

## Appendix 3: ESG KPIs alignment with other industry standards

INREV Sustainability Reporting Guidelines KPIs <sup>1</sup>	INREV ALI	SFDR PAI	GRESB Real Estate Assessment 2022	EPRA sBRD Guidelines 2017	CRREM - 2022	GRI Standards - 2021	NCREIF PREA ESG KPIs - 2022
<b>Required KPIs</b>							
ENV1	-	-	EN1	4.1 - 4.6	X	GRI 302-1	X
ENV2	-	-	EN1	4.1 - 4.6	X	GRI 302-1	X
ENV3	-	-	EN1	4.1 - 4.6	X	GRI 302-2	X
ENV4	-	-	EN1	4.1 - 4.6	X	GRI 302-1	X
ENV5	X	-	EN1	4.1 - 4.6	X	GRI 1	X
ENV6	X	SFDR Annex 1 Table 2 Additional Real Estate PAI – 19	EN1	4.7	X	GRI 302-3	X
ENV7	X	-	EN1	4.7	X	-	X
ENV8	X	SFDR Annex 1 Table 1 Universal PAI – 5	EN1	4.1 - 4.6	X	GRI 302-1	X
ENV9	X	SFDR Annex 1 Table 1 Universal PAI – 5	EN1	4.1 - 4.6	X	-	-
ENV10	X	SFDR Annex 1 Table 1 Universal PAI – 5	EN1	4.1 - 4.6	X	GRI 302-1	-
ENV11	X	SFDR Annex 1 Table 1 Universal PAI – 5	EN1	4.1 - 4.6	X	GRI 302-1	X
ENV12	X	SFDR Annex 1 Table 1 Universal PAI – 5	EN1	4.1 - 4.6	X	GRI 302-1	X
ENV13	-	-	EN1	4.1 - 4.6	X	GRI 1	-
ENV14	-	SFDR Annex 1 Table 2 Additional Real Estate PAI – 18	GH1	4.8	X	GRI 305-1	X
ENV15	-	SFDR Annex 1 Table 2 Additional Real Estate PAI – 18	GH1	4.9	X	GRI 305-2	X

ENV16	-	SFDR Annex 1 Table 2 Additional Real Estate PAI – 18	GH1	4.9	X	GRI 305-3	X
ENV17	-	-	EN1	4.8, 4.9	X	GRI 1	X
ENV18	-	SFDR Annex 1 Table 2 Additional Real Estate PAI – 18	GH1	-	X	-	-
ENV19	-	-	GH1	-	X	GRI 1	-
ENV20	-	SFDR Annex 1 Table 1 Universal PAI - 3	GH1	-	X	-	-
ENV21	-	-	GH1	-	X	-	-
ENV22	-	SFDR Annex 1 Table 1 Real Estate Indicator PAI – 17	GRESB - SFDR Assessment	-	-	-	X
ENV23	-	-	RM6.3, RM6.4	-	X	-	-
ENV24	-	-	WT1	4.11, 4.12	-	GRI 303-5	X
ENV25	-	-	WS1	4.14, 4.15	-	GRI 306-3	X
ENV26	X	-	BC1.1, BC1.2	4.16	-	-	X
ENV27	X	-	BC2	4.16	-	-	X
ENV28	-	SFDR Annex 1 Table 1 - Real Estate PAI - 18	GRESB - SFDR Assessment	-	-	-	-
<b>Recommended KPIs</b>							
ENV29	-	SFDR Annex 1 Table 2 Additional Real Estate PAI – 5	EN1	4.5	X	GRI 302-1	X
ENV30	-	-	EN1	4.5	-	GRI 302-1	-
ENV31	-	SFDR Annex 1 Table 2 Additional Real Estate PAI – 5	EN1	4.5	X	GRI 302-1	X
ENV32	-	-	EN1	4.5	X	GRI 1	X
ENV33	-	SFDR Annex 1 Table 2 Additional Real Estate PAI – 5	EN1	4.3	X	GRI 302-1	X

ENV34	-	-	-	4.3	-	GRI 302-1	-
ENV35	-	SFDR Annex 1 Table 2 Additional Real Estate PAI – 5	EN1	4.3	X	GRI 302-1	X
ENV36	-	-	EN1	4.3	X	GRI 1	X
ENV37	-	SFDR Annex 1 Table 2 Additional Real Estate PAI – 5	EN1	4.1, 4.2	X	GRI 302-1	X
ENV38	-	-	EN1	4.1, 4.2	-	GRI 302-1	-
ENV39	-	SFDR Annex 1 Table 2 Additional Real Estate PAI – 5	EN1	4.1, 4.2	X	GRI 302-1	X
ENV40	-	-	EN1	4.1, 4.2	X	GRI 1	X
ENV41	-	-	EN1	4.1 - 4.6	X	-	X
ENV42	-	-	DMA2.2	-	-	-	-
ENV43	-	SFDR Annex 1 Table 2 Additional Real Estate PAI - 18	GH1	4.8, 4.9	-	GRI 305-1, GRI 305-2, GRI 305- 3	X
ENV44	X	SFDR Annex 1 Table 1 Universal PAI - 3	GH1	4.1	-	GRI 305-4	X
ENV45	-	-	GH1	-	-	GRI 305-1	X
ENV46	X	-	GH1	4.8, 4.9	-	GRI 1	X
ENV47	-	-	RM5	-	X	-	X
ENV48	-	-	-	-	X	-	X
ENV49	-	-	-	-	X	-	-
ENV50	-	-	-	-	X	-	-
ENV51	-	-	RM6.1	-	X	-	X
ENV52	-	-	RM6.2	-	X	-	-
ENV53	-	-	RM6.1	-	X	-	X
ENV54	-	-	WT1	4.11, 4.12	-	GRI 303-5	X

