



A LETTER FROM THE CHAIRMAN



Antoine Grolin
Chairman of Nhood



At Nhood, we firmly believe that real estate can be much more than just a space.

We place our employees, the Nhooders, at the heart of our ESG strategy, convinced that it is they who bring our vision to life: transforming real estate into a lever for sustainable value creation. Every action we take together has the power to make a difference - for our customers, for our company, for society and for the planet.

Creating better places means creating a better future.

We are convinced that economic performance and sustainability are not mutually exclusive. On the contrary, they reinforce each other. We want to prove that it is possible to prosper while making a positive impact.

Our ESG commitment is a promise for the future.

It's an ambition that gives meaning to our projects and inspires every Nhooder to commit fully. By adopting responsible practices, we create more attractive places for our customers, while providing our teams with an environment where they can flourish and give their best.

Because every gesture counts.

Our ESG actions are not isolated initiatives: they are the driving force behind our development. Together, we make every site entrusted to us more responsible, more sustainable and more humane.

At Nhood, we act today to build tomorrow. Every project we take on is an opportunity to innovate, reduce our environmental impact, strengthen our communities and contribute to a better world. This is the vision that drives us, every day.



INTRODUCTION

All of us here at Nhood know that Nhood is inherently a responsible company. Its purpose is to do better... **to dare to create places that are better.** Yet, we also know that being responsible is no longer enough... It's no longer sufficient to only reduce our negative impacts on society and the environment...

We aim to set the bar even higher.

How?

By implementing concrete measures to transform how our business lines operate, in order to actively contribute to economic development that is compatible with our planet's finite physical limits.



Now, you may be wondering, what exactly are we talking about here?

What do we need to do in concrete terms?

The task may seem huge and even daunting.

Since early 2023, we've been committed to forging our own path forward, as we have done ever since the creation of Nhood, driving our own course of progress and taking on the actions that will keep us on track.

As part of this, we've split this "gargantuan task" up into multiple, smaller measures, with goals and targets scaled to the ecosystems where we operate. We've made sure that these goals are attainable, on our own level, starting today.

If we all know what part we have to play, step by step, one neighbourhood at a time, we'll all be able to positively contribute to transforming our business sector and taking part in the sustainable economy that we're working towards. We know that we're only at the start of the long path ahead and that a healthy dose of humility is needed to embark on the journey towards these goals.

We're all in, fully invested.

This document is the road map that details and explains exactly how we're going to collectively take action so that we, the Nhooders of today, can become the Nhooders Impact Generation!



Marco Balducci
Global Head of People & Market



Christian Lema
Global Head of ESG

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THE DRIVERS OF OUR STRATEGY



WE, THE NHOODERS OF TODAY, HAVE IDENTIFIED THE CHALLENGES THAT OUR COMPANIES ARE FACING

To draw up an action plan that is credible and which makes sense for everyone, we first need to recap what it needs to respond to...

After the post-war boom years and the onset of unlimited growth came 30 years with a much more sobering effect, in which sustainability first popped up in response to an ever-growing number of crises. Today, we are undeniably facing a world of multiple crises that demand our attention:

- **The climate crisis** can no longer be denied or swept under the carpet and the 6th report of the IPPC* highlight human societies' responsibility in no uncertain terms. Extreme weather is becoming increasingly common, with natural disasters growing in both number and severity.
- **The environmental crisis:** forever chemicals (PFAS), the plastic "7th continent", air pollution with particulate matter, soil pollution with chemicals...
- **The biodiversity crisis and the 6th mass extinction of biodiversity**, an essential component in the balance of the entire ecosystem that we depend on to stay alive (food, shelter, farming, etc.).
- **The resource crisis:** shortages of water, rare metals, sand...
- **The energy crisis:** we still rely on 80% fossil fuel energy⁽¹⁾.
- **The health crisis:** from the thawing of permafrost to the migration of tropical species due to changes in temperatures, there are countless risk factors.
- **The demographic crisis:** by 2050, we'll have increased from 2 billion to 10 billion humans on the planet in the space of 200 years⁽²⁾.
- **The political crises:** the emergence of increasing extremism, the rise of popular movements, and growing public unrest and defiance against institutions.
- **Not to mention the social and societal crises:** growing inequality, communitarianism...

We've all noticed these crises as individuals, as citizens... We have also seen them as employees, as we know that the real estate sector has to assume its share of responsibility.

That's exactly why Nhood was created.
Because, in order to take on such major challenges, there's only one option: **ACTION**



"It is unequivocal that human influence has warmed the atmosphere, ocean and land."

Source: 6th report of the IPPC* - 2021



x2

In 2021, the weight of everything that we have produced exceeded the weight of every living being on the planet⁽³⁾.

Only
19.5%

of waste is recycled on average, globally⁽⁴⁾.

+1.45° at the end of 2023

vs. the pre-industrial era. Yet, a commitment had been made not to exceed +1.5° by 2100 (IPCC* Special Report 2018, following the COP 21 of 2015).

90%

of leaders in the real estate sector believe that ESG issues will have the biggest impact on the sector by 2050⁽⁵⁾.

37%

The share of GHG* emissions from the construction and real estate sector (operating emissions and incorporated emissions)⁽⁶⁾.

Source: (1) World Economic Forum - 3/08/2022 - (2) Our World in data - (3) Study published by NATURE on 09/12/2020 - via Futura Science (4) UN Environnement Programme - (5) PWC study - 07/11/2023 - (6) World Economic Forum - 04/01/2021.

OUR STRATEGIC FRAMEWORK HAS BEEN DESIGNED TO TAKE ON THESE CHALLENGES

Ever since Nhood was founded, we've been working to pin-point exactly how sustainability is intimately interwoven into our business plan. Through this work, we have defined our **2030 Vision in Action**, which establishes the strategic framework for all our initiatives in this aspect.

VISION

We continually anticipate
the challenges of territories and their
inhabitants for better places.

MISSION

We act boldly to improve
the living environment neighborhood
by neighborhood.

We're designing and developing attractive, positive, and vibrant living spaces that are both innovative and unique, deeply rooted in their local territories. Residents can access everything they need within just 15 minutes: shopping, dining, exercise, culture, education, healthcare and well-being, socialising, fresh air, recycling, engagement...

We're taking a daring approach, basing our moves on feedback and cooperation. That's our trademark.

That's why we've set ourselves the ultimate ambition:

**We aim to become the global leader, the reference
for regenerated sites creating value for all.**



Together Urban regeneration Revitalising Renovating Relocating
Resilience Health
Land sobriety
Proximity Restoring Well-being The long term Desealing Mixed uses Restoring nature Reversibility usable m² Social connections
**OSER DES
LIEUX EN MILUX**

BIG STRATEGIC AMBITIONS, FOR BIG ESG AMBITIONS

To become a world leader, the go-to name for regenerated sites, creating value for all, we're acting systematically to generate a global impact.

Global impact pairs prosperity with sustainability, combining economic performance with the most demanding standards in relation to sustainable development. It reflects our ability to achieve our strategic, financial and operating objectives whilst also generating added value for both society and the planet.

Leadership x Human values = Guaranteed longevity

Business x Planet = Virtuous impact

Synergy x Robust strategy = Shared growth

360° services x ESG rollout = Better places

Global impact is assessed not only through performance indicators such as profitability, development and client satisfaction, but also through extra-financial criteria that measure its long-term capacity, taking into account the planetary boundaries and social challenges.



Our ESG ambitions:

Be a company that generates global impact, regenerating places for our clients, with an ethical approach that will serve future generations.



PROSPERING BY PRESERVING THE PLANETARY BOUNDARIES AND TAKING CARE OF PEOPLE

To take on this challenge, we're adopting a new economic vision, modelled by Kate Raworth in 2020: "Doughnut economics".

