

LONGEVITY

PARTNERS

ANNUAL SUSTAINABILITY REPORT 2025

Reporting Period: January-December 2024



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Disclaimers

The background of the slide is a photograph of the interior of Antelope Canyon, showing smooth, undulating sand walls in shades of orange, red, and purple, illuminated by warm light from above. A dark teal diagonal shape is in the bottom-left corner.

1. Overview

1.1. CEO Statement

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1.1. CEO Statement



Dear Stakeholders,

I am proud to reaffirm Longevity Partners' unwavering commitment to sustainability and our continued support for the Ten Principles of the United Nations Global Compact.

At Longevity, sustainability isn't just a checkbox—it's at the heart of everything we do. We recognize our responsibility to drive positive change for the environment, society, and economy.

As a fast-growing SME, we empower business to accelerate their transition to a low-carbon economy, improve resilience, and drive meaningful environmental and social impact. By embedding sustainability into real estate and investment strategies, we are shaping a more responsible and future-proof built environment.

With growth comes responsibility. While guiding our Clients on their sustainability journeys, we also take active steps to:

- reduce our own environmental footprint;
- foster an inclusive and positive workplace culture, recognizing that our people are central to delivering impact;
- set clear goals and regularly assessing our progress; and
- strive to lead by example in an ever-changing global landscape that demands agile and responsible action.

Transparency and accountability are fundamental to our firm. It allows our partners to understand how we evolve as an organisation, and how we get better year on year. Through our annual Communication on Progress and Sustainability Report, we share our advancements in integrating the principles of sustainability into our corporate strategy, culture, and daily operations.

Looking ahead, we will keep investing in our talented workforce, and in technology to support our partners' low-carbon transition.

Yours sincerely,

1.2. Introduction

At Longevity Partners, our mission is to accelerate the transition to a low-carbon, climate-resilient future by empowering real estate actors with innovative, data-driven sustainability solutions. Our vision is a decarbonised built environment that actively contributes to thriving communities and ecosystems worldwide.

Sustainability lies at the heart of the real estate sector's transformation. Buildings are responsible for [nearly 34% of global energy-related carbon emissions](#)¹ and as urbanisation accelerates, the environmental and social footprint of our built environment continues to grow. As a consultancy dedicated to this sector, we recognise the urgency of integrating sustainable practices at every stage of the real estate lifecycle – from acquisition and design to operation and redevelopment.

This report provides a comprehensive overview of Longevity Partners' sustainability performance and strategic priorities during the reporting period January to December 2024. It outlines the actions we have taken to minimise our environmental footprint, foster inclusive workplace practices, and uphold responsible governance – while delivering impactful solutions for our clients across global real estate markets.

We hold ourselves to the same standards we advocate for our clients. This means embedding sustainability practices into our operations, setting measurable targets, transparently reporting progress, and continuously raising the bar. We aim to lead by example, driving positive change within the real estate sector and beyond.

In 2024, we also achieved a major milestone in our journey towards a sustainable future by securing strategic investment from Leon Capital and Nuveen. With this partnership, we'll continue pioneering transformative sustainability solutions, leveraging the expertise and extensive networks of Nuveen and Leon Capital. This investment not only strengthens our capabilities but also aligns with our shared commitment to combat the climate crisis to secure a safer, more resilient future for generations to come.

¹ UN Environment Programme



1.3. About Longevity Partners

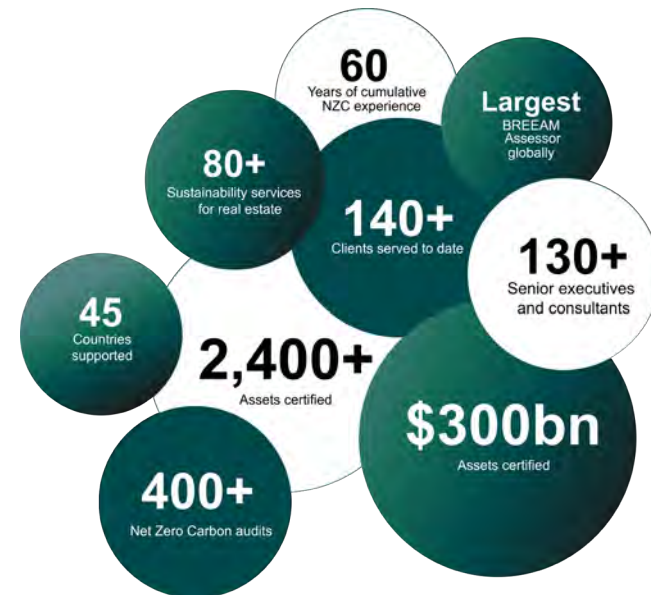
Who we are

Longevity Partners is a global, multidisciplinary sustainability consultancy for the real estate industry. Founded in 2015, we provide a range of services to support corporates and investors in their decarbonisation journey. We are at the nexus where real estate knowledge, decarbonisation expertise, design capabilities, engineering technical ability, and policy and regulation collide.

Our mission is to empower the built environment to lead the transition to a low-carbon, climate-resilient future through trusted expertise, innovative solutions, and measurable impact.

Our achievements

Since 2015, we have been at the forefront of global innovation for sustainability in the built environment. Our key achievements include:



Our team

Longevity Partners prides itself on its in-house team of expert sustainability consultants. Operating in more than 30 languages, our team has extensive experience in delivering ESG services globally for some of the world's leading financial institutions, retailers and property developers.

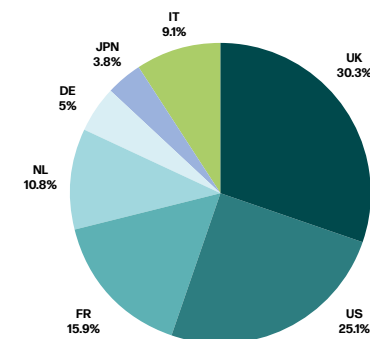
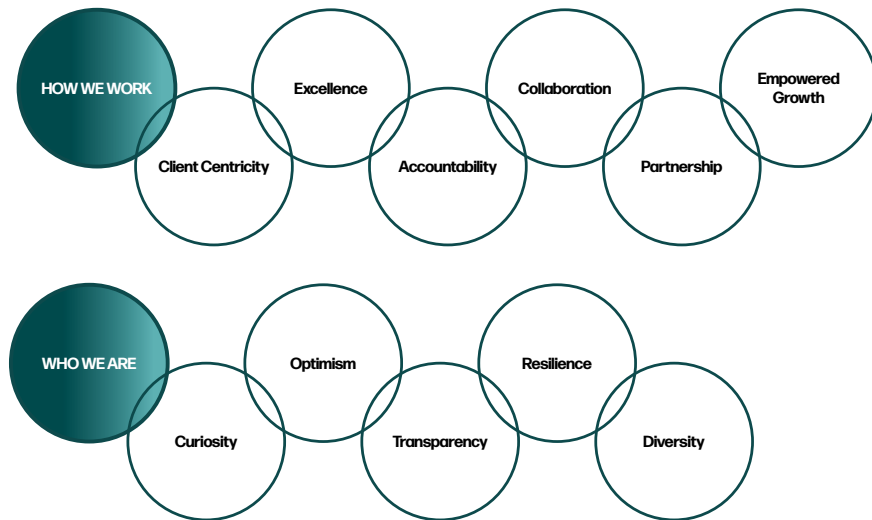


Figure 1: Employee distribution per office

1. Overview

Our Values

Longevity Partners prides itself on its in-house team of expert sustainability consultants. Operating in more than 30 languages, our team has extensive experience in delivering ESG services globally for some of the world's leading financial institutions, retailers and property developers.



