce on permanent contracts women OR men at } 12.31.N-1)}$$

Calculation to be done for men and women, the calculation must give the turnover of the men among all the permanent male employees of the companies (same for women)

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6) Recruitment rate by age group =

(Number of newly employed under 30 year-old on permanent contracts)

(Total workforce on permanent contracts)

Each age group must be calculated, i.e. 3 calculations.

Necessary Data:

Source Data	Unit	Origins	
		Document Type	Source
Total workforce on 12.31.N-1, distributed by: - age group (for example <30, ≥30 and <50, ≥50) - gender - geographical areas	Number		HR
Total number of employees hired during the reporting period, by: - age group - gender - geographical areas	Number		HR
Total number of employees quitting their job during the reporting period, voluntarily or due to dismissal, retirement or death. - age group - gender - geographical areas	Number		HR

Covivio – Sustainable Development Indicators Reporting Protocol			
COVIVIO	Draft dated	CSRD	Indicator
	1.4		
	Year of Application	Subject: Health and Safety	S1-14
	2024		

1. Definition

Synthetic Definition:

Indicator		Unit	
		Raw data	Ratio
SC.03	Rate of work accidents, occupational diseases, absenteeism, by geographical area and gender	Number	% by number
SC.03 BIS	Frequency rate and severity rate of work accidents	Number	Absolute value and % by number

Full definition:

Absenteeism:

Absenteeism is defined as any absence that could have been avoided by adequate early prevention of degradation factors affecting working conditions in the broad sense.

Absences included: illness, work stoppage and occupational disease.

Excluded: authorized absences such as annual leave, study leave, maternity/paternity leave and for family events, unpaid leave should not be included in absenteeism

Work-related accident (excluding sub-contractors):

Accident that occurs to an employee because of or while working. A work-related accident is any accident that occurs during the time and at the place of work or during periods when the employee is under the authority of his/her employer. A work-related accident is recognized as such when it is recognized by Social Security or any labour-related authority and gives rise to a work stoppage exclusion of subcontractors and staff leasing. If such a recognition is not available, the employer recognition for this accident to be work-related is also valid.

Except in special circumstances, the following are considered as part of working time:

- the peripheral periods of work before or after the work schedule (work-home transportation time, for example),

- time spent on meals,

- breaks,

- time spent on-call.

Place of work includes all places under the authority of the employer: offices, workshops, building sites, etc., but also the business dependencies such as the courtyard, garage, etc.

Occupational disease:

Illness due to the work environment or activity (e.g., stress or regular exposure to harmful chemicals) or resulting from an accident at work. Any of the illnesses listed in the Governmental Social Security Code's lists of occupational diseases is recognized as an occupational disease.

Related Terms:

Absent employee:

Employee absent from the organization due to illness, work accident and occupational disease. This definition does not include authorized absences such as annual leave, study leave, maternity/paternity leave and for family events. More than 1-month absences are not counted in the absenteeism rate.

Severity rate:

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The severity of a work accident is dependent on the existence or otherwise of subordinate sick leave. The severity rate corresponds to the calendar number of days of absence related to work accidents with lost time, in relation to one thousand hours worked.

Frequency rate:

Frequency of work-related accidents with at least one day lost time compared to total workforce working time during the reporting period

Total hours worked:

Calculation: number of working days x number of hours worked per day X average number employees

Total theoretical working days:

Calculation: number of working days (excluding holidays and unpaid leaves) x average number employees.

Absenteeism rate:

Measurement of the number of days of absence that should have been worked (sickness, Work Accidents, occupational disease, unpaid leave) and in relation to the total number of theoretical working days worked by the average workforce in N.

Work-related death:

Death of an employee, during the period covered by the reporting, caused by a work accident or an occupational disease developed or contracted while he/she was employed within the organization.

Average workforce:

In Italy/ Germany = $((N-1+N) / 2)$. In France within the meaning of the definition and use of annual declaration of social data (DADS).

2. Scope

Census of events from 01/01/N to 12/31/N

Rate of work accidents, as well as frequency and severity: the average workforce. All work accidents with at least one day's lost time throughout the year are taken into account.

Occupational diseases: the average workforce.

Absenteeism rate, Workforce **average over the year** of Covivio/Covivio Hotels.

3. Calculation or Collection Methodology

Methodology:

Injury caused by emergency care is not included among work-related accidents.

The nature of work-related accidents/circumstances in which they occurred must be reported.

The nature of the illnesses/the circumstances in which they developed must be reported.

Report on all the rules used to record and report work-related accident statistics. The ILO (International Labor Organization) Code of Practice on the Registration and Notification of Occupational Injuries and Diseases has been prepared for the reporting, recording and declaration of accidents at the workplace. Where legislation complies with ILO recommendations, specifying the compliance will suffice. When this is not the case, indicate which rules are applied and compare them with the International Labor Office's Code of Practice.

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	1.4		
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	2024		

Each calculated share is then multiplied by 100 to obtain the percentage result.

1) Work accident rates by gender and geographical area (%not %)

(Total number of work accidents)

Average Workforce

A calculation for women (Total number of work accidents for women) / average workforce, and a calculation for men

And a calculation by geographical area e.g.: (Total number of work accidents in Paris) / average workforce.