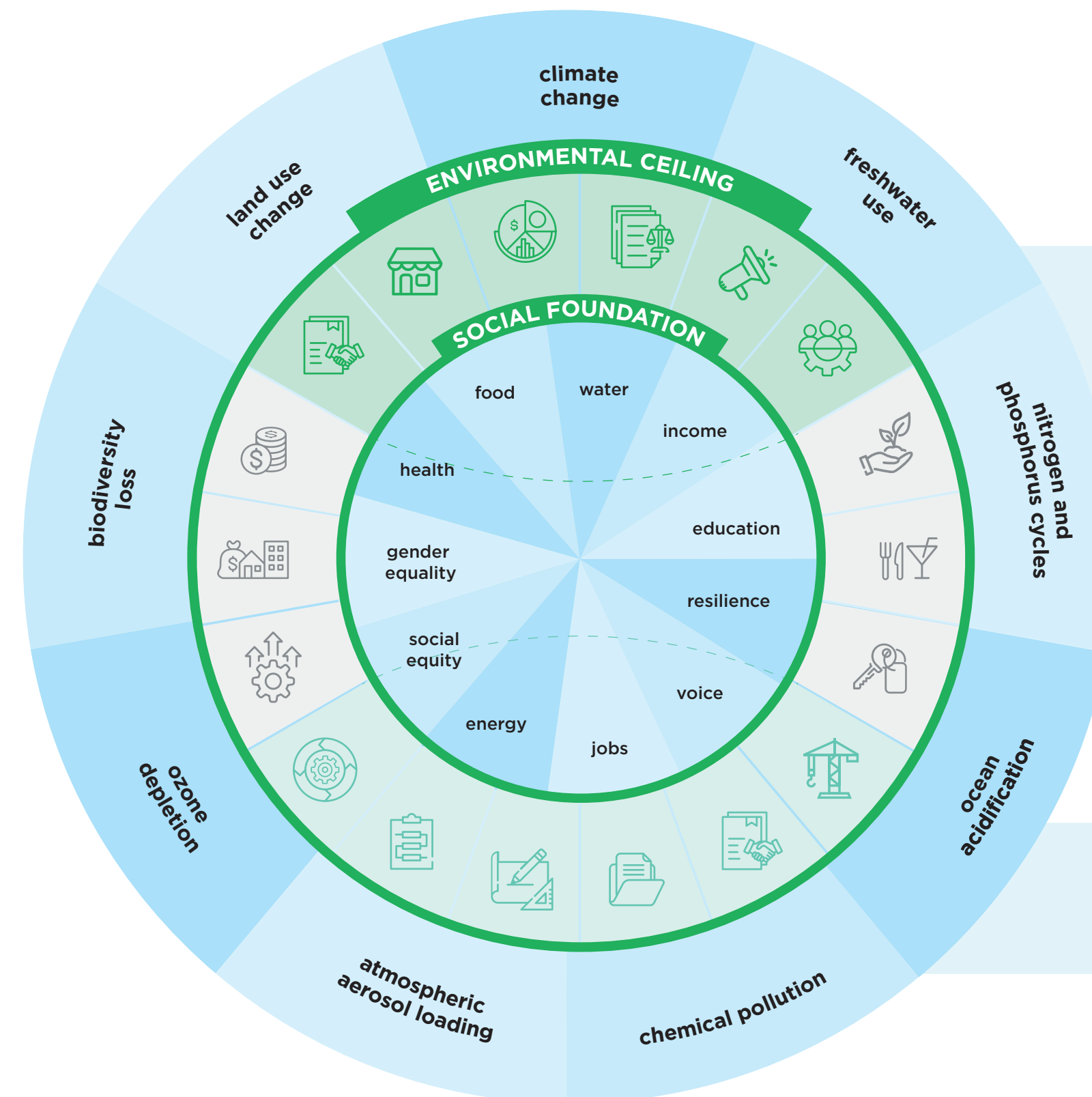
In 2009, 26 researchers working with the Stockholm Resilience Center identified 9 boundaries for our planet*, thresholds that humankind should not exceed in order to avoid compromising conditions conducive to our societies' development and in order to be able to live sustainably in a safe ecosystem.

Having understood the importance of considering these boundaries, Kate Raworth came up with the representation of a sustainable economy in the form of a doughnut, which generates value in a safe space, sat between a guaranteed social foundation and an environmental ceiling that isn't to be exceeded.

Being a company that generates global impact means making sure that our service offering fits into this safe economic space.

It means generating profitability, development and client satisfaction whilst also ensuring high-quality living conditions and controlling our activities' impacts on society and people.

It's an ambitious challenge but one that we absolutely have to tackle. We believe that taking on this challenge will guarantee our resilience, our longevity, and our concrete contribution to sustainability.



The Nhood service wheel fits into a safe economic space, between the environmental ceiling and the social foundation.

OPERATION REGENERATION, THE BIGGEST SUSTAINABILITY AMBITION

Conscious of where we're starting from and aware of the need to progress, we're aiming for the highest standards of sustainability.

The Convention des Entreprises pour le Climat (Business Climate Convention - CEC*) laid out the characteristics of various economic models that private companies can adopt, in line with their ESG ambitions.

Regeneration is something that we will be a priority for us for the long term. It is a tough goal to achieve, but it's an essential ideal for ensuring that our real estate activity can co-exist harmoniously and positively with living nature!



GOOD IS ESG! GOVERNANCE, A DRIVER FOR SUSTAINABILITY

While CSR helped us establish a strong foundation, it primarily reflects the legacy of a committed and voluntary approach adopted by our company.

We evaluate ourselves based on the results that it has generated, and we're constantly reflecting on how we can further improve. Yet, although this approach is sincere and committed, a CSR policy often tends to be self-determined and self-centred.

Whilst a good sustainable performance is a goal for many companies today, how can we be sure that their initiatives and actions are really having a positive impact and are efficiently contributing towards improvements in economic models?

The answer lies in the ecosystem.

All stakeholders involved have agreed on the standards to be followed.

Complying with them allows for a precise and quantitative evaluation of the company's sustainable performance.

A company's actions can be compared with those of its competitors, everyone accepting to be evaluated by the entire ecosystem against these shared standards.

This is how standards are bringing an increasing number of companies up to par.

It is through these standards that financial backers can gather information on the reality of commitments made by the companies they're financing and take action accordingly.

This also allows investors and landlord clients to make informed investment decisions.

Thus, CSR evolves into ESG: Environmental, Social & Governance.

These common standards strongly implicate governance: the highest level of the management body needs to play a central role in decision-making around sustainable performance in order to reflect on and challenge the company's business model.

It's about much more than just changing an acronym: it's a strategic realignment.



ESG Synergy Seminar, June 2024

WE'RE STRUCTURING OURSELVES TO ENSURE THAT NHOOD ALIGNS WITH GOOD

Becoming a company with a regenerative ambition is all the more credible a goal given that our business is firmly rooted in the long term.

We're working to develop projects that will be visited, inhabited, and used by future generations. Have you ever thought about how old you and/or your children will be in 2050, the carbon neutrality goal date set by the Paris Agreements? 70 years, 25 years...

To make our ambition a reality...

... we're adapting our structure:

Governance has become a pillar in its own right for the ESG strategy.

The ESG strategy has been designed as close to the business as possible, so that it can be incorporated into each business action to then boost our capacity to create better places for our clients.

... we're surrounding ourselves with the right people:

Relying on an ecosystem made up of some of the most renowned actors in their fields seemed to be a natural prerequisite for ensuring the solidity of our road map.

... we're listening to feedback and co-creating:

Cooperation is our trademark. We're capitalising on our strengths to inspire one another. More than 60 international stakeholders, both internal and external, have taken part in strategic collective consultation carried out in 2023.

... we're giving ourselves the means necessary:

MUQI, Cleerit, Stéréograph, Sweep... because we won't get anywhere without taking the necessary measures and getting the necessary proof.



Mozaïk RH

CAP1.5°C

itpeb

ecovadis



ESG strategy partners

WE'RE COMMITTED TO ENSURING THAT NHOODER RHYMES WITH BETTER

To wrap things up on this point, whilst the implication of governance in action plans is undeniably necessary, it's not entirely sufficient.