Our Awards

In 2024, Longevity Partners received several prestigious awards, solidifying our position as a leader in sustainability and innovation.

James Fenna and Claire Yuanqing Zhang won the Best Use of AI prize at the ClimateImpact SAI Hackathon at The Royal Institution in London – recognizing our cutting edge approach to climate solutions.



For the third consecutive year, we secured a spot on the Financial Times' list of Europe's fastest-growing companies, ranking as the #1 fastest-growing ESG consultancy in Europe.

We were honoured with the Benelux Enterprise Award 2024 – EU Business News. This recognition celebrates our continued commitment to innovation and sustainability within the real estate sector, reaffirming our role as a leader in the Benelux region and beyond.



1.4. Sustainability Strategy

At Longevity Partners, sustainability is embedded at the heart of our business. Our strategy aligns with leading global frameworks and regulations, and we utilise the same rigorous approach we provide our clients. We see it as a responsibility—not a requirement—to drive positive environmental, social, and economic impact.

Our Approach:

- **Impact-Driven:** sustainability is embedded in everything we do – from our operations to services we deliver to our clients.
- **Strong Governance:** our in-house Global Sustainability Committee is responsible for implementing the Sustainability Strategy and is sponsored by our Executive Team, who report to the Board.
- **Best-Practices:** our Sustainability Strategy is built on regulatory review, materiality risk assessment, peer benchmarking and staff engagement.
- **Transparency:** we monitor our ESG performance and regularly report to our stakeholders.

Our 2025 Goals:

Following a strategic update in 2025, we are pursuing the following sustainability objectives in 2025:

Environmental Impact: take steps to reduce our environmental footprint, manage climate risks, and promote biodiversity.

People & Culture: cultivate an inclusive, supportive workplace through well-being initiatives and flexible work practices.

Governance & Accountability: uphold transparency and accountability through globally aligned ESG reporting, a strong focus on diversity, equity and inclusion and responsible supply chain management.

Impact: support the real estate sector with end-to-end sustainability solutions that drive the transition to a low-carbon economy.

These objectives have been broken down into specific targets for each pillar – see [Appendix 1](#) of this report for further details.

Through these commitments, Longevity Partners aims to lead by example - embedding sustainability across our operations, culture, and client solutions.





2. Governance

2.1. Corporate Governance

2.2. Risk Management

2.1. Corporate Governance

The Articles of Association of our parent company (Longevity Partners Limited) states that its purpose is to promote the success of the Company through its business and operations, to have a material positive impact on (a) society and (b) the environment. Longevity Partners has created the following governance model to ensure that ESG considerations are integrated into decision-making and operational processes.

The delegation of key roles and responsibilities within Longevity are as follows:

- **Board of Directors:** the Board is responsible for overseeing the implementation of this policy and ensuring it aligns with our strategic objectives, frameworks and regulations.
- **The Executive:** our executive team consists of our management and operational leaders.
- **Sustainability Committee:** this committee consists of a cross section of Longevity Partner's employees, and is sponsored by our General Counsel, as member of the Executive team. It develops and monitors sustainability initiatives and reports on progress to the Board via the Executive.



Figure 2: Sustainability Committee structure

2.2. Risk Management

In order to address material ESG risks and opportunities affecting Longevity and its stakeholders, Longevity has created a robust, systematic process for their evaluation, which ultimately aims to contribute to Longevity's ESG objectives. It is comprised of the following three steps:

a) Risk & Opportunities Identification: are embedded within Longevity's quarterly Executive Risk Committee meetings and its annual materiality assessment of different ESG topics pertinent to the business and its external stakeholders.

b) Risk & Opportunities Evaluation: material ESG risks are added to Longevity's Risk Register and monitored by our board. Risks are considered from both Financial and Impact Materiality perspectives, with a 'Likelihood' and 'Impact' rating assigned for each identified risk. The quantification of material risks and opportunities feeds into Longevity's Sustainability strategy.

Through the creation of a robust, systematic process for evaluating ESG risks and opportunities, the framework described below aims to contribute to Longevity's sustainability objectives in the following ways (note that the items in (brackets) are where information is stored and/or analysis takes place for each step):

ESG Risk Management Process

Contribution to Sustainability Goals



Figure 3: ESG Risk Management Process



3. Metrics & Targets

3.1. Environmental Impact

3.2. Employee Impact

3.3 Impact of our Services

This section outlines the quantitative measures and goals used to assess and manage climate-related risks and opportunities in alignment with our strategy and risk management processes. By disclosing key metrics, we aim to provide stakeholders with transparent insights into our performance and trajectory. This section also highlights how these metrics link to identified risks and opportunities, enabling our investors to evaluate our alignment with climate-related objectives.

3.1. Environmental Impact

Energy Consumption

All of Longevity Partners’ offices are rented, selected for their balanced approach towards sustainability and health and wellbeing.

Wherever possible, each office has endeavoured to consolidate all data related to our environmental performance. While the co-working spaces have limited visibility on the energy consumption of their zones, gaps in data have been estimated and analysed with assumptions clearly outlined in the ‘Methodology’ section below.

Our most energy-intensive office is in Austin (USA), where the high electricity consumption can be explained by the size of the office and the use of air-conditioning due to a warmer climate. Energy use intensity in our European

offices is relatively low (Munich, London) or moderate (Amsterdam, Paris). Our Tokyo office also has a very low energy intensity thanks to efficient space utilisation.

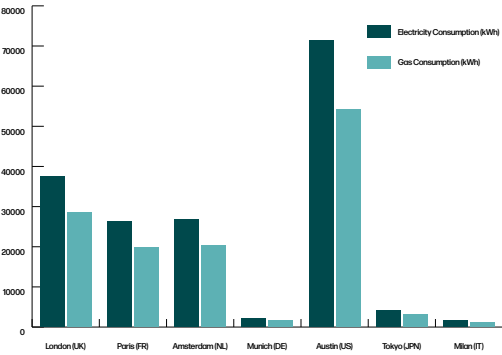


Figure 4: Energy consumption per office

Climate-related physical risk exposure

A physical exposure assessment of the workspaces and offices which Longevity Partners occupies was conducted. The analysis looked into hazards assessed by [Jupiter Intelligence's ClimateScore Global](#) (flood, wind, heat, hail, drought, wildfire, precipitation and cold), under the three SSP scenarios of SSP1-2.6, SSP2-4.5 and SSP5-8.5, from present day through to 2080.

Climate-related physical risk exposure

Climate-related hazards such as cold, precipitation, drought, hail, heat, wind, and flooding pose varying degrees of material risk across the seven assessed office locations. To build resilience, tailored adaptation measures have been proposed, including efficient HVAC systems, water conservation practices, enhanced emergency planning, and close coordination with building management. While physical asset control may be limited due to tenancy, proactive strategies such as safeguarding equipment, supporting employee wellbeing, and maintaining clear communication can significantly reduce risk exposure. Financial impacts vary by hazard and may include increased energy and maintenance costs (e.g., for heating

and cooling systems), equipment damage and repair costs (e.g., from flooding or hail), potential rental increases linked to water scarcity, and productivity losses due to indoor discomfort or extreme weather disruption.

Country	Office Location	No Material Hazards	Most Significant
Japan	Tokyo	6	Flood
USA	Austin	4	Hail
Italy	Milan	3	Precipitation
UK	London	2	Drought
France	Paris	1	Cold
Germany	Munich	1	Cold
Netherlands	Amsterdam	1	Cold



*At present (2025) from a list of 8 potential hazards (precipitation, wildfire, drought, wind, hail, heat, cold, flood).

3. Metrics & Targets

Waste management

Our offices actively reduce waste, conserve resources, and promote circular economy principles to lead by example and create a positive environmental impact. Each office adopts waste management strategies based on local policies.

