

Sustainability Disclosure Topics & Accounting Metrics - Real Estate

Topic	Accounting metric	Category	Unit of measure	Code	Response
Energy Management	Energy consumption data coverage as a percentage of total floor area, by property subsector	Quantitative	Percentage (%) by floor area	IF-RE-130a.1	See section 'Sustainable Environment' - Energy intensity for 2023 (GJ per ton of production/area) is 0.2529 During 2023, more structured data collection was carried out using the group's systems, and the environmental consultant was replaced.
	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity, and (3) percentage renewable, by property subsector	Quantitative	Gigajoules (GJ), Percentage (%)	IF-RE-130a.2	See chapter 'Sustainable environment'
	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property subsector	Quantitative	Percentage (%)	IF-RE-130a.3	See chapter 'Sustainable environment'
	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property subsector	Quantitative	Percentage (%) by floor area	IF-RE-130a.4	The properties are not Energy Star certified
	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	Discussion and Analysis	n/a	IF-RE-130a.5	Ashstrom Properties engages in the initiation of properties with the LEED GOLD standard and above only. Also, it promotes energy efficiency on an ongoing basis in the management and operation of its assets.
Water Management	Water withdrawal data coverage as a percentage of (1) total floor area and (2) floor area in regions with High or Extremely High Baseline Water Stress, by property subsector	Quantitative	Percentage (%) by floor area	IF-RE-140a.1	See section 'Sustainable Environment' 1. Water intensity for 2023 (cubic meters per ton of production/area) is 0.1571. 2. Most water consumption occurs in areas with high water stress.
	(1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property subsector	Quantitative	Thousand cubic meters (m³), Percentage (%)	IF-RE-140a.2	See section 'Sustainable Environment' 1. Water consumption in 2023 was 689,002 cubic meters. 2. Most water consumption occurs in areas with high baseline water stress (Israel).
	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property subsector	Quantitative	Percentage (%)	IF-RE-140a.3	See section 'Sustainable Environment' - 2.6% reduction in total water consumption from 2022 to 2023.
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	IF-RE-140a.4	In the formative stages

Management of Tenant Sustainability Impacts	(1) Percentage of new leases that contain a cost recovery clause for resource efficiency related capital improvements and (2) associated leased floor area, by property subsector	Quantitative	Percentage (%) by floor area, Square feet (ft ²)	IF-RE-410a.1	Not yet measured
	Percentage of tenants that are separately metered or submetered for (1) grid electricity consumption and (2) water withdrawals, by property subsector	Quantitative	Percentage (%) by floor area	IF-RE-410a.2	Extremely negligible - only in Beer Sheva dormitories
	Discussion of approach to measuring, incentivizing, and improving sustainability impacts of tenants	Discussion and Analysis	n/a	IF-RE-410a.3	See the chapter 'Sustainable environment' and sub-chapter innovation in chapter "Ethical business environment" - integration of digitization in the management of environmental and community impacts
Climate Change Adaptation	Area of properties located in 100-year flood zones, by property subsector	Quantitative	Square feet (ft ²)	IF-RE-450a.1	NA
	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Discussion and Analysis	n/a	IF-RE-450a.2	Conducted for Ashstrom Properties and Ashstrom Renewable Energy. See section "Sustainable Environment" and for a detailed explanation in the GRI table.

Activity Metrics				
Activity metric	Category	Unit of measure	Code	Response
Number of assets, by property subsector	Quantitative	Number	IF-RE-000.A	<p>Ashdar - 46 buildings in the stages of construction and/or marketing, 10,868 units of which 1,075 are under construction and/or marketing (Ashdar's share of the total units)</p> <p>Ashstrom Rental Housing - 10 residential projects for rent (without franchise projects)</p> <p>Ashstrom Properties - 55 properties in Israel and around the world. In Israel 38 projects (93 buildings); in Germany 13 buildings; 4 properties in England</p> <p>Ashstrom International - 2 yielding real estate properties alongside a variety of initiated projects.</p> <p>Ashstrom Contracting - builds about 32 residential projects</p>
Leasable floor area, by property subsector	Quantitative	Square feet (ft ²)	IF-RE-000.B	<p>Ashstrom Rental Housing - 859 housing units for rent, of which 311 (36%) are at a controlled price. A total of 60,444 square meters (without the student housing in Be'ar Sheva)</p> <p>Ashstrom Properties - the total yielding real estate area is about 720,276 thousand square meters. Detail in the table below</p>
Percentage of indirectly managed assets, by property subsector	Quantitative	Percentage (%) by floor area	IF-RE-000.C	NA
Average occupancy rate, by property subsector	Quantitative	Percentage (%)	IF-RE-000.D	<p>Ashstrom Rental Housing - about 100%</p> <p>Ashstrom Properties - 91% on average. Detail in the table below</p>

Country	Property	square meters for marketing	% Occupancy	Comments
Israel	38	498515	0.93	95% occupancy not including industrial property in Beer-Sheva designated for improvement
Germany	13	167209	0.9	
England	4	54552	0.81	not including a property in Birmingham designated for improvement
Total	55	720276	0.91	

Note: In December 2023, the ISSB issued amendments to the SASB Standards to enhance their global applicability. These amendments are intended to assist reporters in applying the SASB Standards regardless of the jurisdiction in which they operate or the type of Generally Accepted Accounting Principles (GAAP) they use, without materially changing the structure or intent of the SASB Standards. The .SASB Standards facilitate the implementation and application of IFRS S1 for reporters