Nothing can be achieved without the hard work of the teams, day in and day out.

That's why the ESG strategy carries the name of those who make it happen: the Nhooders.

They've collectively chosen the colours: blue for the planet, yellow for the sun to reflect our enthusiasm and the positive attitude with which they want to take on the challenge.

NHOODERS IMPACT GENERATION

This is also why this road map even exists: it sets out how each of us can take action and, in our own way, support our commitments through day-to-day activities.

When everyone handles ESG as naturally as their job skills, ESG will no longer need to be a dedicated in-house division. The ESG team will be able to focus on its service offering for clients, and add a new business line to the real estate services proposed by Nhood.



We're only at the beginning of a very long path.
The conceptualisation is infinite. Us Nhooders want to do our bit and, one day, be able to look back and be proud that we did what needed to be done.



WE, THE
NHOODERS
OF TODAY,

are making sure that Nhood aligns with Good and Nhooder with better.

A CLOSER LOOK AT OUR ROADMAP



WORKING TODAY
TO SHAPE TOMORROW

PILLAR



PEOPLE

PILLAR



PLANET

ACTING WITHIN THE
PLANETARY BOUNDARIES

NHOODERS IMPACT GENERATION

OUR ROAD MAP IS BUILT AROUND 4 PILLARS

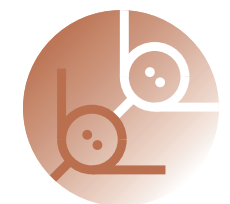
DOING BUSINESS
TRANSPARENTLY

PILLAR



GOVERNANCE

PILLAR



PROFIT

ENHANCING
VALUE CREATION

PILLAR



PEOPLE

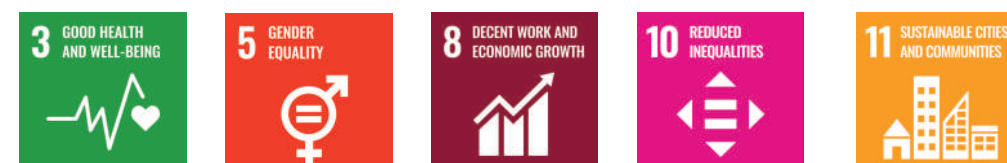
ENSURING SKILLS DEVELOPMENT THROUGH TRAINING

LOOKING AFTER THE HEALTH AND WELL-BEING OF EACH AND EVERY NHOODER

PROMOTING DIVERSITY, EQUAL OPPORTUNITIES, AND INCLUSIVITY

FORGING STRONG TIES AND COMMUNITIES WITH REGIONS

Our commitments align with the Sustainable Development Goals (SDG) set by the UN. Our PEOPLE pillar responds to the following 5 SDG*:



The * refer to the glossary at the end of the document.



WORKING TODAY
TO SHAPE TOMORROW

OUR
KEY FIGURES
TODAY
(end of 2023)

491

employees have completed
the climate training course (1 day)

22

employees who have
led the climate fresh in-house

8.7/10

BES* result - inclusion

8.6/10

BES* result - non-discrimination

8.4/10

Overall BES* score for diversity and inclusion

6

Number of markets with the
community day system in place

WORKING TODAY
TO SHAPE TOMORROW

OUR KPIs FOR TOMORROW

	2025–2026	2027–2028	2029–2030
ESG training centre Nhooder Academy	100% completed foundational ESG training 100%	550% completed job-specific ESG training modules 50%	100% trained in business line-specific modules on ESG Nhooder Academy accessible externally 100%
Climate Fresk	100% of Nhooders having completed a fresk 100 Nhooders having completed a fresk 100%	200 of Nhooders having completed a fresk	10,000 people reached by awareness-raising by Nhooders
BES* score, an indicator for Nhooder well-being	Group score ≥ 8.5/10 Score for each market ≥ 8/10	Group score ≥ 9/10 Score for each market ≥ 8/10	Group score ≥ 9/10 Score for each market ≥ 8/10
DE&I programme Diver- sity, Equal opportunities and Inclusivity	50% of Nhooders trained 50%	100% of Nhooders trained 100%	Adhering to the Global Business and Disability Network Charter
Local DE&I road maps	Half of all markets have one 50%	All markets have one 100%	Obtaining the GEEIS* diversity label
Introduction of a global DE&I performance index	The barometer is launched, with a minimum threshold set	100% of markets are above the threshold 100%	Obtaining the EDGE* certification
Nhooder community day	100% of markets offer at least 1 day 100%	100% of markets offer 2 days 70% of Nhooders have completed 1 community day 70%	100% of Nhooders have completed 1 community day 100%
1 social partnership for each market, aligning with our ESG commitments	Each market has defined its scope of commitment (from SDGs 1, 2, 3, 4, 5, 8 and/or 10) 100%	Each market has defined a partnership associated with its scope of commitment 100%	Each market is committed to programmes for sharing office spaces with vulnerable individuals

The * refer to the glossary at the end of the document.

OUR MAJOR ACTIONS

NHOODER ACADEMY, AN OPEN SUSTAINABILITY SCHOOL



The Nhooder Academy is a training centre accessible to Nhooders, created in the aim of giving each learner the basic knowledge on global environmental challenges, as well as raising awareness more specifically around the challenges of sustainable towns and cities.

Each new employee takes part in an onboarding programme that is focused around ESG challenges, including a Sustainable City Fresk seminar and a training day on the climate emergency in the real estate sector.

Objectives:

Steering: getting everyone involved in a responsible economic model.

Learning: raising awareness on climate challenges and sustainability.

Taking action: sharing good practices for responsible behaviour.

By 2030, the Nhooder Academy wants to have become an external, international open school, helping to educate future generations on all things sustainability.

SETTING A GOOD EXAMPLE WITH A COMPREHENSIVE DE&I PROGRAMME

Nhood is an abbreviation of “neighbourhood”. This serves to remind us and let others know that our company was created to create and develop better ways of living together, through new, positive and lively places that bring people together. Better places with space for everyone.

We ourselves need to set an example, as diversity is intrinsically linked with how we see the world. It’s not just about claiming to be inclusive. We want to make sure that this is an integral part of our company, at every level and at every stage of life for our Nhood family.

With this in mind, our Diversity, Equality & Inclusion (DE&I) programme will be built on 9 leverage points:

- Deconstructing stereotypes and prejudices
- Zero tolerance for bullying
- Inclusive communication
- Inclusive leadership
- Equal opportunities, regardless of age, gender or origins
- Building relationships based on trust and mutual respect
- Promoting diversity
- Recognising contributions
- Health work-life balances

We want our company to be both diverse and inclusive, where everyone can progress with confidence and feel that they entirely belong to the Nhooder family.