GLOBAL

No Single-Use Plastic: Applied across all offices to reduce plastic waste. There are water dispensers in most of our offices to reduce bottled water use.

Sustainable Coffee Consumption: No aluminium coffee pods used.

Electronic Equipment Reuse: Upgraded devices are repurposed to reduce e-waste.

Paper consumption: the Group consumes a very small amount of paper. Measures have been put in place to limit the use of paper, such as digitalising payslips, contracts, communication s, etc. Most offices use common printers from co-working spaces (except Netherlands and USA)

UK

5 waste streams (cardboard, mixed recyclables, organic waste, batteries, general waste)

USA

3 waste streams (mixed recyclables, batteries, general waste)

Continental Europe

2-4 waste streams (general waste, mixed recyclables, organic waste, batteries)

Japan

5 waste streams (cardboard, paper, plastics, glass bottles, general waste)

Biodiversity

Longevity Partners encourages green offices (both literally through plants and in terms of the products we use) and biodiversity action across its regions of operation.



To celebrate Earth Day 2024, our teams across the Netherlands, the US, and Japan came together in a shared commitment to environmental stewardship.

Our US team, joined by our CEO, collaborated with Rowing Docks and the Trail Conservancy to clear trash along the shores and trails of Lady Bird Lake in Austin. See picture!

Meanwhile in Amsterdam, our Dutch office participated in a cleanup initiative at Vondelpark, focusing on removing plastic waste and microplastics to protect the park's ecosystem.

In Japan, our team contributed to a citywide cleanup in the Asakusa neighbourhood and Sumida Park.

These collective efforts reflect our ongoing dedication to sustainability and local community engagement.



Greenhouse Gas Emissions

Most of Longevity Partners' greenhouse gas (GHG) emissions are scope 3 emissions related to Purchased Goods & Services and scope 2 emissions related to electricity consumption. The most emitting category is Purchased goods & services, mostly linked to UK office, which is acting as headquarters for the Group.

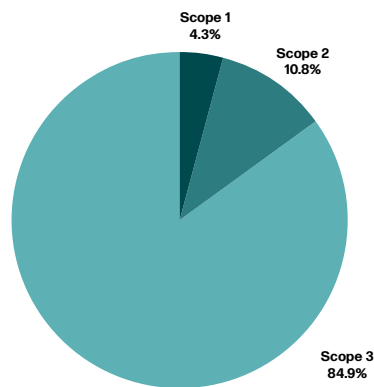


Figure 5: GHG emissions per scope (kgCO₂e)

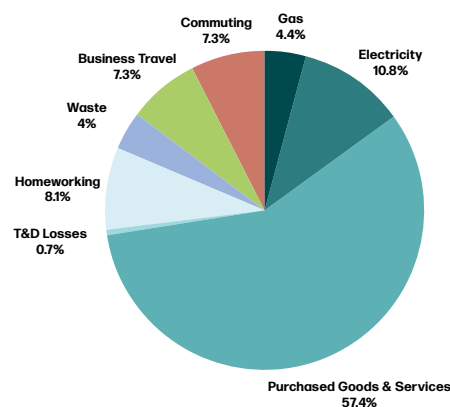


Figure 6: GHG emissions per category (kgCO₂e)

Most of our emissions are attributed to our UK office, contributing the highest share at 29.6%, followed by the US at 24.5% and France at 15.6%. This is because our UK office acts as the headquarters for the group and has the highest number of employees. Emissions per employee highest in Italy (due to higher spend on services as the office was in its first year of creation) and the US (due to high energy consumption and high-emitting commuting methods).

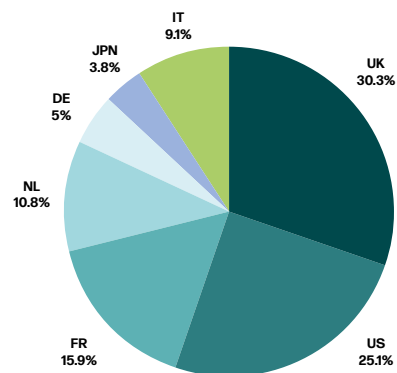


Figure 7: GHG emissions per office (kgCO₂e)

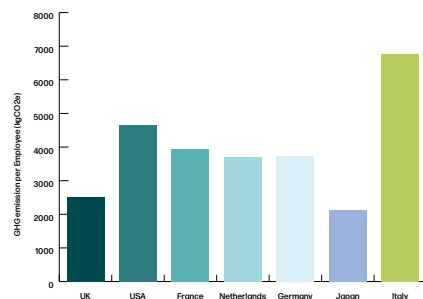


Figure 8: GHG emissions per employee (kgCO₂e)

EU Taxonomy

The EU Taxonomy regulation is a classification system that establishes a list of environmentally sustainable economic activities. In providing a common and clear definition of what sustainable means, it seeks to protect private investors from greenwashing, help companies become more climate-friendly and shift investments where they are needed most.

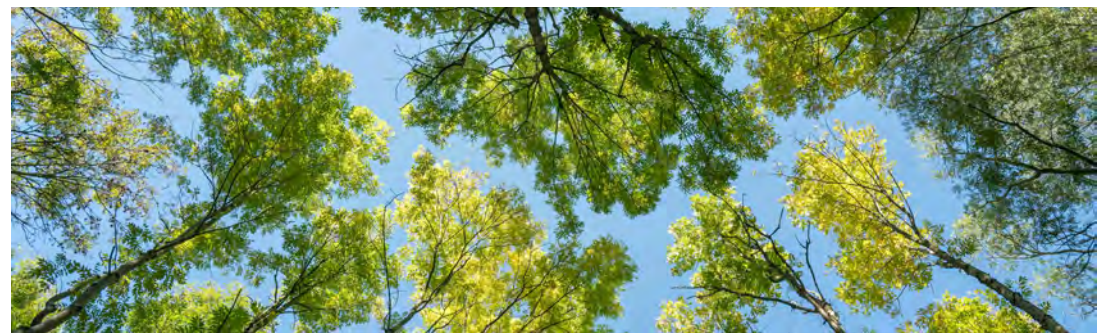
There are six environmental objectives covered by the EU Taxonomy:

1. climate change mitigation;
2. climate change adaptation;
3. sustainable use and protection of water and marine resources;
4. transition to a circular economy;
5. pollution prevention and control; and
6. protection and restoration of biodiversity and ecosystems.

Article 2 of the EU Taxonomy regulation states that to be considered sustainable and EU taxonomy-aligned, economic activities must respect four criteria:

- identify the eligibility of activities in one of the six environmental objectives;
- align with the relevant technical screening criteria, detailed in each activity among the six environmental objectives;
- do no significant harm (DNSH) to any other environmental objectives; and
- comply with minimum safeguards.

Any stakeholder (financial/non-financial) can use the EU Taxonomy regulation to classify economic activities as sustainable. EU Taxonomy reporting is a mandatory required for financial and non-financial undertakings that currently fall within the scope of the Corporate Sustainability Reporting Directive (CSRD), i.e. companies that meet two of the following three criteria of more than 250 employees, a turnover of more than €40 million, or total assets of €20 million.