2) Rates of occupational diseases by gender and geographical area

(Total number of occupational diseases)

Average Workforce

A calculation for women (Total number of occupational diseases for women) / average workforce, and a calculation for men

And a calculation by geographical area e.g.: (Total number of occupational diseases in Paris) / average workforce.

3) Absenteeism rate =

Number of workdays absent

Total theoretical working days

Absenteeism rate Male/Female =

Number of workdays absent men/women

Total theoretical working days x Average male/female workforce

Absenteeism rate by geographical area =

Number of workdays absent in Paris

Total theoretical working days x Average workforce in Paris

Do the same calculation with other regions

4) Number of deaths

Deaths by gender

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5) Severity rate:

Absolute number of work accidents with lost time

And

$$\frac{\text{(Number of lost-time days)} \times 1,000}{\text{(Total theoretical hours worked by average workforce)}}$$

6) Frequency Rate

$$\frac{\text{(Number of work accidents with lost-time)} \times 1,000,000}{\text{(Total theoretical hours worked by average workforce)}}$$

Necessary Data:

Source Data	Unit	Origins	
		Document Type	Source
Number of work accidents by gender and by region (employees)	Quality and number		HR
Total time worked by total workforce (employees) by region and by gender	Hours		HR
Number of occupational diseases (employees)	Number		HR
Total number of hours worked	Hours		HR
Number of days absent	Number		HR
Number of deaths	Number		HR

Covivio – Sustainable Development Indicators Reporting Protocol			
COVIVIO	Draft dated	CSRD	Indicator
	1.4		
	Year of Application	Subject: Training	S1-13
	2024		

1. Definition

Synthetic Definition:

Indicator	Unit	
	Raw data	Ratio
Average number of training hours per year, per trained employee, by gender and professional category	Hours	
Rate of access to training		%

Full definition:

Training:

This term includes every training related to business, internal or external, that could be proven by any kind, for example:

- All types of theoretical and practical professional training with organizations or with internal experts (Training week, Campus, etc.) within the framework of an employee requested training plan (EAED) or an employer training plan (group training)
- Training leave paid by the company
- Any mandatory training for the employer on specific topics such as health and safety (first aid, etc.).

The concept of training does not include support procedures carried out on site by Managers, nor internal (morning briefings, green meetings ...) and external meetings.

To be considered as training, an accredited external organization must be bound to Covivio by an agreement and offer a training program including educational objectives, target public, contents and means of evaluation and must include the employee registration documents. Likewise, for internal training: program and registration documents

Types of training:

Covivio has 7 main areas of training:

- Corporate Governance (e.g. Compliance & Ethic Charter)
- Profession,
- Management,
- Tools,
- Languages,
- Professional Efficiency
- Security

To be defined for Covivio Hotels scope

Related Terms:

Professional Categories for France only:

- Cadre
- Agent de maîtrise
- Employé

Professional Categories for France, Germany and Italy:

- Manager
- Non manager

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2. Scope

Total number of training hours from 01/01/N to 12/31/N

Total number of employees trained (present or not at 12.31.N; different from average workforce and from workforce at 12.31)

Average workforce for training access rate

3. Calculation or Collection Methodology

Methodology:

Add the number of training hours for each employee category

Calculation:

1) Average number of training hours per year per trained employee =

$$\frac{\text{(Total number of yearly training hours)}}{\text{(Total number of employees trained)}}$$

2) Number of training hours per year, per trained employee and per professional category

$$\frac{\text{(Total number of training hours per professional category)}}{\text{(Total number of trained employees by professional category)}}$$

A calculation by professional category, i.e. n calculations

3) Average number of training hours per trained employee per gender =

$$\frac{\text{(Total number of training hours for men)}}{\text{(Total number of male employees trained)}}$$

$$\frac{\text{(Total number of training hours for women)}}{\text{(Total number of female employees trained)}}$$

4) Rate of access to training (share of employees trained)

$$\frac{\text{Number of employees trained on the basis of their attendance time (present year-round =1)}}{\text{(Total Workforce at 12.31.N)}}$$

Necessary Data:

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Source Data	Unit	Origins	
		Document Type	Sources
Total number of Covivio UES/ Covivio Immobiliari /Covivio Italy/Covivio Hotels employees divided by professional categories by gender at the end of the reporting year			HR
Total number of hours dedicated to staff training for each professional category and by gender			HR
Number of employees having attended at least one training session in year N			HR

Covivio – Sustainable Development Indicators Reporting Protocol			
COVIVIO	Draft dated	CSRD	Indicator
	1.4		
	Year of Application	Subject: Equal Treatment	S1-16
2024			

1. Definition

Synthetic Definition:

Indicator	Unit	
	Raw data	Ratio
Percentage of female and male Managers	Number	%
Percentage of female and male within the COMEX and local CODIR	Number	%
Share of women on the Board of Directors or Supervisory Board members (Corporate Officers)	Number	%

Full definition:

Most of the Covivio workforce has managerial status. "Manager" refers to the different levels of management. This is the definition used in the % published. A Manager at Covivio is an employee who supervises one or more employees.