A CLOSER
LOOK AT OUR
ROAD MAP

	2025–2026	2027–2028	2029–2030	
Guaranteeing skill development through ESG training	Launch of the Nhooder Academy, Nhood’s ESG training centre. With an initial module called ESG Basics in real estate and a climate training day for all Nhooders.	By 2028, the Nhooder Academy will have developed ESG modules specific to each business line and each role within the company.	In 2030, the Nhooder Academy will open its curriculum to actors external to the company and to students, so that we can train future generations.	PE1.1
	By 2026, all Nhooders will have completed the ESG Basics modules.	50% of Nhooders have completed modules specific to their business lines.	100% of Nhooders have completed modules specific to their business lines.	PE1.2
	By 2026, 100% of Nhooders will have completed a fresk. 100 climate fresk-ers in-house.	200 climate fresk-ers in-house.	Nhooders have reached 10,000 people with their awareness-raising in managed locations.	PE1.3
Looking after the health and well-being of each and every Nhooder	To make sure that the plans implemented are effective, the only way to move forward requires us to consult the Nhooders themselves, through an annual BES* survey that delivers a score out of 10.			PE2.1
	By 2026, the group’s BES* score will be ≥ 8.5. The BES* scores for each market will be ≥ 8.	By 2028, the group’s BES* score will have increased to ≥9. The BES* scores for each market will be ≥ 8.	In 2030, we will have maintained our group BES* score at above 9/10. The BES* scores for each market will be ≥ 8.	PE2.2
	By 2028, we’ll have obtained certification confirming the participation of office buildings in Nhooders’ well-being. WELL or OsmoZ certification, as applicable.			PE2.3
Promoting diversity, equal opportunities, and inclusivity	Definition the group’s DE&I policy.	100% of Nhooders completed DE&I training.	Confirming the solidity of our commitments by adhering to the DE&I label and charter: • Global Business and Disability Network (GBDN) Charter	PE3.1
	Development into specific action plans, for each market, with the DE&I training plans playing an important role.	100% of markets implemented their local DE&I action plans.	• GEEIS* label (Gender Equality European International Standard).	PE3.2
	Launch of a global DE&I barometer “the Nhood Inclusion Index” and definition of scores to reach by 2028, then by 2030.	Achieve the set intermediate threshold, in all markets.	Confirm our performances by obtaining EDGE* certification (Economic Dividends for Gender Equality).	PE3.3
Forging strong ties and communities with regions	The “Community day(s) & regenerative projects” system, with at least 1 community day per Nhooder, is set up in all markets. Option of 1 additional day for climate fresk-ers, in connection with managers.	The “Community day(s) & regenerative projects” system switches to at least 2 community day per Nhooder. By 2028, 70% of Nhooders will use 1 community day.	In 2030, 100% of Nhooders will use at least 1 community day.	PE4.1
	After consulting the Nhooders, each market selects a scope of social & societal engagement, in line with at least one of the following SDGs: 1, 2, 3, 4, 5, 8 and/or 10.	By 2028, each market will have determined a major partnership relating to its SDG.	Each market is committed to programmes for sharing office spaces with vulnerable individuals.	PE4.2

The * refer to the glossary at the end of the document.

WE, THE
NHOOERS
OF TODAY,

we're committing to doing the work today to create a sustainable
future for future generations.



PILLAR



PLANET

DECARBONISING ALL OUR DIRECT ACTIVITIES

MAKING THE SWITCH TO SUSTAINABLE MOBILITY

LEADING BY EXAMPLE IN THE ENVIRONMENTAL MANAGEMENT OF OUR OFFICES

PROTECTING AND PROMOTING BIODIVERSITY

Our commitments align with the Sustainable Development Goals (SDG) set by the UN. Our PEOPLE pillar responds to the following 4 SDG*:



The * refer to the glossary at the end of the document.



ACTING WITHIN THE
PLANETARY BOUNDARIES

OUR
KEY FIGURES
TODAY
(end of 2023)

160

Emissions in tCO₂eq
Scope 2 = 1%

1,762

Emissions in tCO₂eq
Scope 1 = 11%

14,142

Emissions in tCO₂eq
Scope 3 = 88%

16,064

TOTAL: Scope 1, 2, 3.

ACTING WITHIN THE PLANETARY BOUNDARIES

OUR KPIs FOR TOMORROW

	2025–2026	2027–2028	2029–2030
Company carbon audit (scope 1-2-3) & Nhooders completed	All markets have completed the Carbon Audit (CA) 100%	50% of Nhooders have completed their personal CA 50%	100% of Nhooders have completed their personal CA 100%
Decarbonisation trajectory	The trajectory is determined	Intermediate goal achieved	2030 goal achieved. Working towards zero net emissions by 2040 100%
Using renewable energy		50% of energy from green sources 50%	100% green energy purchased 100%
Energy consumption reduction plan	The plan is drawn up	-15%/m²/employee goal achieved	
Sustainable mobility plan for the Nhooders	The plan is drawn up	100% of vehicles in the service fleet will be low-emission	40% reduction in GHG emissions from mobility
Sustainable mobility plan: Business travel			Carbon quotas implemented for each team
Water Plan in our offices	Measuring our consumptions	1 reduction plan is defined in each market	Water consumption reduction goals (m³/employee) achieved
Zero non-recyclable waste plan in our offices	The plan is drawn up	“Zero single-use plastic” intermediate goal achieved	“Zero non-recyclable waste” goal achieved
Recyclable waste plan in our offices	100% of recyclable and non-food waste is recycled	“Zero food waste policy” defined	100%
Biodiversity Plan for offices	The plan is drawn up	50% of offices have a green space and/or wildlife shelter 50%	100% of offices feature a green space and/or wildlife shelter 100%
Biodiversity Plan for each market	Definition of offsetting rules in each market	1 restoration project + 1 carbon offsetting partner for each market	1 natural education space in each market, open to all

ACTING WITHIN THE PLANETARY BOUNDARIES

OUR MAJOR ACTIONS

A DECARBONISATION PLAN THAT ALIGNS WITH SCIENCE

It all starts with measurements. In 2024, we measured our carbon footprint for all our markets. Through this, we identified that for 2023, we had a carbon footprint of 16.064 tCO₂eq, 88% of which came from scope 3, which covers our indirect emissions (definitions of the scopes can be found in the glossary*).

Given Nhood's activities, only upstream emissions are applicable and they're primarily associated with:

- The procurement of goods and services - 66%
- Employee commutes - 10%
- Business travel - 7%

Scope 3 comprises other categories, such as waste, but they have a smaller impact. The major portion taken up by procurement, which we mostly do for our clients, will be the priority leverage point to be implemented through a responsible procurement protocol.

Based on this audit, we'll be able to put together a trajectory for reducing our emissions which will comply with the Science Based Target Initiative* criteria, guaranteeing that our trajectory remains in line with the Paris Agreement goal, which aims to keep global warming limited to less than +1.5°C in relation to the pre-industrial era. We want to achieve our net zero emission goal by 2040.



Nhood Group carbon audit - September 2024

The * refer to the glossary at the end of the document.



A MOBILITY PLAN THAT STEPS UP TO THE CHALLENGES

Our travel represents the 3rd largest CO₂eq emission item in our audit, representing 16% of our emissions. An in-depth review has been launched in France to analyse all of the journeys taken by Nhooders, including commutes and professional travel.

Based on these results:

- A global low-emission mobility policy will be drawn up by the end of 2026.
- By 2025, 100% of our service vehicle fleet will be low-emission.
- To achieve a -40% reduction in our CO₂eq for this item by 2030. At this date, 100% of air travel will be offset and carbon quotas will be implemented for each team on the company's travel platform.

Examples of concrete actions: incentives to use soft mobility (cycling, walking, public transport and car-sharing), encouraging remote meetings, working hour flexibility and, where relevant, the definition of criteria for selecting modes of transport according to a journey time/distance travelled ratio.