3. Metrics & Targets

Alignment assessment

Longevity Partners does not currently fall in scope of the CSRD but has performed a voluntary high-level alignment assessment of the EU Taxonomy activities that are relevant to the services we provide¹. As a sustainability consultancy, Longevity Partners engages in the following activities with its clients:

Activity: Consultancy for physical climate risk management and adaptation

Substantial contribution to climate change adaptation	Aligned
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DNSH to climate change mitigation	Aligned
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Activity: Professional services related to energy performance of buildings

Substantial contribution to climate change adaptation	Aligned
---	---------

DNSH to climate change mitigation	Aligned
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Minimum Safeguards

The minimum social safeguard criteria of the EU Taxonomy work to ensure that economic activities considered to be “taxonomy aligned” are not exclusively involved in environmentally sustainable activities but also respect social standards in accordance with human rights and business ethics. They are assessed at the corporate level, acting as a preventative instrument to avoid an instance in which an activity might be considered “green”, while the firm engaging in this activity violates social standards.

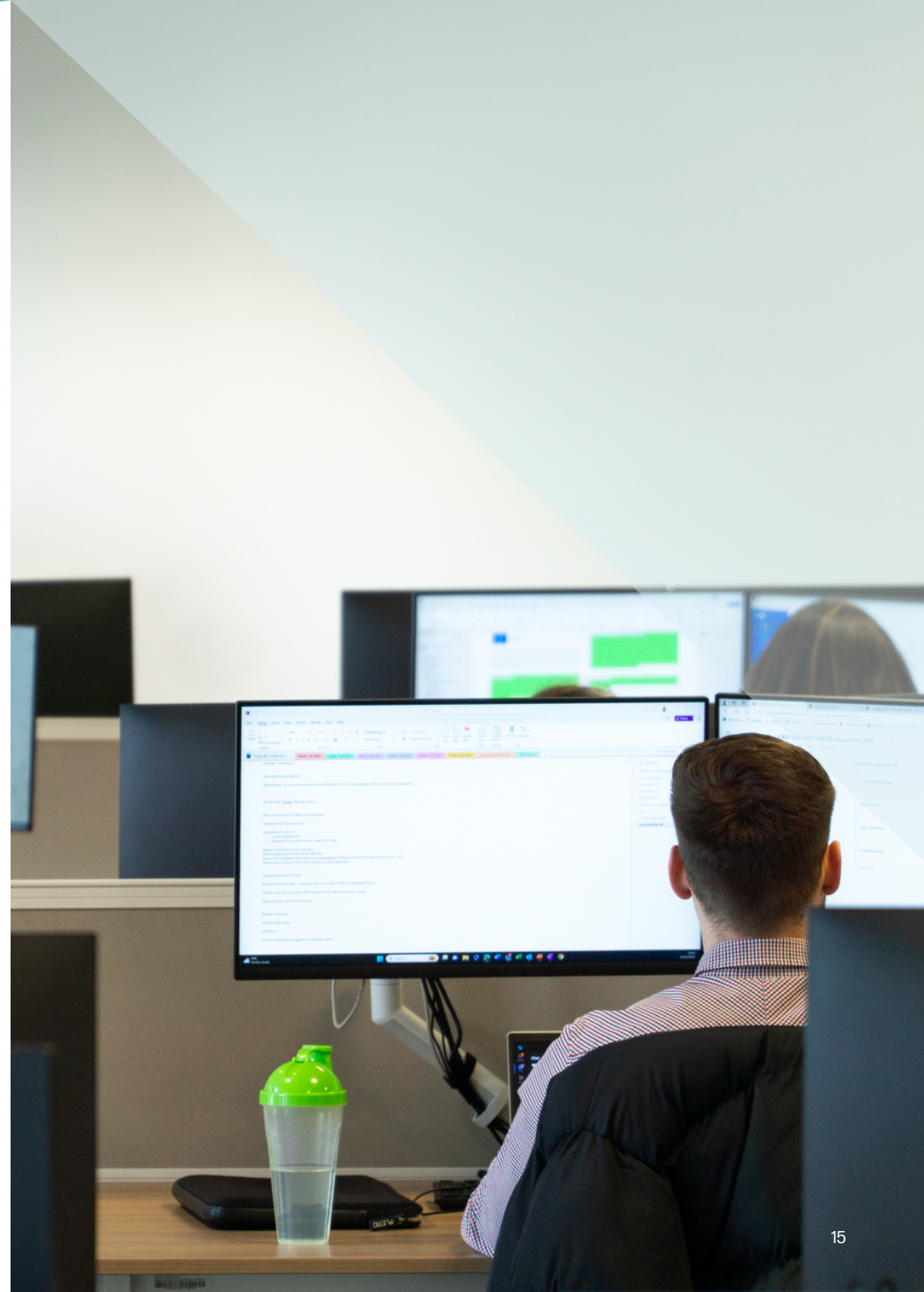
Minimum safeguards are currently limited to the impact that an activity has on the population and labour rights, assessed against four performance areas including human rights, corruption, taxation and fair competition. These criteria draw on the frameworks of international bodies and European regulations.

Longevity’s corporate policies are compliant with the Minimum Safeguards criteria as established by the EU Taxonomy regulation².

Further details on our EU Taxonomy Alignment Assessment can be found in [Appendix 5](#).

¹ See [Appendix 5](#)

² [Delegated regulation - 2021/2178 - EN - EUR-Lex](#)



3.2. Employee Impact

Attraction & Employee Retention

We are committed to fostering a positive workplace environment our employees are proud to be a part of. Longevity Partners' employees are encouraged to participate in social and environmental causes in an international environment, conducive to the Group's internal mobility.

Whilst recognising the benefits of in-person collaboration, Longevity Partners operates under a flexible working policy, enabling employees to work from home or the office depending on their circumstances and location. In addition to flexibility, employees are encouraged to discuss their career development with their managers monthly.

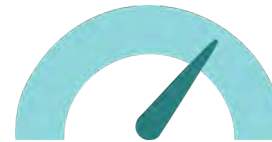


Figure 9: Net promoter score (as of June 2024)

According to an employee survey conducted in June 2024, 69.2% of employees are likely to recommend Longevity Partners to their friends and colleagues due to the culture.

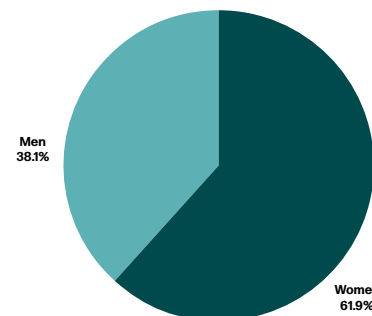


Figure 10: 2024 Promotions

Out of a total of 21 promotions awarded by the Group in 2024, 13 were awarded to women and 8 to men.

Diversity & Inclusion

Longevity Partners is dedicated to fostering a workplace culture that is diverse, equitable, and inclusive. We believe that every employee should feel valued, respected, and empowered to thrive. Our promotion and remuneration policies are designed to be fair and equitable, ensuring that opportunities are based on merit rather than the perceived value of qualifications. To further enrich our team and drive innovation, we seek talent from diverse backgrounds and nationalities, promoting multiculturalism and a truly global perspective within the organisation.

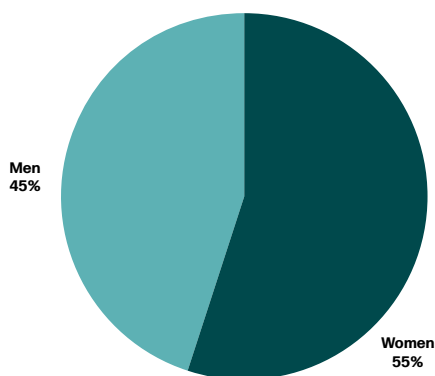


Figure 11: Gender split

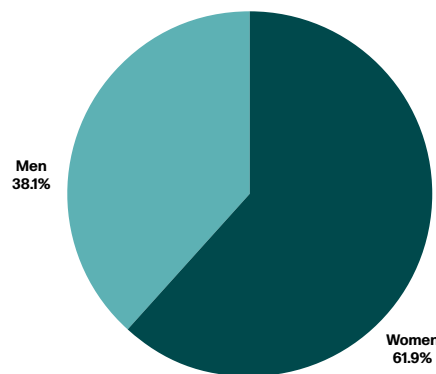


Figure 12: Gender split (top 10% remunerated)

55% of our employees are women and 45% are men. This suggests a relatively balanced gender distribution, with a slight majority of women. Although the balance tilts slightly in favour of men when looking at the 'top 10%' remunerated staff, the distribution remains relatively balanced (53.8% men and 46.2% women).

