

PREMIA

*Properties*

# ESG Indices

## Non-financial Documentation 2023

| ESG Classification | ATHEX | Type | Metric | Value 2023 |
|---|---|---|---|---|
| Environmental | C-E2-2 | Numeric | Scope 2 emissions - GHG intensity of Scope 2 emissions - Location based approach | 7,45 Tons CO2 equivalent (tCO2e) / Net revenue in million euros |
| Environmental | C-E2-3 | Numeric | Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Market based approach | 16,529 Tons CO2 equivalent (tCO2e) |
| Environmental | C-E2-4 | Numeric | Scope 2 emissions - GHG intensity of Scope 2 emissions - Market based approach | 0,870 Tons CO2 equivalent (tCO2e) / Net revenue in million euros |
| Environmental | C-E3-2 | Numeric | Energy consumption and production - Percentage of electricity consumed | 100% |
| Environmental | C-E3-3 | Numeric | Energy consumption and production - Percentage of renewable energy consumed | 45.43% |
| Environmental | C-E3-4 | Numeric | Energy consumption and production - Total amount of energy produced | 0 (MWh)<br>*Premia is not in the energy production sector |
| Environmental | C-E3-5 | Numeric | Energy consumption and production - Percentage of renewable energy produced | 0% |

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| **Environmental** | A-E1-1 | Numeric | Scope 3 emissions - Total amount of other indirect emissions (Scope 3) | *13,364 Tons CO2 equivalent (tCO2e)* |
| **Environmental** | A-E1-2 | Numeric | Scope 3 emissions - GHG intensity of Scope 3 emissions | 703,350 Tons CO2 equivalent (tCO2e) / Net revenue in million euros |
| **Environmental** | A-E3-4 | Numeric | Waste management - Percentage of waste by type of treatment - Composted | 0% |
| **Environmental** | A-E3-5 | Numeric | Waste management - Percentage of waste by type of treatment - Incinerated | 0% |
| **Environmental** | A-E3-6 | Numeric | Waste management - Percentage of waste by type of treatment - Landfilled | 0% |
| **Environmental** | A-E3-7 | Numeric | Waste management - Total amount of radioactive waste | 0 tons |
| **Environmental** | A-E4-1 | Numeric | Total amount of effluent discharge containing polluting substances | 0 m3 (this is not applicable to our organization) |
| **Environmental** | A-E5-1 | Single List | Biodiversity sensitive areas - Description of the impact of business operations on biodiversity sensitive areas | The properties managed by our Company and corporate headquarters are neither located nor close to areas of sensitive biodiversity. |

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| **Environmental** | A-E6-1 | Single List | Climate Change Policy | Premia as a REIC is regulated under the local Climate Law 4936/2022 |
| **Environmental** | A-E7-1 | Numeric | Removals and carbon credits - GHG removals and storage | 0 tCO2e<br><br>**Note**: Premia Properties does not engage in GHG removals or storage activities, as the nature of its operations and portfolio locations do not require such measures. The properties are not located near areas of sensitive biodiversity, and there are no carbon capture or offset projects related to property management |
| **Environmental** | A-E7-2 | Numeric | Removals and carbon credits - Carbon credits | 0 tCO2e<br><br>**Note:** Premia Properties does not currently purchase or utilize carbon credits as part of its carbon management strategy. The company's sustainability efforts focus on improving energy efficiency, reducing emissions, and implementing sustainable building practices. |
| **Environmental** | A-E8-2 | Numeric | Total GHG emissions - Total GHG emissions market based | 0 tCO2e<br><br>**Note:** Premia Properties reports only location-based |

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| | | | | GHG emissions as the company does not engage in specific energy contracts (e.g., renewable certificates) required for market-based calculations. Therefore, market-based data is not applicable. |
| **Environmental** | SS-E1-1 | Single List | Transition plan - Disclosure of transition plan for climate change mitigation | Premia Properties complies to ISO 14065 (Greek Regulation Law) where GHG emissions are being calculated. Also, a number of actions (educational programs) are undertaken to rise environmental consciousness and proper usage of our facilities (ex. Reduce electricity and water consumption etc), car-pooling and other. Also, a guarantee of origin has been requested from our energy provider. |