ACTING WITHIN THE
PLANETARY BOUNDARIES

A CLOSER
LOOK AT OUR
ROAD MAP

	2025–2026	2027–2028	2029–2030
Working together to decarbonise all our direct activities	Measures the carbon footprint of all of Nhood’s activities, across all markets.	50% of employees measure their CO ₂ eq impact and support their clients with this work.	100% of employees measure their CO ₂ eq impact and support their clients with this work. PL1.1
	Definition of an action plan and decarbonisation trajectory that aligns with science (i.e., aligned with the SBTi* standard).	Achievement of the intermediate goal for Nhood’s decarbonisation trajectory.	From 2030 onwards, defining an action plan to for carbon elimination and storage in order to neutralise residual emissions (<10%). By 2040, working on a carbon-positive action plan. PL1.2
	Definition of a plan to reduce energy consumption in our offices in relation to 2022.	-15%/m ² /Nhooder reached in 2030. PL1.3	
		By 2028, 50% of energy purchased will be renewable.	By 2030, 100% of energy purchased will be renewable. PL1.4
Making the switch to sustainable mobility	Definition of a low-emission mobility policy and an associated action plan.	1 st goal achieved: The entire service vehicle fleet has been replaced with low-emission vehicles: • Light combustion vehicles of less than 3.5t in markets with the carbon electricity mix. • Electric vehicles	40% reduction in the carbon footprint associated with Nhooders’ mobility. PL2.1
			The policy will be completed by 2030: 100% of air travel will be offset in the budget of the relevant department. Implementation of a carbon quota for each team on the company’s travel platform. PL2.2 100% of offices connected to transport infrastructure.
Setting a good example with the environmental management of our offices	Launch of the Water Plan, starting with measuring all our water consumption.	1 reduction plan is defined in each market.	Global achievement of the water consumption limitation goals set (expressed in m ³ /employee). PL3.1
	Definition of a plan to reduce non-recyclable waste, step by step.	Achievement of the intermediate goal by 2028: Zero single-use plastic (In compliance with the AGE* law).	By 2030, the final goal will be achieved: Zero non-recyclable waste generated. PL3.2
	By 2026, 100% of recyclable non-food waste will be recycled.	Definition of a Zero food waste policy.	There is 1 composter in each office building. PL3.3
	Definition of a Green IT policy.	Refurbished equipment will be given priority. PL3.4	
Working to protect and promote biodiversity	Definition of a Biodiversity Plan for all our offices.	By 2028, at least half will include green spaces and wildlife shelters.	By 2030, all offices will include green spaces and wildlife shelters. PL4.1
	Definition of offsetting rules regarding biodiversity for each market. A guide for natural ecosystem services is shared with stakeholders.	By 2028, each market will have invested in a biodiversity restoration project, with a partner selected for offsetting GHG* emissions.	By 2030, Nhood will have a natural educational space, open to the communities. 100,000 trees planted as part of projects entrusted to Nhood. PL4.2

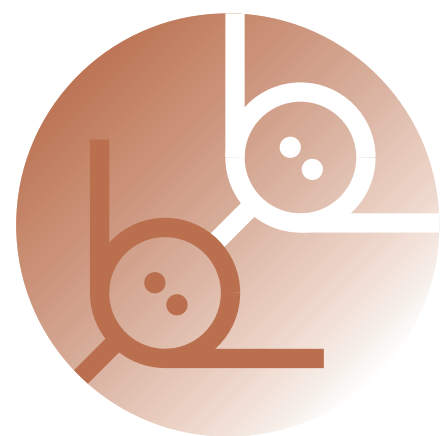
The * refer to the glossary at the end of the document.

WE, THE
NEIGHBOODERS
OF TODAY,

taking action with a regenerative vision so that our planet can
remain habitable and always just as blue.



PILLAR



PROFIT

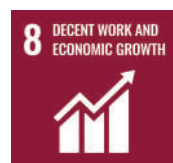
BEING A MAJOR ACTOR
IN ESG SERVICES

GETTING OUR SUPPLIERS INVOLVED

REDISTRIBUTING A SHARE OF PROFITS
TO SUPPORT REGENERATIVE PROJECTS

IMPLEMENTING FINANCIAL
DECISION-MAKING TOOLS

Our commitments align with the Sustainable Development Goals (SDG) set by the UN. Our PEOPLE pillar responds to the following 2 SDG's:



The * refer to the glossary at the end of the document.



OUR
KEY FIGURES
TODAY
(end of 2023)

26

Number of ESG experts

17

Number of 2024 ESG mandates

100%

Calls for tenders with responsible procurement guidelines for the FraLux and Holding markets

3 markets

Ecovadis* 2024 rollout

ENHANCING
VALUE CREATION

OUR KPIs
FOR
TOMORROW

	2025–2026	2027–2028	2029–2030
Being a major actor in ESG services	Creation of a ESG service brochure that's shared with clients, with sustainability criteria.	Development of a ESG business line with non-business line turnover	ESG is a new business line for Nhood
Stay at the forefront of ESG prospectives	Every 2 years, a prospective study is conducted and shared with our stakeholders		
Supplier database sustainable materials	Creation of the supplier database	50% of markets use the database 50%	100% of markets use the database 100%
Responsible procurement guidelines	The guidelines are defined. Our 10 biggest suppliers have signed it. 	Top-tier suppliers adhere to the responsible procurement guidelines. 50%	The guidelines are implemented for all new contracts 100%
Supplier evaluation platform	Fralux, Holding, Italy		100% of markets use the platform 100%
ESG criteria in calls for tenders	The criteria are set	Calls for tenders > €15,000 incorporate the criteria	100% of calls for tenders incorporate the criteria 100%
ESG clauses in supplier contracts	ESG clauses are defined	Contracts > €15,000 incorporate the clauses	100% of supplier contracts include the clauses 100%
Ecovadis*	100% of markets are certified	All markets certified as Ecovadis* Silver	All markets certified as Ecovadis* Gold
Sharing value generated	1 financial sponsorship budget for each market	Creation of the Nhood Foundation for regenerative projects	1% of profits paid back to charities

The * refer to the glossary at the end of the document.

OUR MAJOR ACTIONS

GETTING OUR SUPPLIERS INVOLVED, OUR TOP PRIORITY



The procurement of goods and services is the biggest CO₂eq emission source by far, representing 33%. Engaging in in-depth talks with our partners is a top-priority leverage point.

This is exciting for us as it encapsulates the whole point of ESG: creating a virtuous circle where everyone can encourage one another to do better, to measure more, to share and exchange, and to improve.

It's not a quick process, but it's an important one. Each step of the way, we'll be encouraging more suppliers to join us on the road to sustainability.

From raising awareness of sustainable practices and constraints to support through transitions and mandatory criteria during calls for tenders, we're aiming to get 100% of our suppliers on board by 2030.

HOW ESG WORKS FOR OUR CLIENTS AND CONTRIBUTES GENERATED VALUE.

Nhooders need to incorporate ESG challenges into their day-to-day activities. Today, the ESG team is supporting this incorporation by developing their skills in order to achieve operational excellence in terms of positive impact.

Over time, the ESG business line is aiming to evolve from an internal department to a value-generating, economic commercial unit in its own right, enhance Nhood's service offering and making ESG a new bona fide division.

Up to 9 areas of expertise will be offered to clients:

- Strategic ESG support
- Co-construction
- Studies
- Training/awareness-raising
- ESG reporting
- Energy
- Biodiversity
- Carbon & climate
- Environmental certification

ESG becomes
a new business line for Nhood

ENHANCING
VALUE CREATION

A CLOSER
LOOK AT OUR
ROAD MAP

	2025–2026	2027–2028	2029–2030	
Being a major actor in ESG services	Creation of a ESG service brochure that's shared with clients, with regenerative development criteria.	ESG generates turnover outside of business lines.	ESG is a new business line.	PR1.1
	Implementation of a development plan within biosourced construction material networks.	Nhood is forging strategic partnerships with actors in the field of biosourced materials. Our development or transformation projects incorporate a life cycle analysis which allows us to measure the long-term impact of our actions.	Nhood is set to become an active figure in biosourced construction material networks, such as the wood network.	PR1.2
	Creation of an international ESG innovation and R&D department which will carry out, for each period, a prospective ESG study that will be shared with stakeholders, covering topics relating to our commitments.			PR1.3
Getting our suppliers involved	Creation of a supplier database with guidelines and recommendations regarding sustainable materials.	50% of markets use the database	100% of markets use the database	PR2.1
	Definition and implementation of responsible procurement guidelines for new contracts. Implementation of guidelines with our 10 biggest suppliers.	Implementing the guidelines for all contracts	100% top-tier suppliers adhere to the responsible procurement guidelines.	PR2.2
	Creation of good practice guides for the main procurement groups.	All markets use these guides.		PR2.3
	Implementation of a supplier evaluation platform (Fralux, Holding, Italy).	All markets using this supplier evaluation platform by 2030.		PR2.4
	Setting ESG criteria for the supplier selection process and prioritising local suppliers.	All major calls for tenders (> €15,000) incorporate ESG selection criteria.	ESG selection criteria included in 100% of calls for tenders.	PR2.5
	Standardisation of existing clauses in supplier contracts to incorporate ESG clauses that align with the responsible procurement guidelines.	All major contracts (> €15,000) incorporate ESG clauses.	100% of supplier contracts include ESG clauses.	PR2.6
	By 2026, all markets will be certified by Ecovadis*.	By 2028, 100% of markets will be certified as Ecovadis* Silver.	By 2030, Nhood will be certified each year as Ecovadis* Gold.	PR2.7
Redistributing a share of profits to support regenerative projects	Each market sets a specific budget to support charity associations.	Creation of the Nhood equity fund, which is a sponsorship initiative to support regeneration.	Donating 1% of the company's profits to projects supporting regeneration.	PR3.1
Implementing financial decision-making tools	Integration of the carbon impact calculation into decision-making tools for the company's strategic projects.	Integration of environmental and social data alongside financial information into our performance tracking, including standardised non-financial data.		PR4.1

The * refer to the glossary at the end of the document.