Training

Our employees undergo mandatory training in anti-corruption and cyber security, with access to LinkedIn Learning for additional skills like project management and sustainability.

Most of our offices (UK, Germany, France, US) organise dedicated knowledge-sharing sessions, ensuring continuous professional development across all regions.

Safety

Longevity Partners prioritises workplace health and safety by providing policy insurance with health benefits for all employees across regions. Employees have access to protective facilities to prevent incidents, and quarterly wellbeing talks cover topics like stress management and workplace mental health. Comprehensive Health and Safety Policies are included in Employee Handbooks, and we have developed Site Visit instructions to enhance employee safety when going on-site.

Wellbeing & Team Culture

At Longevity Partners, fostering team bonding and well-being is a key priority across our global offices. From monthly social events to sporting activities, each team embraces unique ways to connect

beyond the workplace – including:

- globally, employees have the right to a 'Wellness hour', a flexible working hour that allows employees to prioritise their mental and physical health whilst keeping on top of their work responsibilities. This enables employees to adjust their working hours by 1 hour, either forwards or backwards and use it to attend exercise classes or other sport related activities;
- SpoCo, organizing monthly sports challenges and wellness sessions like yoga;
- in the US, employees have access to an on-site gym. The HR team also conducts monthly one-on-one meetings with employees to check in on their well-being and provide support as needed;
- in the UK, we organise 'Longeviwalks' bringing the team together to enjoy some fresh air, discover their colleagues' neighbourhoods and connect with each other; and
- in Italy, quarterly team-building activities, including cultural outings and escape rooms, foster strong relationships, complemented by monthly one-on-one check-ins.

3. Metrics & Targets

Employees in the US, UK, Italy and France can also bring their pets to work, creating a more relaxed and welcoming environment. Here is Bella, the Bernese Mountain dog bringing a positive atmosphere to our Italian office.



In Japan, team meals and special gatherings mark key milestones, while a team reflection workshop and bowling event further strengthened collaboration in 2024.

Charity & Volunteering

On top of the two days of volunteering offered to employees globally, we took part in several charitable actions in 2024.

At our French office, we donated spare computers and other IT equipment to [La Collecte](#)—an organization partnered with Emmaüs to promote social reintegration by refurbishing and reselling the equipment at low cost to low-income families. In the US, we support local communities by participating in charity events like the [ATX Fridge Project](#), providing essential food supplies, and organizing donations of surplus office equipment and furniture to aid local initiatives.

To mark World Mental Health Day 2024, we launched the 'Tokyo to Texas' challenge, a 21-day global challenge encouraging our team to walk, run, hike, or cycle the distance between all of our offices. Participants joined via Strava, with progress updates shared along the way, and a small entry donation (matched by Longevity Partners). The winning office, Italy, chose to donate to [Airalz](#), an Alzheimer's research charity.



Over seven days, our colleagues Olivia O'Brien, Ed Wealend, and James Fenna cycled an impressive 1,500 km as part of the charity Cycle to MIPIM. Their efforts supported Club Peloton and its mission to improve the lives of young people and children. Together, the team proudly raised £2,966 for the cause.



Our London team competed in the 17th JLL's Property Triathlon at Dorney Lake, Windsor. A fantastic event bringing together everyone in the property sector and supporting WWF.

3.3. Impact of Our Services

At Longevity Partners, our work goes beyond compliance – it's about transformation. Every project we deliver is a step toward a more sustainable, resilient built environment. Whether we're helping clients navigate complex ESG disclosures, certifying assets to the highest standards, or driving the uptake of renewable energy and efficiency solutions, our mission remains the same: to enable a successful transition to a low-carbon economy that benefits both people and the planet.

Our impact spans all of our service lines, from strategy and data management to sustainable assets and renewable energy. The highlights below capture just a portion of the measurable results achieved across our 2024 portfolio.

Contribution to SDGs

The work we do across our service lines contributes directly to multiple Sustainable Development Goals (SDGs), reinforcing our role in advancing global sustainability targets.

Service Area	Mapped Sustainable Development Goal(s) ("SDG")
Decarbonisation & Net Zero Strategy	SDG 7 (Clean Energy), SDG 13 (Climate)
Green Building Certifications	SDG 9 (Industry), SDG 11 (Sustainable Cities), SDG 12 (Responsible Consumption)
Energy Audits & Roadmaps	SDG 7, SDG 12, SDG 13
Renewable Energy (Onsite & Procurement)	SDG 7, SDG 13
EV Charging & Infrastructure	SDG 9, SDG 11, SDG 13
Climate Risk & TCFD Disclosures	SDG 11, SDG 13
GRESB & ESG Reporting	SDG 16 (Institutions), SDG 17 (Partnerships)
Data Assurance & Management	SDG 12, SDG 16
Sustainability Due Diligence	SDG 8 (Decent Work), SDG 12
Biodiversity Strategy & Nature-Based Solutions	SDG 13, SDG 15 (Life on Land)
Social Impact & ROI Assessments	SDG 3 (Health), SDG 5 (Gender), SDG 10 (Reduced Inequality)
Sustainable Finance Advisory	SDG 9, SDG 17

Avoided Emissions (Scope 4)

Our work is actively reducing environmental footprints across global real estate portfolios. In 2024, through services delivered by our Sustainable Assets and Longevity Power teams, we helped clients avoid significant greenhouse gas emissions.

Case Study: JP Morgan Asset Management

In 2024, Longevity Partners collaborated with Malk Partners to conduct a detailed estimation of avoided greenhouse gas emissions resulting from our service delivery. One of the most illustrative client examples came from our long-standing engagement with JP Morgan Asset Management.

As part of the assessment, JP Morgan completed our avoided emissions survey, providing insights into the effectiveness and impact of our services. Their feedback highlighted Longevity's material contribution to decarbonisation:

- **Decarbonisation Additionality:** JP Morgan indicated that, without Longevity's services, it would have been unlikely for their portfolio to have achieved comparable decarbonisation progress.
- **Implementation Support:** They confirmed that recommendations provided by Longevity had been implemented with direct support from our team.
- **Impact Attribution:** JP Morgan assessed the contribution of Longevity's services to the reduction of direct and indirect GHG emissions as very high (71-100%).

Longevity provided a range of services across 92 properties in JP Morgan's real estate portfolio, including energy and environmental audits, implementation support, and strategic decarbonisation advisory. This case not only showcases the value of our tailored sustainability solutions but also serves as the foundational benchmark for extrapolating avoided emissions across similar client engagements.

This partnership exemplifies our mission to deliver measurable, high-impact outcomes that contribute to a low-carbon, climate-resilient built environment.

Developing Our Internal Avoided Emissions Reporting Framework

We are developing a framework designed to track and report Scope 4 emissions avoided through our services. The framework will draw from methodologies, survey insights, and client case studies and will enable us to assess the attributable impact of our work. Overtime, we aim to enhance our ability to communicate our impact to stakeholders, support clients with robust data for their own reporting, and ultimately raise the bar for sustainability impact measurement across the sector.