ENV55	-	-	WT1	4.11, 4.12	-	GRI 1	X
ENV56	-	-	WT1	4.11, 4.12	-	-	X
ENV57	-	SFDR Annex 1 Table 2 Additional Universal PAI - 6	WT1	4.13	-	-	X
ENV58	-	-	WT1	4.13	-	-	X
ENV59	-	-	WT1	4.11, 4.12	-	GRI 1	-
ENV60	-	-	WS1	4.14, 4.15	-	GRI 306-3	X
ENV61	-	-	WS1	4.14, 4.15	-	GRI 1	-
ENV62	-	-	WS1	4.14, 4.15	-	-	X
ENV63	-	-	WS1	4.14, 4.15	-	GRI 306-4	X
ENV64	-	-	WS1	4.14, 4.15	-	-	X
ENV65	-	SFDR Annex 1 Table 2 Additional Universal PAI - 13	WS1	4.14, 4.15	-	GRI 306-4	X
ENV66	-	-	WS1	4.14, 4.15	-	GRI 1	-
ENV67	-	SFDR Annex 1 Table 2 Additional Real Estate PAI - 20	GRESB - SFDR Assessment	-	-	-	-
ENV68	-	SFDR Annex 1 Table 2 Additional Real Estate PAI - 21	GRESB - SFDR Assessment	-	-	-	-
ENV69	-	SFDR Annex 1 Table 2 Additional Real Estate PAI - 22	GRESB - SFDR Assessment	-	-	GRI 304	X
ENV70	X	-	GRESB Asset Spreadsheet	4.16	-	-	-
ENV71	X	-	BC1.1, BC1.2	4.16	-	-	-
ENV72	X	-	GRESB Asset Spreadsheet	4.16	-	-	-
ENV73	X	-	BC1.1, BC1.2	4.16	-	-	-
SOC1	-	-	SE5	5.1	-	GRI 405-1	X

SOC2	-	-	SE5	-	-	GRI 405-1	X
SOC3	-	SFDR Annex 1 Table 1 Universal PAI – 13	GRESB - SFDR Assessment	5.1	-	GRI 405-1	X
SOC4	-	-	-	-	-	GRI 405-1	X
SOC5	-	SFDR Annex 1 Table 1 Universal PAI – 12	GRESB - SFDR Assessment	5.2	-	GRI 405-2	-
SOC6	-	SFDR Annex 1 Table 3 Additional Universal PAI – 8	GRESB - SFDR Assessment	5.2	-	GRI 405-2	-
SOC7	-	SFDR Annex 1 Table 3 Additional Universal PAI – 7	GRESB - SFDR Assessment	-	-	GRI 406-1	-
SOC8	-	-	SE1, SE7.1, SE7.2	5.3	-	GRI 404-1	X
SOC9	-	-	DSE1	-	-	GRI 403-3	-
SOC10	-	-	SE1, SE7.1, SE7.2	5.3	-	GRI 403-5	-
SOC11	-	-	-	5.7	-	GRI 403-8	X
SOC12	-	-	RP2.2	-	-	GRI 416-2	-
SOC13	-	-	RP2.2	-	-	GRI 403-2	-
SOC14	-	SFDR Annex 1 Table 3 Additional Indicator Universal PAI – 2	GRESB - SFDR Assessment	5.6	-	GRI 403-9	-
SOC15	-	-	TC6.1	5.9	-	GRI 2-29	X
SOC16	-	-	SE8	-	-	GRI 2-25	-
SOC17	-	-	SE8	-	-	GRI 2-25	-
SOC18	-	-	SE1, SE7.1, SE7.2	5.3	-	GRI 404-1	X
SOC19	-	-	TC2.1	-	-	-	X
SOC20	-	-	SE6	-	-	GRI 308-1	-
SOC21	-	-	TC4	-	-	-	X
SOC22	-	-	SE2.1	5.3	-	-	-

SOC23	-	-	SE1	5.3	-	GRI 404-1	-
SOC24	-	-	-	5.3	-	GRI 404-1	-
SOC25	-	-	-	-	-	-	-
SOC26	-	-	-	-	-	-	-
SOC27	-	-	-	-	-	-	-
SOC28	-	-	EC2, TC6.2	-	-	-	X
SOC29	-	-	-	-	-	-	X
SOC30	-	-	-	5.9	-	GRI 413-1	-
SOC31	-	-	-	-	-	-	X
SOC32	-	-	-	-	-	-	X
SOC33	-	-	-	-	-	-	-
SOC34	-	-	-	-	-	-	-
SOC35	-	-	-	-	-	-	-
SOC36	-	-	-	5.9	-	GRI 413-1	-

Notes: 1. The table does not represent an exhaustive roadmap. The references only intend to show the relationship between the INREV Guidelines and these other frameworks.