WE, THE
NHOODERS
OF TODAY,

we're boosting the value generated by all our activities to build
global and sustainable development.



PILLAR



GOVERNANCE

**REINFORCING ESG
EXCELLENCE IN GOVERNANCE**

UPHOLDING ETHICS AND COMPLIANCE

TRANSPARENT REPORTING

Our commitments align with the Sustainable Development Goals (SDG) set by the UN. Our PEOPLE pillar responds to the following 4 SDG*:



The * refer to the glossary at the end of the document.





DOING BUSINESS
TRANSPARENTLY

OUR KEY FIGURES TODAY

(end of 2023)

5 markets

partners of the
United Nations Compact*

60

international, external and internal
stakeholders took part in the
drafting of the ESG strategy

55%

of Nhooders trained
in the duty of vigilance

100%

of governance trained
on ESG challenges

100%

of governance trained
in CSRD*

100%

of markets with at least
one dedicated ESG liaison officer



DOING BUSINESS
TRANSPARENTLY

OUR KPIs
FOR
TOMORROW

	2025–2026	2027–2028	2029–2030
Reinforcing ESG excellence in governance	There is 1 Group ESG Committee At least 1 ESG liaison officer/market + 1 local stakeholders committee	Road map validated every 2 years	
ESG goals taking into account in the pay of all Nhooders	100% of directors have an ESG goal 100%	All Nhooders are encouraged to have an ESG goal in their individual road map. Systematic ESG criteria in profit-sharing bonuses relating to the global ESG road map.	
Training on ethics and compliance	100% of Nhooders trained 100%	Each new hire trained	
Staying compliant in all markets	Ensuring compliance with the CSRD* directive from 2025 onwards Aligning with regulations on the duty of vigilance (European and national frameworks)		
Joining the United Nations Global Compact*	100% of markets are adherents 100%	100% of markets generate local Global Compact reporting	
ESG reporting, GRI* standards	The group's report aligns with the GRI* standards		100% of markets produce aligned reports 100%
CDP* reporting	The group's report aligns with the CDP* standard		100% of markets produce a CDP* report 100%
Certifications	ISO 9001	-	-
Platform for tracking the progress of the ESG road map	Accessible to Nhooders	Accessible to clients	Accessible to all external shareholders

The * refer to the glossary at the end of the document.



DOING BUSINESS
TRANSPARENTLY

OUR MAJOR ACTIONS

COMPLIANCE: AN OPPORTUNITY TO STAND OUT AS A LEADER.



ESG compliance is a prerequisite, but it's essential to have a sound understanding of the organisation and implications that it requires. Firstly, the actions set out in the road map need to be put in place. Then, a team of employees, covering all markets, collects the data required to conduct audits and measure performance indicators.

An organisation chart for ESG responsibility, which has been put together in collaboration with the Human Resources Department, will play a key part in guaranteeing that this whole process is managed efficiently.

In order to become a leader, we need to be a pioneer, particular as the CSRD* directive (which we will be subject to in 2025 for the 2024 financial year) will enable companies' performances to be compared. This will give us an opportunity to demonstrate that we have taken this challenge and made it our purpose. The ESG certifications that we're aiming for help us to constantly do better, to improve, and they also allow us to show our stakeholders our levels of commitment and ESG maturity.

The * refer to the glossary at the end of the document.

A SHARED AND ACTIVE ESG CULTURE

You don't need to look hard to find evidence for the ESG values that run through Nhood. To create an integrated and engaging company culture, there are 3 key leverage points:

- Training which allows Nhooders to build the skills needed to incorporate ESG practices into their daily work.
- Awareness-raising which facilitates understanding the challenges that we face, so that each individual is more aware of their own impact.
- Incentives recognition of everyone's ESG efforts, motivating Nhooders to take an increasingly active role.

The ESG decision-making bodies are structured in such a way to ensure that theories can be translated into reality.

A Group ESG Committee is put together, an ESG ambassador is appointed for each market, who then brings stakeholders together to co-develop actions and decisions.

ESG needs to become everyone's business, firmly rooted in the company's practices, in order to create an environment where each decision and action reflects these values. This is the road we will take to become an exemplary leader.



DOING BUSINESS
TRANSPARENTLY

A CLOSER
LOOK AT OUR
ROAD MAP

	2025–2026	2027–2028	2029–2030	
Reinforcing ESG excellence in governance	Establishment of a Group ESG Committee. At least 1 ESG liaison officer for each market chairs a local stakeholders committee. Once a year, the ESG Committee reports to the Audit Committee with regard to the progress of the road map.	Alongside the Audit Committee, the ESG Committee validates the road map over 2 years.	Alongside the Audit Committee, the ESG Committee validates the road map over 2 years.	GO1.1
	100% of the Cospirit and Comar committee members have an ESG goal contributing to their variable pay.	All Nhooders are encouraged to have an ESG goal in their individual road map. Systematic ESG criteria in profit-sharing bonuses relating to the global ESG road map.		GO1.2
	Establishment of regenerative guidelines, signed by company directors, guaranteeing that living organisms will be taken into account during all decision-making. A summary of these guidelines will be signed by all Nhooders.			GO1.3
Guaranteeing ethics and compliance	100% of employees have completed training on the ethics code and compliance policy.	Each new hire trained	Each new hire trained	GO2.1
	Ensuring compliance with the CSRD directive from 2025 onwards. Aligning with regulations on the duty of vigilance (European and national frameworks).			GO2.2
Transparent reporting	By 2026, all markets will have signed the United Nations’ Global Compact.	100% of markets generate local Global Compact reporting.		GO3.1
	Implementation of group ESG reports that comply with GRI’ standards.	Implementation of GRI’ reports by 100% of markets.		GO3.2
	Implementation of CDP reports on a global scale.	Local CDP report for 100% of markets.		GO3.3
	Nhood is committed to the process to obtain ISO 9001 certification.	-	-	GO3.4
	Nhood implements a platform which allows Nhooders to track the progress of the ESG road map.	Nhood opens access to the platform for tracking the progress of the ESG road map for its clients.	Nhood opens access to the platform for tracking the progress of the ESG road map for all its stakeholders.	GO3.5

The * refer to the glossary at the end of the document.

WE, THE NHODLERS OF TODAY,

we know that good governance goes hand-in-hand with good ethics,
performances and transparency.

WORKING TODAY TO SHAPE TOMORROW



PILLAR

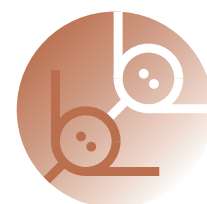


PEOPLE

- Ensuring skill development through training
- Looking after the health and well-being of Nhooders
- Promoting diversity, equal opportunities, and inclusivity
- Forging strong ties and communities with regions

- Being a major actor in ESG services
- Getting our suppliers involved
- Upholding ethics and compliance
- Implementing financial decision-making tools

PILLAR



PROFIT

DOING BUSINESS TRANSPARENTLY

PILLAR



PLANET

- Working together to decarbonise all our direct activities
- Making the switch to sustainable mobility
- Leading by example in the environmental management of our offices
- Protecting and promoting biodiversity

- Reinforcing ESG excellence
- Guaranteeing ethics and compliance
- Transparent reporting

PILLAR



GOVERNANCE

ACTING WITHIN THE PLANETARY BOUNDARIES

ENHANCING VALUE CREATION

NHOODERS IMPACT
GENERATION

THE COSPIRIT INCORPORATES ESG INTO EACH BUSINESS LINE



Marco Balducci
Global Head of People & Market



Christian Lema
Global Head of ESG



Thierry Leconte
Global Head of RFI

“The ESG strategy allows us to accelerate the synergy between financial and non-financial aspects, generating value both in a financial sense and in a social and environmental sense. The HR strategy and the ESG strategy power one another mutually, always making sure that Nhooders are always at the centre. They are the ones who will be generating this sustainable value day in and day out.”