Certifications

As one of the world's largest BREEAM assessors, we certified over 15.2 million sqm of real estate through the BREEAM In-Use scheme in 2024. Our work included several landmark achievements:

- Liffey Valley Shopping Centre - we guided the asset managers to perform multiple implementations in the building to achieve an 'Outstanding', it is now the highest scoring asset in Ireland;
- Docks Brussels - we certified the highest scoring asset in Belgium; and
- CitizenM Menlo Park - we certified the highest scoring asset in the US¹.

These certifications represent more than just labels – they reflect meaningful improvements in asset performance, tenant well-being, and climate resilience.

GRESB & Data Management

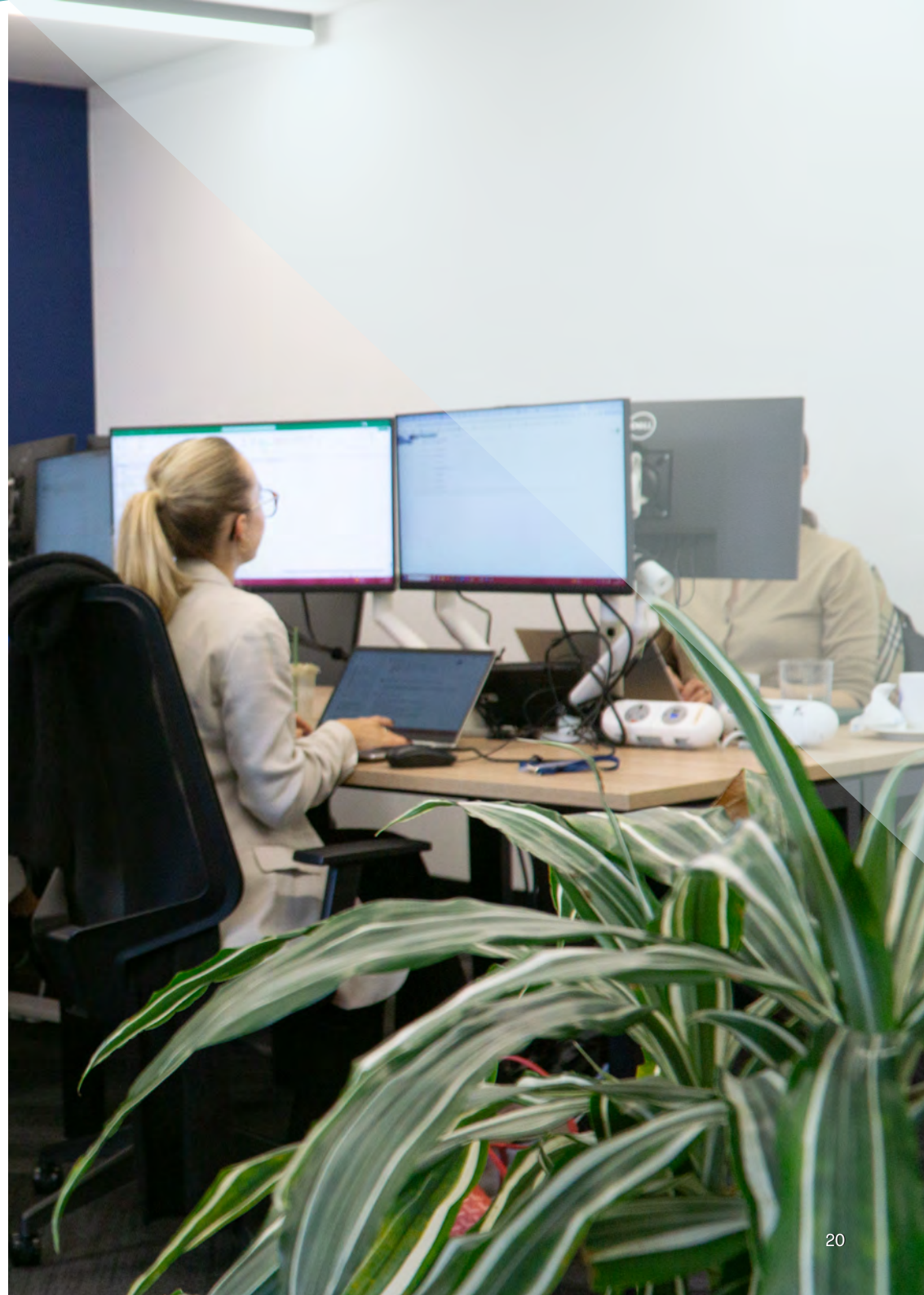
We supported over 60 GRESB submissions across real estate and infrastructure portfolios in APAC, Europe, and the US, representing \$62 billion in Gross Asset Value:

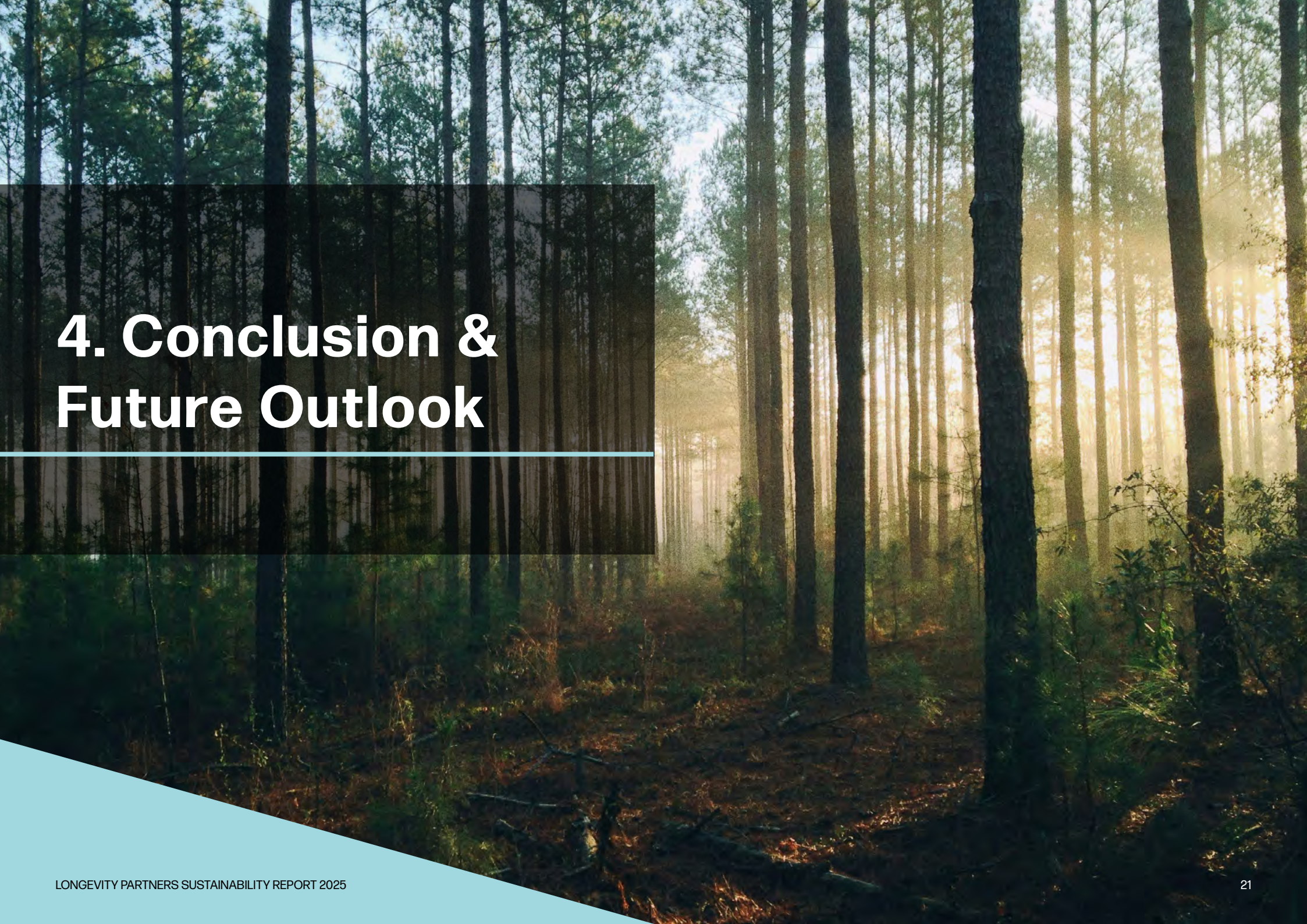
- Standing Investments: first-time submissions scored an average of 78.7, outperforming the global average by over 16 points;
- APAC and European clients surpassed regional benchmarks with average scores of 82.2 and 78, respectively; and
- Developments: our clients' development funds achieved an outstanding average of 92.3, exceeding the global benchmark by 7.4%².