Related Terms:

Manager:

A Manager is an employee who supervises one or more employees. A manager is somebody who "manages" (i.e. organization of the working day, split of tasks, gives instructions, sets priorities, and coordinates with other departments) at least 1 person (...).

Include also the Vice-Heads of departments as managers as the support/replace the Heads of departments.

Are excluded from the number of managers and employees: the executive and non-executive Corporate Officers.

COMEX:

Executive governance of the Group at European level.

Local CODIR:

Governance at country level (France / Germany / Italy / Covivio Hotels)

Board of Directors or Supervisory Board members:

Board members nominated by the Shareholder's General Assemblies of each legal entities.

Top management:

Top management is represented by the sum of France, Germany and Italy local CODIR.

2. Scope

Total Covivio / Covivio Hotels workforce on 12.31.N

Covivio – Sustainable Development Indicators Reporting Protocol			
COVIVIO	Draft dated	CSR D	Indicator
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	Year of Application	Subject: Equal Treatment	S1-16
	2024		

3. Calculation or Collection Methodology

Data on the percentage of female and male Managers are provided by HR.

Each calculated share is then multiplied by 100 to obtain the percentage result.

Calculation:

1) Share of female Managers =

$$\frac{\Sigma \text{Female Managers}}{\text{Total number of Managers}}$$

2) Share of male Managers =

$$\frac{\Sigma \text{Male Managers}}{\text{Total number of Managers}}$$

3) Share of women on the COMEX =

$$\frac{\Sigma \text{Women at COMEX}}{\text{Total COMEX Members}}$$

Same calculation for local CODIR

4) Share of women on the Board of Directors =

$$\frac{\Sigma \text{Women on the Board of Directors}}{\text{Total number of members on the Board of Directors}}$$

Necessary Data:

Source Data	Unit	Origins	
		Document Type	Source
Workforce with managerial positions by gender	Number		HR
List of Corporate Officers at 12/31			Legal

Covivio – Sustainable Development Indicators Reporting Protocol			
COVIVIO	Draft dated	CSRD	Indicator
	1.4		
	Year of Application	Subject: Equal Treatment	S1-12
2024			

2. Definition

Synthetic Definition:

Indicator	Unit	
	Raw data	Ratio
Remuneration by professional category	Euro	
Ratio of basic male/female salary by professional category	Euro	%
Equity ratio	Euro	%

Full definition:

The definition of wage used for this indicator is the gross annual salary. Fixed share excluding variable share, profit-sharing/shareholding, Free shares, benefits in kind, bonus, etc.

Related Terms:

Average salary:

Average salary is calculated from the arithmetic average of wages received by the employees, need to take ratio wages women / wages men by using 100% wages as for full time (employees in partial times would degrade the figures).

Professional Categories:

For France only:

- Cadre
- Agent de maîtrise
- Employé

For Italy/Germany and consolidated:

- Manager
- Non Manager

Scope

The total number of Covivio UES France/ Covivio Immobilien/ Covivio Offices Italy / Covivio Hotels at 12/31/N, excluding the LPTC and suspensions (parental leave). Corporate officers are also excluded.

3 Calculation or Collection Methodology

Data on the ratio of male/female salaries by professional category is provided by HR.

Calculation:

1) Remuneration by professional category and their development =

$$\frac{\text{Average gross annual salary by professional category year N}}{\text{Average gross annual salary by professional category year N -1}}$$

2) Ratio of female/male ratio =

$$\frac{\Sigma (\text{women's average gross annual salary})}{\text{men's average gross annual salary}}$$

3) Ratio of M/F Management salaries =

$$\frac{\Sigma (\text{average gross annual salary of female managers})}{\text{men's average gross annual salary}}$$

Covivio – Sustainable Development Indicators Reporting Protocol			
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average gross annual salary of male managers

4) CSR D F/M ratio =

$$\frac{\text{average gross annual salary of female} - \text{average gross annual salary of male}}{\text{average gross annual salary of male}}$$

5) Equity ratio =

$$\frac{\text{Highest paid individual}}{\text{Average salary (excluding the highest paid individual)}} \& \frac{\text{Highest paid individual}}{\text{Median salary (excluding the highest paid individual)}}$$

For the calculation, all types of compensation should be included Same calculation to be done for non-manager (Employés, Agents de maîtrise and Cadres for France only)

Necessary Data:

Source Data	Unit	Origins	
		Document Type	Source
Average salary of women and men by professional categories	Number	Table	HR

Covivio – Sustainable Development Indicators Reporting Protocol			
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	Year of Application	Subject: Equal Treatment	S1-12
2024			

1. Definition

Synthetic Definition:

Indicator	Unit	
	Raw data	Ratio
Percentage of persons with disabilities amongst employees	Number	%

Full definition:

In the frame of its “Disability mission” and the national regulation aiming at promoting the employment of persons with disabilities, Covivio publishes the share of persons in such case across its workforce. The number of people with disabilities is calculated based on declarations made by employees to HR departments (Recognition of workers with disabilities in France).