| Social | C-S1-1 | Single List | Stakeholder engagement - Discussion of organization's main stakeholders and analysis of key stakeholder engagement practices as per below |
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| ***Stakeholders*** | ***Means of Communication*** | ***Results/Conclusions*** | ***Company Response*** |
|---|---|---|---|
| ***Shareholders*** | *General Assemblies, Corporate Presentations, Written Communications, Corporate Announcements, social media (LinkedIn), Corporate website ATHEX web-site Participation in Global Real Estate Exhibition* | *Increase of share value and profits*<br><br>*Transparency and reputation* | *All corporate activities for 2023 have been publicly shared and are available through the Company's website and social media* |
| ***Employees*** | *Corporate Presentations, Corporate Announcements, Seminars, Conferences, Social Media (LinkedIn) ATHEX web-site Participation in Global Real Estate Exhibition* | *Growth opportunities*<br>*Fair salaries*<br>*Balance between professional – private life*<br>*Safe working environment*<br>*Option for acquiring free shares*<br>*Holistic information on the progress of the real estate industry on a global basis* | *The Company provided important health & safety training to all employees*<br><br>*The Company participated on Global and local conferences* |
| ***Tenants - Customers*** | *Presentations, Meetings, Teams-meetings, Social Media (LinkedIn), Corporate web-site ATHEX web-site* | *Maintain & update existing customer list,*<br><br>*Properties of high environmental standard with a reduced environmental footprint.* | *Created and monitored a new communication path with all related parties for the collection and updating of ESG data.* |

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| ***Associates - Suppliers*** | *Corporate announcements, Social Media (LinkedIn), Corporate website* | *Increase in "responsible" supplies.* | *Careful evaluation of offers received and their sustainability/ environmental consideration status* |
| ***Greek Stock Exchange*** | *Corporate announcements, General Assemblies, Presentations, Corporate website ATHEX web-site Corporate Presentation through the Hellenic fund & Asset Management Association* | *Compliance with the requirements of Stock Exchange,*<br><br>*Listing on the ESG index*<br><br>*Inform and update interested parties* | *Compliance with the legislation on listed on the Athens Stock Exchange Sociétés Anonymes*<br><br>*National Climate Act – obligations*<br><br>*Explore and create meetings with ESG consultants to explore the need to have an ongoing cooperation* |
| ***Local community*** | *Social Media (LinkedIn), Corporate announcements, Corporate website ATHEX web-site* | *Increase of corporate identity,*<br><br>*Further sponsoring and benefits in programs of social nature.* | *Update accordingly the new corporate website and corporate account on LinkedIn.*<br><br>*Participation in CSR matters through sponsoring.* |
| ***Hellenic Capital Market Commission*** | *Corporate website Corporate announcements ATHEX web-site* | *Compliance with the regulatory framework* | *Consulting services by external legal consultants.* |

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| **Social** | C-S5-1 | Numeric | Employee training - Average training hours of employees in the top 10% of employees by total compensation | 8,89 hrs |
| **Social** | C-S7-1 | Numeric | Percentage of employees covered by collective bargaining agreements | 0<br><br>**Note:** Not applicable to our company |

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| **Social** | C-S8-2 | Single List | Value chain - Policies to manage material impacts, risks and opportunities related to workers in the value chain | Code of Conduct applies to all parties in the value chain. Also, the Company has appointed a Risk Officer to avoid any material issues. Please refer to the Organizational chart of the Company. |
| **Social** | A-S2-1 | Numeric | Total amount of monetary expenditure on employee training | 16,208.00 € |
| **Social** | A-S3-1 | Numeric | Percentage of difference between male and female earnings | 64% |
| **Social** | A-S4-2 | Numeric | CEO pay ratio - Ratio of CEO to median employee earnings | 6:1 (ratio) |
| **Social** | SS-S6-3 | Numeric | Health and safety performance - Accident frequency rate | 0 |

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| **Governance** | C-G1-4 | Numeric | Board composition - Percentage of non-executive board members | 62.5% |

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| **Governance** | C-G1-5 | Numeric | Board composition - Percentage of independent non-executive board members | 37.5% |
| **Governance** | C-G1-7 | Numeric | Board composition – Average age of board members | 53 |
| **Governance** | A-G2-1 | Numeric | Business ethics violations - Total amount of monetary losses as a result of business ethics violations | 0 |
| **Governanve** | A-G2-2 | Numeric | Business ethics violations - Total number of business ethics violations | 0 |
| **Governance** | C-G3-1 | Single List | Materiality - Description of the materiality assessment process (please see below) | |

*The sector of real estate market involves risks, associated with factors such as the property's geographic location and marketability, the overall business activity, as well as future developments and trends. These factors, individually or combined, can lead to the location and property's commercial upgrade or otherwise that has a direct impact on its value. The Company focuses its investment activity on properties with adequate demand and marketability according to current data and estimates. Also, as an Anonymous Real Estate Investment Company by decision of the H.C.M.C. dated 05.04.2022, the Company's investment properties are valued every six months by independent valuers where extensive auditing takes place. Similarly, the same applies to new acquisitions.*
*Considering the environment in which the Company operates, it systematically identifies and maps important issues that relate to Sustainable Development and concern its responsible operation and a balanced relationship with its stakeholders.*

*The process of identifying important issues have as follows:*

- *Identify and record substantive issues concerning the real estate industry in Greece and particularly the Company.*
- *Communicate with parties & associates that possess the relevant "know-how".*
- *Study and prioritise substantive issues and those requiring immediate action, with the relevant proposal for approval by the Company's Management.*