These results reflect the strength of our partnerships and the depth of our expertise – but more importantly, they signal real progress toward a more sustainable global economy.

¹ Data derived from the Building Research Establishment (BRE))

² Data derived from tracking our GRESB submissions





4. Conclusion & Future Outlook

4. Conclusion & Future Outlook

2025 marks an important milestone in Longevity Partners history: our 10th anniversary. A decade ago, we set out with a mission to help real estate actors navigate a rapidly changing world – and today, that mission feels more urgent and relevant than ever.

The global context is complex. Progress made over the past decade may be delayed or in some instances, reversed. The sustainability transition must not only continue – it must accelerate. We remain committed to leading by example, demonstrating that environmental and social responsibility is not just compatible with growth – it's essential to long-term resilience and value creation.

The physical impacts of climate change are no longer hypothetical. The devastating floods across Europe and the destructive wildfires in California are stark reminders that the built environment is on the frontlines. Our clients are already feeling the effects, and as a trusted partner, we owe it to them to provide forward-thinking solutions that build climate resilience, ensure regulatory readiness, and unlock sustainable opportunities.

Looking ahead, we will continue to:

- Invest in innovation to meet the evolving needs of the real estate sector;
- Equip our clients with science-based tools, insights, and strategies to navigate climate risks and opportunities;
- Deepen our internal sustainability commitments, holding ourselves to the same high standards we set for our clients; and
- And most importantly, amplify our impact, through collaboration, advocacy, and action.

Celebrating 10 years is not just about looking back – it's about doubling down on our purpose. The road ahead is challenging, but together with our clients and partners, we are determined to shape a built environment that is resilient, inclusive, and truly sustainable.

A low-angle, upward-looking photograph of a dense forest canopy. Sunlight filters through the vibrant green leaves, creating a dappled light effect. The tree trunks are dark and branch out towards the top of the frame, where a clear blue sky is visible. The overall mood is fresh, natural, and optimistic.

5. Appendices

Appendix 1 - ESG Goals & Targets

Appendix 2 - Methodology

Appendix 3 - Glossary

Appendix 4 - TCFD

Appendix 5 - EU Taxonomy

Appendix 1 - ESG Goals & Targets

The following outlines our ESG objectives and specific targets across our core pillars:

Pillar	ESG Aspect	Target
ENVIRONMENTAL IMPACT We are committed to minimizing our environmental footprint, proactively managing climate risks, and promoting the enhancement of biodiversity.	Biodiversity	Engage in initiatives focused on enhancing biodiversity
	Climate mitigation	Monitor and report our GHG emissions (scope 1,2,3,4)
		Create and implement carbon offsetting policy
		Evaluate feasibility of setting a net-zero target
		Incentivise carbon emissions reduction
	Climate adaptation	Implement measures to mitigate our exposure to climate risks
	Energy	Monitor and report energy consumption
		Improve access to primary energy data for rented offices
		Incentivise energy consumption reduction
	Water	Incentivise water consumption reduction
	Resource and material management	Clearly labelled waste streams in offices
		No-single use plastic policy across offices
		Recycling / reuse of office and IT supplies
Minimise paper consumption		
PEOPLE & CULTURE We cultivate an inclusive, supportive workplace through well-being initiatives and flexible work practices.	Local community engagement & support	Develop a community engagement, including potential charitable organisation partnerships, volunteer days, donation matching, etc.
	Employee satisfaction	Conduct annual employee satisfaction survey
		Create and implement action plan based on employee satisfaction survey
		Integrate monthly social events in or around the office for team bonding
		Promote physical wellbeing through 'Wellness Hour'
		Establish and communicate set promotion and salary revision timelines
		Implement flexible working practices to increase productivity

Appendix 1 - ESG Goals & Targets

Pillar	ESG Aspect	Target
GOVERNANCE & ACCOUNTABILITY We uphold transparency and accountability through globally aligned ESG reporting, a strong focus on diversity, equity and inclusion and responsible supply chain management.	Equity, diversity and inclusion	Monitor and report diversity, equity and inclusion (DEI) data and report
		Promote DEI in all aspects of business (e.g. recruiting, workplace inclusion, etc.) in line with our DEI policy
		Annual training on DEI Policy
	Employee health & safety	Implement local Health & Safety policies (Employee Handbook)
	Business ethics	Annual training on Human Rights Policy
	Transparency and disclosure	Annual reporting on sustainability goals and impact - through: Annual Sustainability Report, UN Global Compact Communication on Progress and investor reporting
		Collect employee feedback and review annually the following strategic documents: sustainability targets and metrics & Code of Conduct
		Conduct B-Corp gap analysis and implement improvement initiatives towards certification
		Disclose alignment with EU Taxonomy criteria
	Responsible supply chain	Align annual sustainability reporting with TCFD recommendations
		Implement Supplier Code of Conduct & Due Diligence Process
	Security	Annual cyber security training for all employees
		Annual data privacy training for all employees
IMPACT OF OUR SERVICES We support the real estate sector with end-to-end, tech-enables sustainability solutions that drive the transition to a low-carbon economy.	Transparency and disclosure	Monitor and report: avoided emissions, waste reductions from services sold, water savings from services sold, energy savings from services sold, contribution to SDGs

Appendix 2 - Methodology

The following outlines our ESG objectives and specific targets across our core pillars:

