

Sustainability Disclosure Topics & Accounting Metrics

Real Estate 2024

Topic	Accounting Metric	Category	Unit of Measure	Code	Response
Energy Management	Energy Consumption Data (Percentage of Total Floor Area)	Quantitative	% By area	IF-RE-130a.1	See "Sustainable Environment" chapter – Energy intensity for 2024 (GJ per ton of production/area) is 0.4438. During 2024, more regulated data collection was carried out through the Group's systems, and the environmental consultant was replaced
	1. Total energy consumed by region with data coverage 2. % of electricity consumption from the grid 3. % of electricity consumption from renewable sources	Quantitative	% By Gigajoule (GJ)	IF-RE-130a.2	See "Sustainable Environment" chapter
	Percentage of change in energy consumption for the area with data coverage	Quantitative	%	IF-RE-130a.3	See "Sustainable Environment" chapter
	Percentage of property portfolio that is (1) energy rated and (2) ENERGY STAR qualified	Quantitative	% By area	IF-RE-130a.4	These properties have not received Energy Star certification
	Description of how building energy management considerations are integrated into asset investment analysis and operational strategy	Discussion and analysis	n/a	IF-RE-130a.5	Ashtrom Properties develops only properties that meet LEED Gold standards or higher, and actively promotes energy efficiency in the ongoing management and operation of its assets

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Water Management	Coverage of water consumption data as a percentage of (1) total floor area and (2) floor area in areas with high or extremely high water stress	Quantitative	% By area	IF-RE-140a.1	See 'Sustainable Environment' chapter – (1) Water intensity for 2024 (cubic meters per ton of production/area) is 0.5326 (2) Most water consumption in areas with high water stress
	(1) Total water consumption by area with data coverage (2) Percentage in areas with high or extremely high baseline water load	Quantitative	% by 1,000 m ³	IF-RE-140a.2	See 'Sustainable Environment' chapter – (1) Water consumption in 2024 is 615,073 cubic meters. (2) Most water consumption in areas with high basic water stress (Israel)
	Percentage change in water consumption across the portfolio of assets with data coverage.	Quantitative	%	IF-RE-140a.3	See 'Sustainable Environment' chapter – 11% reduction in total water consumption between 2023 and 2024
	Overview of water management–related risks and discussion of the strategies implemented to mitigate them.	Discussion and analysis	n/a	IF-RE-140a.4	In formative stage

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Managing the effects of operations on tenant sustainability	(1) Percentage of new leases that include a cost recovery clause for capital improvements aimed at resource efficiency (2) Corresponding leasable floor area covered by these leases	Quantitative	% By area, sqm	IF-RE-410a.1	To be measured
	Percentage of residents individually metered for (1) grid electricity consumption and (2) water consumption	Quantitative	% By area	IF-RE-410a.2	Extremely negligible; limited to the student dormitories in Beersheva
	Discussion on the framework for measuring, incentivizing, and improving tenants' sustainability effects	Discussion and analysis	n/a	IF-RE-410a.3	Refer to the 'Sustainable Environment' chapter and the 'Innovation' subchapter within the 'Ethical Business Environment' chapter for information on integrating digitization in the management of environmental and community impacts
Adaptation to Climate Changes	Total area of properties situated in 100-year flood zones	Quantitative	sqm	IF-RE-450a.1	Not relevant
	Analysis of Climate Change Risk Exposure, Portfolio Vulnerability, and Mitigation Strategies	Discussion and analysis	n/a	IF-RE-450a.2	Conducted this year for Ashtrom Residences for Rent, and in 2023 for Ashtrom Properties and Ashtrom Renewable Energy. For further details, see the 'Sustainable Environment' chapter and the comprehensive explanation provided in the GRI table

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Number of properties	Quantitative	Number	IF-RE-000.A	<p>Ashtrom Residences - A total of 17,440 residential units are currently in the pipeline, including 1,381 units under construction and marketing, with the remainder in various planning stages.</p> <p>Ashtrom Residences for Rent -The company is managing 10 residential rental projects that are either in operation, under construction, or in the planning phase (excluding concessions-based projects).</p> <p>Ashtrom Properties – 56 properties in Israel and around the world, including 38 projects in Israel, 13 buildings in Germany, and 5 properties in the UK.</p> <p>Ashtrom International – 3 income-generating real estate properties alongside a variety of projects in development.</p> <p>Ashtrom Construction – approximately 55 projects under construction.</p>
Available Floor Area for Rent	Quantitative	sqm	IF-RE-000.B	<p>Ashtrom Residences for Rent – 1,126 rental housing units, of which 281 units (25%) are offered at a controlled price. The total area is 91,572 sqm (excluding student dormitories in Beer Sheva).</p> <p>Ashtrom Properties – The total area of income-generating real estate is approximately 743,440 sqm. Further details are provided in the table below.</p>
Percentage of Properties Under Indirect Management	Quantitative	% By area	IF-RE-000.C	Not relevant
Average occupancy rate	Quantitative	%	IF-RE-000.D	<p>Ashtrom Residences for Rent – approx. 99%.</p> <p>Ashtrom Properties – Average rate of 90%. Additional details are provided in the table below.</p>

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Ashtrom Properties				
Country	No. of Properties	sqm	% Occupancy Rate	Remarks
Israel	38	500,404	90%	As of 03/25 - 92.4%
Germany	13	167,095	92%	
UK	5	75,941	88%	Area and occupancy figures exclude the Birmingham (Colmore) property, which is designated for clearance, renovation, and improvement
Total	56	743,440	90%	