*This process resulted to the following main issues:*

1. *Protection of the rights of Premia's shareholders and other interested parties*
2. *Financial performance*
3. *Sustainable investments*
4. *Transparency in managing corporate issues.*
5. *Ethical business practices*
8. *Customer/employee service*
9. *Responsible procurement policy*
10. *Environmental performance*
11. *Social contribution*
12. *Employees' welfare*

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| 6. *Strong Corporate Governance*<br>7. *Creating a product (property) with ESG in mind* | 13. *Excellent work environment* |

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| **Governance** | A-G1-1 | Single List | Strategy, business model and value chain - Discussion of strategy, business model and value chain |

*Premia Properties' business concept focuses on the creation of added value for all stakeholders in local and national level, through a diversified property portfolio that will generate attractive and sustainable risk-adjusted returns.*
*We seek to invest in buildings with specific energy and environmental characteristics, which, at the same time, meet demands at the highest possible level. We promote Global Sustainable Development Goals (SDGs), by contributing to the improvement of urban quality of life.*
*Our vision is to reach €1 billion Gross Asset Value in the next five years. We have defined and established long-term financial goals to dynamically pursue their achievement in the next five years:*
*The LTV ratio to form at levels lower than 60%.*
*The weighted average lease term (WALT) to exceed five years.*
*The debt maturity exceeds three years.*
*The return on equity to be higher than 12%.*
*Clear dividend policy aiming to distribute 50% of FFOs.*
***The investment policy focuses on the following aspects:***
- *High quality portfolio.*
- *Investment focus is in Greece, with emphasis on logistics, serviced residential, big-boxes as well as social real estate sectors entering also selectively in new sectors.*
- *Pursuit off-market superior yield investment opportunities including work-out cases.*
- *Explore funding deals and selected redevelopment projects to enhance cash flow, securing quality assets and achieve attractive yields targeting >7% gross yield on average of further strategic alliances through in-kind contributions.*
- *Active capital structure management, exploring all available options of financing.*

**Premia's portfolio is mainly characterised by:**
- *Concentration of investments in logistics, big-boxes, social properties, and serviced apartments.*
- *Focus on properties generating income, aiming at significant gross returns.*
- *Availability of assets for future development.*
- *Properties leased to financially sound tenants.*
- *Long-term leasing contracts generating stable cash flows.*

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| **Governance** | A-G3-1 | Single List | ESG targets - Short-term targets associated with strategic ESG objectives |

*Premia Properties' growth is based on the creation of an asset portfolio, which will generate added value and minimise investment risk in the long term, targeting investment properties of specific categories, as well as properties with social impact, such as schools, and their management. As a Company, we are pursuing high performance in Governance, Society and Environment issues, integrating the ESG indices of the Athens Stock Exchange rulebook. We aim to hold a well-balanced, high-quality, and diversified portfolio, investing in sectors such as logistics, big-box, and social impact properties.*

- *We aim for more than 7% return from our investments exploring investment opportunities with ESG criteria.*
- *Invest in green assets*
- *Halve our portfolio's carbon emissions by creating data analysis on all properties.*
- *Maintenance of properties under the ESG scope.*
- *Include ESG terms on lease agreements with all tenants.*
- *Support local communities in locations where the Company operates.*
- *Join forces with tenants to unceasingly rationalize use of energy in properties to improve efficiency, save cost and reduce the Company's environmental footprint.*

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| **Governance** | A-G3-2 | Single List | ESG targets - Medium-term targets associated with strategic ESG objectives |

*Within the next 1-2 years we intend to formulate and accordingly update a well- structured ESG Strategy for the successful transition of our Company to the new business development model within the context of Sustainable Development principles, with the aim of:*

- *zero incidents of legal non-compliance*
- *absolute integrity of everyone involved*
- *stable and exemplar corporate governance*
- *continuous forecasting and sound risk management*
- *create ESG KPI's*
- *regular publication of ESG Report*
- *investments based on ESG criteria*
- *retention of existing personnel and inclusion of new executives in the Company's workforce, always on the base of equal opportunities*
- *continuous investment in training, development, and benefits for our employees*
- *reduction of our environmental footprint*
- *cooperation with socially and environmentally responsible suppliers*
- *establishment of corporate responsibility actions with the aim of social contribution*

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| **Governance** | A-G3-3 | Single List | ESG targets - Long-term targets associated with strategic ESG objectives |

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| *Our plan for the next 3-4 years aims at the transition, where possible, of part or all our assets to energy-efficient and sustainable buildings - "Green Buildings". We also aim to a systematic issuance of ESG Reporting or Sustainable Development Reporting, which will include current and previous performances as well as future ESG targets. Target-setting and the specifics of the action-implementation of each goal will be defined by Premia's management team and approved by its Board of Directors.* |

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| **Governanve** | A-G6-1 | Numeric | ESG Bonds | 0 |

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| *The Company has not issued ESG Bonds listed on a trading venue.* |

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