Manuel Teba
Global Head of PAS

“The ESG strategy reinforces the concretisation of our vision for our regenerated site. Our landlord clients require solutions that meet the new expectations of end clients. The strategy’s high level of detail is a major asset for responding to this.”



Olivier Bucaille
Global Head of Development

“Regeneration is the underlying principle for each restoration project, incorporated from the design phase. Taking each project from the drawing board to reality requires each Nhooder to master the codes and the details right up to the very end of a project’s value chain. The ESG strategy guarantees this expertise.”



Filomena Conceçao
Global Head of Business Development

“The high degree of specificity of our strategy lies in rolling out the most comprehensive ESG service offer possible, drawing on the highest level of expertise as the command of ESG challenges is integrated into every role and into every market. A strong argument to win over new clients.”



Audrey Delavault
Global Head of Brand

“Our Nhooders Impact Generation strategy is composed of concrete actions that bolster the Nhood brand’s ambitions. Choosing to put Nhooders at the heart of it all is what makes it unique. Our shared belief in the regenerative contributes towards our ambition to becoming the Love Brand of real estate.”



Thibaut Le Masne
Global Head of Digital & Business Data

“We’re shaping AI and digital solutions that are centred around people and the planet. That’s our commitment and our trademark. Putting ESH at the heart of our solutions is self-evident for building a sustainable and responsible future.”

TRANSVERSAL ESG: WHAT IT CAN DO FOR YOU



THE ESG TEAM



HOLDING

Christian LEMA
Global Head of ESG
clema@nhood.com



Clément MERCIER
Head of ESG
cmercier@nhood.com



Florie HOVINE
ESG Manager
fhovine@nhood.com



Agnieszka GUTOWSKA
Head of Brand &
Communication Poland
ESG Communication
Referent
agutowska@nhood.com



Thibault FOSSEUX
Head of ESG Business and
Innovation
tfosseux@nhood.com



Arnaud FRIEDRICH
ESG Manager
afriedrich@nhood.com



SPAIN

Andrés BARRIO
ESG Manager
abarrio@nhood.com



IVORY COAST

Thomas SCELSE
ESG Officer
tscelci@nhood.com



PORTUGAL

Joao JESUS
ESG Manager
jjesus@nhood.com



Cristina SANTOS
ESG Officer
csantos@nhood.com



ROUMANIA

Carmen BADULESCU
ESG & Asset Director
cbadulescu@nhood.com



Tudor CHIRA
ESG Manager
tchira@nhood.com



Ramona GROZAVESCU
ESG Manager
rgrozavescu@nhood.com



POLAND

Piotr CHMIELEWSKI
ESG Manager
pchmielewski@nhood.com



FRANCE

Lucie COUSSEMENT
ESG Manager
lcoussement@nhood.com



Kenza DALIBEY
ESG Intern
kdalibey@nhood.com



Octave LEMAITRE
ESG Manager
olemaitre@nhood.com



Laurence SPIESS
ESG Officer
lspiess@nhood.com



Aurélie THUMERELLE
ESG Manager
athumerelle@nhood.com



UKRAINE

Ilona ANTONIUK
ESG Officer
iantoniuk@nhood.com



ITALY

Natalya GEROLDO
ESG Manager
ngeroldo@nhood.com



Sara CURCIO
ESG Officer
scurcio@nhood.com



RUSSIA

Alla LUKASHINA
HR & ESG Director
alukashina@nhood.com



Nikita RUD
ESG Manager
nrud@nhood.com



AGEC: AGEC Law

The AGEC Law or the French Anti-Waste for a Circular Economy law (Anti-Gaspillage pour une Économie Circulaire) was adopted in France in 2020 aiming to reduce waste and promote a circular economy. It sets out ambitious goals for reducing waste, reinforcing recycling measures, progressively eliminating single-use plastics, and encouraging the reuse of products. This law also requires companies to better inform consumers of products' environmental impacts, namely through mandatory information inclusions and displays. It's part of a global approach for a sustainable ecological transition.

BES

The "BES" score for well-being in the workplace assesses the quality of working life for employees, taking into account a range of factors such as physical working conditions (safety, comfort, ergonomics), psychological conditions (stress level, work-life balance, recognition), the social environment (relations with colleagues, company culture, inclusivity), and development opportunities (access to training, career progression). This score helps companies to identify areas for improvement in order to enhance the general well-being of their employees.

CARBON AUDIT (OR GHG* (GREENHOUSE GAS) EMISSION AUDIT)

A carbon footprint is a measurement of greenhouse gas emissions released into the atmosphere by a person, organisation, product or particular activity. A bigger carbon footprint means more carbon dioxide and methane emissions, and thus a greater contribution to the climate crisis.

To measure the carbon footprint of a person or organisation, you need to take into account both direct emissions resulting from the combustion of fossil fuels for energy production, heating, and land and air travel, and indirect emissions resulting from the production and disposal of any foods, goods and manufactured services that it consumes.

A carbon footprint can be reduced by switching to low-carbon energy sources, such as solar power or wind power, and by improving energy efficiency, reinforcing industrial regulations and policies, adapting purchasing and travel habits, and reducing food waste and meat consumption.

The carbon footprint is often categorised into three categories:

Scope 1: direct emissions from sources owned or controlled by the entity, such as emissions from vehicles belonging to the company or on-site fuel combustion.

Scope 2: indirect emissions from the consumption of electricity, heat or steam purchased and produced off-site but used by the entity.

Scope 3: indirect emissions from sources that are not owned or controlled by the entity but which are associated with its activities, such as emissions from professional travel, purchased goods and services, and product transport and distribution.

CDP: Carbon Disclosure Project

The Carbon Disclosure Project (CDP) is an international non-profit organisation which encourages companies and governments to disclose their environmental impact. Founded in 2000, it provides a platform for measuring and managing impacts on the climate, water and deforestation. The CDP helps stakeholders to make informed decisions regarding sustainability, but promoting transparency and environmental responsibility.

CEC: Convention des Entreprises pour le Climat

The Convention des Entreprises pour le Climat (CEC - Business Climate Convention) is a French initiative launched in 2020, mobilising companies to take on climate challenges by incorporating the notion of Operation Regeneration into their businesses. Inspired by the Convention Citoyenne pour le Climat (Citizen Climate Convention), it unites economic actors around the ecological transition. Companies take part in workshops organised to establish action plans to reduce their carbon footprint, promoting sustainable and regenerative practices, thus embodying a collective commitment to an economy that respects the environment and is able to restore ecosystems.

CSRD: Corporate Sustainability Reporting Directive

The Corporate Sustainability Reporting Directive was adopted in 2024 and introduces obligations for large companies regarding the negative impacts of their activities on human rights and environmental protection. It also defines the responsibilities attached to these obligations. The rules not only concern the activities of companies, but also those of their subsidiaries and their business partners, throughout their business chains.

ECOVADIS

Ecovadis is a global platform that assess the sustainability of companies, covering environmental, social and ethical

(ESG) aspects. Founded in 2007, it uses methods based on international standards in order to deliver reliable assessments. These assessments help companies to improve their sustainability practices and also offer heightened transparency for business partners. Ecovadis scores allow companies to track their progress, compare themselves with peers and competitors, and demonstrate a commitment to sustainability, promoting a more responsible supply chain.