2. Scope

Total Covivio / Covivio Hotels workforce on 12.31.N

3. Calculation or Collection Methodology

Data on the percentage of persons with disabilities are provided by HR.

Each calculated share is then multiplied by 100 to obtain the percentage result.

Calculation:

1) Percentage of persons with disabilities amongst employees =

$$\frac{\Sigma \text{ persons with disabilities}}{\text{Total permanent workforce}}$$

Necessary Data:

Source Data	Unit	Origins	
		Document Type	Source
Workforce with managerial positions by gender	Number		HR
List of Corporate Officers at 12/31			Legal

Covivio – Sustainable Development Indicators Reporting Protocol			
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	Year of Application	Subject: Equal Treatment	S1-11
2024			

2. Definition

Return to work and retention rate after parental leave by gender

Synthetic Definition:

Indicator	Unit	
	Raw data	Ratio
Number of employees entitled to parental leave (child under 3 years old)	No.	%
Employees who took parental leave (part-time or full time)	No.	%
Employees rejoining the organization following parental leave (full time only)	No.	%
Employees rejoining the organization following parental leave (full time only) and still employed after 12 months	No.	%

Full definition:

- Number of employees entitled to parental leave (child until 3 years old): includes all employees with a child under 3 years old.
- Employees on parental leave (part-time or full-time): Employees entitled to parental leave (indicator above) who have chosen to take this leave.
- Employees who have rejoined the organization following parental leave (for full-time departures only): concerns the number of employees who had to return from their parental leave in year N and have actually returned.
- Employees who have rejoined the organization after their parental leave (for full-time departures only) and still employed after 12 months: concerns employees returning from parental leave between 01.01. and 12.31 of year N-1. Calculate the number of employees who left the company between 01.01 and 12.31 of year N less than one year after returning from parental leave.

Related Terms:

Parental leave:

Parental leave means the suspension or modification of the employment contract at the initiative of the employee who wishes to take care of a child recently arrived into the home. The initial period of leave or part-time shall not exceed one year. However, leave may be extended twice and therefore terminated when the child reaches the age of 3 years.

2. Scope

Total Covivio/Covivio Hotels workforce at 12/31/N excluding LPTC.

3 Calculation or Collection Methodology

- Number of employees entitled to parental leave (child under 3 years old).
- Employees who took parental leave (part-time or full time).
- Employees rejoining the organization following parental leave (full time only).
- Employees rejoining the organization following parental leave (full time only) and still employed after 12 months.

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	Year of Application	Subject: Equal Treatment	S1-11
2024			

Calculation:

1) Number of employees entitled to parental leave (child under 3 years old):

Number of employees who are parents for less than 3 years

Total workforce at 12.31.N

2) Number of women/men entitled to parental leave:

Number of women/men parents for less than 3 years

Total workforce at 12.31.N

3) Employees who took parental leave (part-time or full time):

Number of employees who are parents for less than 3 years

Number of employees who are parents for less than 3 years who have taken parental leave

4) Employees rejoining the organization following parental leave (full time only):

Number of employees taking full-time parental leave in year N

Number of employees taking full-time parental leave who were expected to return in year N

5) Employees rejoining the organization following parental leave (full time only) and still employed after 12 months:

Number of employees on parental leave between 01.01. and 12.31 N-1 present in year N*

Number of employees returning from parental leave between 01.01. and 12.31 of year N-1

*On the anniversary date of their return

Necessary Data:

Source Data	Unit	Origins	
		Document Type	Source
List of children under 3 years old	NA	Internal monitoring	HR

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	Year of Application	Subject: Training	S1-13
2024			

1. Definition

Individual interviews

Synthetic Definition:

Indicator	Unit	
	Raw data	Ratio
Percentage of employees who receive individual interviews	Number	%

Full definition:

- France: All employees of Covivio UES France are entitled to receive individual reviews per their manager twice a year. Fixed and permanent contracts including Apprenticeship.
- Italy: All employees are entitled to receive individual reviews per their manager once a year. Nobody is excluded from this system.
- Germany: All employees which are entitled to receive a bonus and therefore perform ones a year an interview concerning target achievements and future targets.

2. Scope

Total number of Covivio permanent employees.

Not taken into account: fixed-term contracts, internships, working students, subcontractors (hostesses, surface technicians, site personnel), suppliers' employees, paid or unpaid interns, international volunteering, temporary workers (w/o individual contract), subcontractors (service contract); staff turnover from 01/01/N to 12/31/N.

3. Calculation or Collection Methodology

Calculation:

Individual interview ratio

$$\frac{\text{(Number of permanent employees who receive individual interview)}}{\text{(Total workforce on permanent contracts)}}$$

Necessary Data:

Source Data	Unit	Origins	
		Document Type	Source
Number of individual interviews during the year		Excel	HR
Total workforce on permanent contracts		Excel	HR

Covivio – Sustainable Development Indicators Reporting Protocol			
COVIVIO	Draft dated	CSRD	Indicator
	1.4		
	Year of Application	Subject: Training	S1
	2024		

1. Definition

Synthetic Definition:

Indicator	Unit	
	Raw data	Ratio
Internal mobility	Number	% of the workforce

Full definition:

Internal mobility:

Refers to a change of one or more terms of an employee's contract during the year. These changes can occur at three levels that are detailed below.

Horizontal mobility:

Horizontal or cross-functional or functional mobility is characterized by changes in work position or occupation at an identical hierarchical level during the year.

Vertical mobility:

Refers to the situation in which the employee change occupation, in order to benefit from an increase in responsibilities, a hierarchical recognition and a salary increase during the year.

Geographical mobility:

Refers to employees who change their location of work but work at the same position and keep the same occupation. National geographical mobility can also be distinguished from international mobility during the year.

European mobility:

Refers to employees who use internal mobility to go to one country to one other: eg: Covivio Immo => Covivio France.

Related Terms:

Work occupation:

Refers to the regular activities exercised by employees attached to their position and their level of responsibility in the company. A change in work occupation should affect the main activities of an employee to be identified as such.

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COVIVIO	Draft dated	CSRD	Indicator
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	Year of Application	Subject: Training	S1
2024			

2. Scope

Total number of Covivio/Covivio Hotels permanent employees.
 Not taken into account: fixed-term contracts, LPTCs, subcontractors (hostesses, surface technicians, site personnel), suppliers' employees, paid or unpaid interns, international volunteering, temporary workers (w/o individual contract), subcontractors (service contract); staff turnover from 01/01/N to 12/31/N.

3. Calculation or Collection Methodology

Methodology:

Collect internal mobility data and the characteristics of the mobility (horizontal, vertical, geographical). One internal mobility case can be considered both as geographical and as horizontal/vertical mobility.

Each calculated share is then multiplied by 100 to obtain the percentage result.

1) Internal Mobility

(Number of employees concerned by internal mobility)

2) Internal mobility ratio

(Internal mobility)

(Total workforce on permanent contracts)

3) Internal mobility vs. recruitment ratio

(Internal mobility)

(Internal mobility + Number of new employees on permanent contracts)

Necessary Data:

Source Data	Unit	Origins	
		Document Type	Source
Internal mobility data	Number		HR
Total workforce on permanent contracts at 12.31.N	Number		HR
Number of new employees on permanent contracts during the year	Number		HR

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	Year of Application	Subject: Training	S1
	2024		

1. Definition

Synthetic Definition:

Indicator	Unit	
	Raw data	Ratio
Percentage of the payroll devoted to training	Number	% of the payroll

Full definition:

- **Training:** what can be counted as training fees is all the amounts spent to allow employees to benefit from a training: registration fees, consultants, coach, online modules, tuition fees
- **Payroll:** as expressed in the accountancy.

2. Scope

Total number of Covivio permanent employees.

Not taken into account: fixed-term contracts, LPTCs, subcontractors (hostesses, surface technicians, site personnel), suppliers' employees, paid or unpaid interns, international volunteering, temporary workers (w/o individual contract), subcontractors (service contract); staff turnover from 01/01/N to 12/31/N.

3. Calculation or Collection Methodology

Methodology:

Collect internal mobility data and the characteristics of the mobility (horizontal, vertical, geographical). One internal mobility case can be considered both as geographical and as horizontal/vertical mobility.

Each calculated share is then multiplied by 100 to obtain the percentage result.

1) Percentage of the payroll dedicated to training

$$\frac{\text{Total expenses in training}}{\text{Payroll of the year N}}$$

Necessary Data:

Source Data	Unit	Origins	
		Document Type	Source
Training expenses	Euros		HR/Finance
Total payroll	Euros		HR/Finance

Covivio – Sustainable Development Indicators Reporting Protocol			
COVIVIO	Draft dated	CSR D	Indicator
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	Year of Application	Subject: Labour relations	S1-14
	2024		

1. Definition

Synthetic Definition:

Information	Format
Employees representatives	Share of employees covered by collective bargaining agreements Share of employees covered by workers' representatives
Health & Safety	% of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs Percentage of the organization operating in verified compliance with an internationally recognized health and safety management system.

Labor relations with employees

- **Employee representatives:**

Labor relations at Covivio involve all staff representatives. For example, a working group with various elected representatives (staff representatives, union delegates, Health, Safety and Working Conditions Committee) was led by the Human Resources Department to define and anticipate action plans regarding harassment and violence at the workplace. Mandatory annual negotiations make it possible to reach suitable agreements.

Health and Safety Committee: « *Arbeitsschutzausschuss* » in Germany, « *CSSCT* » in France and « *RSU Security Committee* » in Italy.

Every year, the Human Resources Department submits to the SD Division a summary review of the labor relations conducted (signature of an agreement, follow-up of the agreements in place, talks frequency)

- **Health and Safety:**

2. Scope

Covivio / Covivio Hotels

3. Calculation or Collection Methodology

Methodology:

Each calculated share is then multiplied by 100 to obtain the percentage result.

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	Year of Application	Subject: Labour relations	S1-14
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1) Percentage of the total Workforce represented in formal joint management-worker health and safety committees that helps to monitor and advise on occupational health and safety programs

Number of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs

Total workforce at 31.12.N

2) Percentage of the organization operating in verified compliance with an internationally recognized health and safety management system.