EDGE: Certification Economic Dividends for Gender Equality

The Economic Dividends for Gender Equality (EDGE) certification is an international standard for assessing and promoting gender equality in the workplace. Created in 2011, it measures and improves companies' performances across five key fields: equal gender representation, pay equality, career and parental policies, leadership commitments to diversity, and inclusive cultures. Being awarded the EDGE certification evidences a company's commitment to creating and fostering a fair and inclusive working environment, attracting talents and enhancing organisational performance.

ESG: Environment, Social and Governance

This is a framework used to assess the sustainability and social impact of a company's activities and investments. The environmental factors are focused on the company's impact on the planet, whilst social factors assess their relations with people and communities, and the governance reviews their internal control and management structure.

GEEIS: Gender Equality European International Standard label

The Gender Equality European International Standard (GEEIS) label was created by Arborus in 2010 and recognises companies who are exemplary in terms of gender equality and diversity. It assesses policies and practices in terms of gender representation, pay equality, work-life balance, and inclusivity initiatives. Being awarded the GEEIS label demonstrates a company's commitment to creating and fostering a fair and inclusive working environment, thus reinforcing their appeal and international reputation.

GHG: Greenhouse gas

The six primary greenhouse gases that contribute to global warming are carbon dioxide (CO₂), methane (CH₄), nitrogen protoxide (N₂O), hydrofluorocarbons

(HFC), perfluorocarbons (PFC) and sulphur hexafluoride (SF₆). CO₂, generated by the burning of fossil fuels and deforestation, is the most common. Methane primarily comes from agriculture, waste and fossil fuel extraction. Nitrogen protoxide is released by farming fertilisers and burning biomass. HFCs are used in refrigeration and air condition, along with PFCs, which are produced during the manufacturing of aluminium and electronic devices, are highly potent synthetic gases. Lastly, SF₆, which is used to insulate electrical equipment, is one of the most powerful greenhouse gases. Together, these gases trap heat in the atmosphere, amplifying global warming.

GLOBAL IMPACT

For Nhood, global impact is the combination of prosperity with sustainability, covering economic performance with the most demanding standards in relation to sustainable development. It reflects a company's ability to achieve its strategic, financial and operating objectives whilst also generating added value for both society and the planet. Global impact is assessed not only through performance indicators such as profitability, development and client satisfaction, but also through extra-financial criteria that measure its long-term capacity, taking into account the planetary boundaries and social challenges.

GRI STANDARDS

The Global Reporting Initiative (GRI) standards are a set of guidelines used around the world to report on sustainability performances. They provide a framework that enables organisation to disclose their economic, environmental and social impacts in a transparent, standardised manner. The GRI standards cover a wide range of topics, namely including governance, human rights, labour practices, greenhouse gas emissions and product responsibility, helping organisations to measures, manage and communicate their sustainability efforts in an efficient way.

IPPC: Intergovernmental Panel on Climate Change

The IPCC, or the Intergovernmental Panel on Climate Change, is an international organisation that was founded back in 1988 by the World Meteorological Organization (WMO) and the United Nations Environment Programme (UNEP). Its role is to provide scientific assessment reports on climate change by compiling the most recent research on the topic. The IPCC doesn't conduct research directly, but rather summarises the knowledge and data available to provide governments and the public with information on the causes, impacts, and reduction strategies of

climate change. Its reports, which are recognised around the world, are key to international climate negotiations. In 2007, the IPPC received the Nobel Peace Prize for its contributions to raising awareness of climate change.

PLANETARY BOUNDARIES:

The concept of our planetary boundaries presents a set of 9 boundaries within which humankind can continue to develop and prosper for future generations:

- Biosphere integrity
- Climate change
- New entities
- Ozone depletion
- Atmospheric aerosol levels
- Ocean acidification
- Biogeochemical cycles
- Freshwater change
- Land system change

These 9 boundaries were initially proposed in 2009 by the former director of the Stockholm Resilience Centre, Johan Rockström, and a group of 28 international scientists. Since then, their framework has been revised on multiple occasions.

Crossing these boundaries increases the risk of triggering severe or irreversible environmental changes on a large scale. These radical changes will not necessarily deliver results overnight, but together, the boundaries mark out a critical threshold of increased risk for people and the ecosystems that we're part of. The boundaries are interdependent processes within the complex biophysical system of Planet Earth. This means that global awareness and focus on climate change is not enough on its own to improve sustainability. On the contrary, it is essential for science and in practice to understand how the boundaries interact, particularly for the climate and biodiversity loss.

REGENERATIVE ECONOMY

Regenerative economics are a sustainable economic model aiming to restore and revitalise natural ecosystems, going above and beyond simply reducing environmental impacts. Inspired by the principles of nature, it incorporates closed loops, uses renewable resources, and reduces waste. This model prioritises regenerative agriculture and the design of circular products to restore biodiversity, improve soil health, and capture carbon. The regenerative economy thus offers economic growth that aligns with natural ecosystems and human needs.

SBTi: Science Based Target Initiative

The Science Based Targets initiative (SBTi) is a climate action organisation which allows businesses and financial institutions from around the world to play their part in combatting the climate crisis by implementing emission targets based on science, designed to support climate science and the Paris Agreement.

It establishes standards, tools and guidelines which enable companies to set greenhouse gas (GHG) emission reduction goals that comply with what needs to be done in order to maintain global warming below catastrophic levels and to achieve the net zero goal by no later than 2050.

Their partners are the CDP, the United Nations Global Compact, the We Mean Business Coalition, the World Resources Institute (WRI) and the World Wildlife Fund (WWF).

SDG: Sustainable Development Goals

The United Nations' sustainable development goals are a set of 17 global goals that were adopted by all of the United Nations member states in 2015. They constitute a universal call to action to put an end to poverty, protect the planet and guarantee prosperity for all by 2030.

The goals apply to various social, economic and environmental challenges, namely poverty, inequality, climate change, education, health, and sustainable consumption and production.

THE CARBON MARKET

The carbon markets are exchange systems that create financial initiatives for activities that reduce or eliminate greenhouse gas emissions. In these systems, emissions are quantified in carbon credits which can be bought and sold. One negotiable carbon credit is equivalent to a tonne of carbon dioxide or to the equivalent quantity of another greenhouse gas reduced, confined or avoided.

Carbon credits can be purchased by countries, companies with sustainability goals, or individuals who want to offset their carbon footprint.

Carbon credits come from private entities or governments which develop programmes to reduce or eliminate emissions. These programmes are certified by a third party and registered as part of a carbon market standard.

In order for carbon markets to be successful, countries need to work together to ensure sound carbon compatibility, guaranteeing the transparency of transactions on the carbon market, implementing guarantees against human right violations and other

negative social impacts, and measures against eco-laundering and misrepresentation of carbon-neutral products and services.

UNITED NATIONS GLOBAL COMPACT (UNGC)

This is a voluntary initiative based on business leaders' commitments to implement the universal principles of sustainability and to take measures to support the United Nations' goals.

Its ambition is to accelerate and amplify the global collective impact of companies by respecting the 10 principles, and by achieving the sustainable development goals through responsible companies and ecosystems that support the change.

To achieve this, the United Nations Global Compact helps companies to:

- 1) Do business more responsibly by aligning their strategies and operations with the 10 principles regarding human rights, labour, the environment, and anti-corruption measures;
- 2) Taking strategic measures to make progress on broader societal goals, such as the United Nations' Sustainable Development Goals, highlighting collaboration and innovation.



WE, THE NHOODERS OF TODAY:

- ... making sure that Nhood aligns with Good and Nhooder with better.
- ... we're committing to doing the work today to create a sustainable future for future generations.
- ... taking action with a regenerative vision so that our planet can remain habitable and always just as blue.
- ... enhancing Value Creation for all our activities to build sustainable and global development.
- ... we know that good governance goes hand-in-hand with good ethics, performances and transparency.

We are the NHOODERS IMPACT GENERATION...

Our movement has hit the ground running, our leadership is committed and our responsibility is engaged, and our global impacts are decisive.

LET'S REGENERATE!