Number of total workforce in verified compliance with an internationally recognized health and safety management system

Total workforce at 31.12.N

Necessary Data:

Source Data	Origins	
	Document Type	Source
Stakeholder Map	Text + image	SD
SD Partnership Committee Report	Table	SD
Investor Relations and Shareholder Report	Text	Communication and Legal
Labor relations report	Text	Human Resources
Collective bargaining agreements	Text	Human Resources

Covivio – Sustainable Development Indicators Reporting Protocol			
COVIVIO	Draft dated	CSRD	Indicator
	1.4		
	Year of Application	Subject: Socio-economic study	S2/S3
2024			

1. Definition

Synthetic Definition:

Indicator	Unit	
	Raw data	Ratio
Number of direct, indirect and induced jobs	Number	

Full definition:

Direct impacts: Suppliers and Taxation

Indirect Impacts: Via acquisitions and their impact across the supply chain (Tiers 1, 2 and Next Suppliers)

Induced impacts: General government expenditure (generated by the taxation paid by Covivio and that of its supply chain, household consumption, supported by the salaries paid directly by Covivio and indirectly by the actors in its chain supply).

2. Scope

Analysis updated in 2024 based on 2023 data for the whole group.

3. Calculation or Collection Methodology

The study was conducted for Covivio by Utopies.

Covivio – Sustainable Development Indicators Reporting Protocol			
COVIVIO	Draft dated	CSRD	Indicator
	1.4		
	Year of Application	Subject: Subcontracting and Suppliers	S2
	2024		

1. Definition

Synthetic Definition:

Indicator	Unit	
	Raw data	Ratio
Number of suppliers evaluated	Number of suppliers	
Amount of Purchasing expenses covered by EcoVadis notation over the total expenses	Expenses in euros	% of purchasing expenses covered by an EcoVadis assessment with the exclusions

Related Terms:

As part of its commitment to sustainable development, Covivio has decided to implement a responsible purchasing policy. It has been deployed throughout the entire supply chain. (Real estate and corporate activities).

Covivio's goal is to positively influence each phase of the life cycle of its assets: from design to operation and deconstruction.

To accomplish these commitments, Covivio has developed three tools for its suppliers:

- ✓ A responsible purchasing charter. (2024 version).
- ✓ A questionnaire on the CSR and ethical practices of partners and advisers: since 2022, Covivio has decided to rely on the expertise of an independent third party, EcoVadis.
- ✓ A CSR clause is included in calls for tender, new contracts, and renewed contracts. Two clauses distinguish between real estate transactions and corporate transactions.

1. Presentation of Tools

a. The Responsible Purchasing Charter

Beyond the commercial relations that unite them, Covivio wants to share its CSR principles with its suppliers. Moreover, the Responsible Purchasing Charter is a commitment which Covivio asks each of its suppliers to sign and adhere to. It promotes the principles of the Global Compact, the Charter of Diversity, the ILO as well as those of its own Ethical Charter (monitoring and terms of payment, etc.). The Charter aimed at combating corruption, money laundering, anti-competitive practices, poor environmental and social practices.

b. CSR and Ethical Practices Evaluation

The CSR and ethical practices evaluation is asked to all suppliers meeting specific criteria described in the following part.

It allows Covivio to map its suppliers according to their CSR performance. The goal is to understand where Covivio suppliers' figure in each of the 3 identified axes: Governance, Social & Societal, Environment.

In the longer run, the CSR Evaluation Questionnaire may also be used by Group buyers to compare suppliers with one another to choose the most virtuous, with equal quality and offer.

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	Year of Application	Subject: Subcontracting and Suppliers	S2
	2024		

Since 2022, Covivio has decided to rely on the expertise of an independent third party, EcoVadis. The questionnaire done by EcoVadis is customized for each firm according to their size and their sector, such that the assessment is the most accurate possible.

Terms

Questionnaire: A list of 10 to 70 questions according to the size of the company that require supporting documents. The questionnaire is considered completed only when it is 100% complete. Once the answers to the questionnaire and the documents associated with the answers have been checked by EcoVadis' CSR experts, the supplier receives a scored card. Also available on the EcoVadis platform.

Confidentiality of Responses

A supplier will learn his strengths, his weaknesses, as well as his overall score. Confidentiality will be maintained. Grades are not public unless the supplier gives its agreement.

2. Scope

Perimeters concerned: Suppliers for whom our purchases exceed a certain threshold (in the case of tenders the initial amount is concerned, and for contract renewals it is the amount over the rolling year).

a) Real estate scope: Offices Germany, France, Italy, Hotels Europe, Residential Germany and France (development) > Threshold of €200K.

b) Corporate scope (non-real estate activities): Wellio and Support services: Communication, IT, SD, general services, HR, etc. > Threshold of €50K (In one order or by accumulating orders over the current year).

The questionnaire applies to any new supplier meeting the established threshold. The module serves on a permanent basis.

Except for **exclusion**: Taxes/royalties, insurance brokers and trustees.

For the choice of suppliers, we accept the group rating as long as the sector of activity is the same. If the group owns several companies with different business sectors, we ask for the rating of the subsidiary in question.

Note: If the work resulting from the call for tenders or the contract lasts longer than one year, the assessment does not have to be renewed annually. The rating will be renewed when a new call for tenders, contract renewal or new contract is issued.

3. Calculation or Collection Methodology

Methodology of calculation of the share of expenses covered by EcoVadis rating:

Process of calculation for the percentage of purchasing expenses covered by EcoVadis notation over the total expenses:

1) Data collection:

- Previous calculation file to be updated (Database EcoVadis suppliers)
- Extract of expenses: Request an extract of SAP expenses every year (max 15th of January N) for the expenses of Year N-1
- Extract of the Covivio rated suppliers as of 31/12/N

2) Update of the expenses list in the database (and the sheets per sub-activity -Development, corporate, Exploitation) and addition of new suppliers to the "Base FRNS" and check if they

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are part of the exclusion list, part of a Group already included in the “Base FRNS” and finally if they are rated by EcoVadis

- 3) Information is automatically processed to obtain the coverage rate
- 4) The EcoVadis platform also gives us the number of suppliers rated

Calculation:

$$\frac{\text{Amount of purchasing expenses covered by an EcoVadis notation}}{\text{Total amount covered by EcoVadis notation/ Total amount above the threshold}}$$

Necessary Data:

Source Data	Unit	Origins	
		Document Type	Source
Extract of expenses for the year	NA	Excel	SAP
Ecovadis scorecards	NA	Online or excel	Ecovadis

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COVIVIO	Draft dated	CSRD	Indicator
	1.4		
	Year of Application	Subject: Fair Practices	G1-6
2024			

1. Definition

Synthetic Definition:

Information	Format
Measures to prevent corruption	Presentation of the Covivio Anti-Corruption Policy Measures taken in response to incidents of corruption

Related Terms:

Corruption:

Conduct punishable under criminal law whereby a person (the Corrupted) solicits, agrees or accepts a donation, offer or promise, gifts or benefits of any kind for the purpose of accomplishing, delaying or omitting to perform an act that is directly or indirectly part of his or her duties.

The offense creates a dual responsibility since it brings into evidence a Corrupted and a Corrupter. The French Criminal Code (Articles 435-1, 435-3, 445-1 and 445-2) distinguishes between active corruption, i.e., the act of the Corrupter, and passive corruption, i.e., the act of the Corrupted. The Corrupted may perform public as well as private duties, yet public offenses will result in heavier penalties.

Covivio's Anti-Corruption Policy

a. Covivio's Ethical Charter

Covivio formalized an ethical framework by implementing its own Ethical Charter, finalized in 2011 and regularly updated since that date. It is intended for all Group employees as well as those of its subsidiaries. It is publicly available. Ethical Charters are in place for the German and Italian workforce. It defines the ethical principles that all Covivio employees must adhere to in their professional practices and in their behavior towards everyone with whom they have any dealings. Finally, the Ethical Charter describes ethics governance, as implemented in the Group's various businesses. One of the fundamental principles of this Charter is anti-corruption. In France, Ethics Officers provide assistance and advice to any employee seeking help that is ethical in nature and contribute to the adoption and implementation of the Ethical Charter.

b. Whistleblower

In order to strengthen risk prevention tools, Covivio set up an early warning system at the end of 2014. It is reserved for specific cases of serious and intentional acts that can harm the company in these specific areas:

- Accounting
- Banking
- Financial
- Anti-corruption
- Breach of Competition Law
- Fight against discrimination and harassment at work
- Environmental protection.

Thus, any Group employee can report a risk which he or she may have identified in these fields by contacting the Ethics Officer by any means available, including via email.

b. Procedures Regarding Corruption Risk

In view of the findings following the 2012 Risk Mapping update, the Executive Committee has determined that business and management operations reveal that fraud and corruption risks are regulated. Transactions deemed sensitive, such as the sale of buildings or companies, major construction or renovation work, or calls for tenders are governed by appropriate procedures, in particular with regards to knowledge intermediaries, which are regularly monitored. Moreover, the

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separation between scheduling (order) and launch (settlement) operations reduces the risk of fraud. The Group regularly undergoes "Anti-fraud" audits, and no dysfunction has been found thus far.

c. Commitment to the Global Compact

In October 2011, Covivio pledges to apply and respect the 10 principles of the Global Compact, and to increase its reach. Covivio bases its Ethical Policy with respect to the Global Compact's 10th principle, which calls on corporations to take action against corruption in all its forms, including extortion and bribery.

In addition, Covivio has annexed the Global Compact Principles to its Responsible Purchasing Charter which has been forwarded to and signed by all Covivio strategic suppliers.

2. Scope

Covivio Ethical Charter => All Group

Anti-corruption procedures => all Covivio's employees and business partners

Adherence to the Global Compact => Covivio and its subsidiaries in France and Italy

3. Calculation or Collection Methodology

Methodology:

The Internal Audit Service and the Legal Department provide the reporting elements, including:

- List of corruption incidents
- Measures taken in response to these incidents
- List of solicitations of the Ethic Officer declined by types of solicitations

Calculation:

Number of corruption incidents in year N

Number of solicitations from the Ethics Officer

Number of times the warning system has been used

Necessary Data:

Source Data	Unit	Origins	
		Document Type	Source
Covivio's Ethical Charter	NA	Charter/pdf	www.covivio.eu
Internal Procedures	NA	Procedure	Audit Service
Global Compact Principles	NA	Charter	http://www.unglobalcompact.org
Internal Tracking File	NA		

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1. Definition

Synthetic Definition:

Information	Format
Ethics	Complaints on ethics-related topics (incl. Harassment, discrimination in all forms)
	Amount of fines under ethical grounds or discrimination
	Share of employees at-risk covered by ethics training
	Amount of political contributions

Related Terms:

Ethics-related topics:

All topics that are covered by Covivio Ethics charter.

Ethics training:

The percentage of functions-at-risk covered by training programs

For financial or in-kind political contributions:

The total monetary value of financial and in-kind political contributions made directly and indirectly by the undertaking aggregated by country or geographical area where relevant, as well as type of recipient/beneficiary; and where appropriate, how the monetary value of in-kind contributions is estimated

2. Scope

Covivio Ethical Charter => All Group
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 Adherence to the Global Compact => Covivio and its subsidiaries in France and Italy

3. Calculation or Collection Methodology

Calculation:

Number of corruption incidents in year N
Number of solicitations from the Ethics Officer
Number of times the warning system has been used

Necessary Data:

Source Data	Unit	Origins	
		Document Type	Source
Covivio's Ethical Charter	NA	Charter/pdf	www.covivio.eu
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1. Definition

Synthetic Definition:

Information	Format
Payments	Average number of days to pay bills
	Percentage of payments aligned with standard payment terms
	Number of legal procedures related to payment delays

Related Terms:

Payment procedures are organised in compliance with the provisions of the law on modernisation of the economy, known as the LME, of 4 August 2008, which regulates payment terms.

2. Scope

Covivio UES France / Covivio Immobilien and Offices Germany / Covivio Offices Italy / Covivio Hotels. For Covivio Hotels, the data covers only the French scope of Covivio Hotels and not the entire Covivio Hotels scope.

3. Calculation or Collection Methodology

Methodology:

Data is collected and consolidated at country level (France, Italy, Germany). The accounting departments in each country collect the data for all activities, consolidate it and then forward it to the Sustainable Development department.

Calculation:

the average number of days to pay an invoice is calculated from the date on which the contractual or legal payment period begins

Number of days to pay bills (average)

Necessary Data:

Source Data	Unit	Origins	
		Document Type	Source
Covivio's Ethical Charter	NA	Charter/pdf	www.covivio.eu
Internal Procedures	NA	Procedure	Audit Service
Global Compact Principles	NA	Charter	http://www.unglobalcompact.org
Internal Tracking File	NA		

8. Indicator Correspondence Table:

Covivio Indicators	GRI Standards	Article 225 Grenelle II Subjects
SC.01	102-1 to 102-13 - Organization Profile	I-a) Employment/total workforce and distribution of employees by gender, age and geographic area I-b) Labor organization/organization of working time
SC.02	401-1 - Total number and percentage of new employees hired and turnover rate of staff by age group, gender and geographic area	I-a) Employment/Hiring and Firing
SC.03 and SC.03 Bis	403-2 - Rate and types of work accidents, occupational diseases, absenteeism, lost-time and work-related deaths by geographic area and gender	I-b) Labor organization/absenteeism d) Health and Safety/work accidents, namely their frequency and seriousness, as well as occupational diseases
SC.04	404-1 - Average number of training hours per year, per trained employee, by gender and professional category	I-e) Training/Total number of hours
SC.05	102-18 - Composition of governing bodies and breakdown of employees by professional category, according to gender, age group, minority status and other indicators of diversity	I-f) Equal treatment/measures taken to promote equality between men and women
SC.06	405-2 - Ratio of base salary and women's compensation compared to men, by professional category and by main operating sites	I-a) Employment/ Salaries and their growth
SC.07	401-3.d - Return to work and retention following parental leave, by gender	I-f) Equal treatment/measures taken to promote equality between men and women
SC.08	404-3 - Percentage of employees receiving regular performance and career development reviews, by gender and professional category	I. e) Policies implemented regarding training
SO.01	102-15 - Direct economic impact 203 – Indirect economic impact	III. a) Territorial, economic and social impact of Company activity
SO.02	102-40 to 102-44	III-b) Relationships with stakeholders/conditions governing

		dialogue with stakeholders or organizations
SO.03	412 – Operations that have been subject to human rights reviews or impact assessments	<p>III-c) Subcontractors and suppliers/</p> <ul style="list-style-type: none"> - Purchasing Policy that takes into account social and environmental issues - The importance of outsourcing and taking into account social and environmental responsibility when dealing with suppliers and subcontractors.
SO.04	205-3 – Communication incidents of corruption and actions taken	III-d) Fair practices/Measures to prevent corruption

COVIVIO

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