Scope 1 & 2 Gas and Electricity	Energy	Due to the lack of primary data, gas and electricity consumption was estimated based on office floor areas, using typical energy consumption benchmarks for office spaces.
Scope 3 Category 1: Purchased Goods and Services	Spend on Services (kgCO2e)w	Based on spend figures per office, using financial data for the following categories: <ul style="list-style-type: none"> Professional services, accounting, bookkeeping, and auditing services; tax consultancy services Computer programming, consultancy, and related services Office administration, office support, and other business support services Advertising and market research services Insurance, reinsurance, and pension funding services (excluding compulsory social security)
Scope 3 Category 1: Purchased Goods and Services	Water Supply (kgCO2e)	Based on the assumption that a typical office worker uses 35 litres per working day, this figure was multiplied by the number of employees in each office and the number of working weeks per year. It was then adjusted according to the average number of days spent in the office per week, per location, as reported in the commuting survey. These figures, broken down by office location, were then multiplied by the water supply emission factor from DEFRA 2024.
Scope 3 Category 3: Fuel- and Energy-Related Activities	T&D Losses (kgCO2e)	Based on the electricity consumption multiplied by emissions factor from DEFRA 2024 per respective country.
Scope 3 Category 3: Fuel- and Energy-Related Activities	Homeworking (kgCO2e)	Based on the employee commuting survey, which helped determine the number of homeworking days for each office, the homeworking emission factor from DEFRA 2024 was then applied.
Scope 3 Category 5: Waste Generated in Operations	Waste (kgCO2e)	It was assumed that each office employee produces 2 kg of waste per day. This figure was multiplied by the average number of days spent in the office per week (based on commuting survey), the number of working weeks per year, and the number of employees. The resulting total was then multiplied by the commercial waste emission factor from DEFRA 2024.
Scope 3 Category 5: Waste Generated in Operations	Waste Water (kgCO2e)	It was assumed that 90% of the water supply calculated in the previous section is wastewater, with the remaining 10% considered drinking water. The wastewater treatment emission factor from DEFRA 2024 was then applied.
Scope 3 Category 6: Business Travel	Business Travel (kgCO2e)	The French office uses TravelPerk software to manage business travel, which automatically calculates emissions. These figures were used directly for reporting. For all other offices, expense reports were reviewed to determine the total annual spend on business travel per office. Due to the absence of more detailed data, the spend was estimated by transport mode. This provided an approximate annual spend per mode of transport, which was then divided by estimated cost per kilometre for each transport type. Using these estimated distances, DEFRA emission factors were applied to calculate the associated emissions.
Scope 3 Category 7: Employee Commuting	Employee Commuting (kgCO2e)	A commuting survey was conducted among employees at the end of 2024 to gather information on commuting patterns. All employees were asked to specify their office location, the number of days per week they commute to the office, the mode(s) of transport used, and the distance travelled. Based on the responses, the average emissions per employee by office location were calculated and used to estimate emissions for those employees who did not participate in the survey. DEFRA emission factors were used to calculate emissions from the various modes of transport reported.

Limitations

Going forward Longevity Partners is committed to conducting annual carbon footprint studies while establishing progressive reduction goals and measures over time. The table below summarises the current study's limitations and proposes potential enhancements to the existing process.

Category	Limitations	Recommendations
Energy	Office consumption was calculated based on benchmarks, due to the lack of primary data for office energy consumption in 2024.	To gather primary data on offices energy consumption.
Business Travel	No primary data was available in 2024, resulting in estimated emissions that were six times lower than in the previous year's study, where partial primary data had been used. This year's methodology relied on estimations based on expense reports rather than a business travel tracker to monitor business travel emissions.	To track emissions from business travel.

Appendix 3 - Glossary

BREEAM-In-Use	BREEAM In-Use is a globally recognised assessment method used to evaluate the environmental performance of existing buildings throughout their operational life. Developed by the Building Research Establishment (BRE), the framework enables property owners, managers, and investors to measure and improve sustainability across three key categories: building management, asset performance, and occupant well-being. Certification through BREEAM In-Use helps demonstrate responsible asset stewardship, increase asset value, and align with ESG and green finance requirements.
Decarbonisation (and plan)	The process by which companies transition to a low- or zero-carbon emitting business. This occurs by designing a strategy for reducing carbon emissions, with a baseline, interim (usually) and end target date for decarbonisation to be achieved by. A meaningful plan will show key projects or events over time that affect the forecasted emissions reductions.
ESG (environmental, social and governance)	ESG refers to a broad framework used to evaluate a company's performance beyond financial (and often shorter-term) metrics, measuring direct and indirect inputs and outputs. Environment: this aspect of ESG relates to the impact of a company on the environment, including with regards to issues such as carbon emissions, resource use & efficiency, and waste management. Social: this pillar refers to a company's relationships with its key stakeholders, such as employees, customers, and communities where it operates. It includes topics such as human rights and diversity, equity and inclusion (DEI). Governance: this aspect refers to internal systems, processes and controls a company has in place to operate. It includes topics such as business ethics, shareholder rights, and cybersecurity.
EU Taxonomy Regulation	The EU Taxonomy Regulation is a classification system established by the European Union that defines which economic activities can be considered "environmentally sustainable." It aims to guide investment toward activities that support the EU's climate and environmental goals, such as climate change mitigation, adaptation, and biodiversity protection. The regulation sets out detailed technical criteria for assessing sustainability, along with safeguards to ensure social and governance standards are met. Companies and financial institutions use the EU Taxonomy to assess and report how their operations align with these criteria, promoting transparency and reducing greenwashing.
EU Taxonomy -Minimum Safeguards	Requirement put in place in the EU Taxonomy Regulation which prevents activities and investments from being regarded as 'sustainable' if they involve breaches of key social principles and human and labour rights, or do not align with minimum standards for responsible business conduct. Companies must ensure their economic activities align with the OECD Guidelines for Multinational Enterprises, UN Guiding Principles on Business and Human Rights, ILO Fundamental Principles and Rights at Work and the International Bill of Human Rights (all defined later in this glossary).
Greenhouse gas (GHG) protocol	An internationally recognised standard which sets out methodologies for organisations to collect, calculate and report their Greenhouse Gas emissions. Greenhouse gas emissions are assigned to three categories: Scope 1, 2 and 3 emissions - these are defined as per a company's operational boundaries in the 'Sustainability Objectives' section of the document.
Global Real Estate Sustainability Benchmark (GRESB)	Formally known as the Global Real Estate Sustainability Benchmark (GRESB), this is an international sustainability benchmarking standard which encourages monitoring and reporting of all ESG factors by investment funds and at a more granular level, for portfolio assets. Infrastructure funds and assets report annually on their ESG performance from a Management and Performance perspective.
Taskforce for Climate-related Financial Disclosures (TCFD)	Created with the purpose of improving and increasing reporting of climate-related financial information, the TCFD framework sets out a structure for organisations to disclose climate-related risks and opportunities. Companies looking to align should disclose their climate-related governance, strategy, risk management, metrics and targets or make this information available to investors.
United Nations (UN) Global Compact (UNGC)	A global corporate sustainability initiative which calls on companies (among other entities) to align their operations and strategies with the framework's 10 environmental, human rights, labour and anti-corruption principles. Companies can either solely align with the outlined universal sustainability principles, following through with associated actions and reporting, or can go a step further in their commitment by becoming official members.
UN Guiding Principles on Business and Human Rights	The Guiding Principles seek to provide an authoritative global standard for preventing and addressing the risk of adverse human rights impacts linked to business activities. Enterprises should seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services through their business relationships.
UN Sustainable Development Goals (UN SDGs)	The UN SDGs are a call to action for organisations to protect the planet, end poverty and improves the lives and prospects of everyone. There are 17 goals which were adopted by all UN Member States in 2015, and the adopters have a target to achieve the goals by 2030. To align, companies must map relevant SDGs against their own sustainability or ESG strategy.

Appendix 4 - TCFD

Category	Question	Disclosure	Compliance	Reference
Governance	Describe the board's oversight of climate-related risks and opportunities.	The Board of Directors is responsible for overseeing the implementation of sustainability policies and ensuring alignment with strategic objectives, frameworks, and regulations, including climate-related risks and opportunities.	✓	Section 2.1 Governance
	Describe management's role in assessing and managing climate-related risks and opportunities.	The Sustainability Committee, sponsored by the General Counsel (a member of the Executive), drives the implementation of Longevity's sustainability strategy. It reports to the Board via the Executive and ensures management-level engagement.	✓	Section 2.1 Governance
Strategy	Describe the climate-related risks and opportunities the organisation has identified over the short, medium and long term.	Longevity Partners has identified physical climate-related risks for all its offices under multiple time horizons and climate scenarios. From this, opportunities have also been identified. Longevity is in the process of identifying transition climate-related risks and opportunities.	◐	Section 3.1.2
	Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning.	Operational financial impacts of climate-related risks faced by each office are considered within Longevity. Climate-related risks also directly influence Longevity's strategy by informing its service offerings; for example, climate resilience and risk consulting, GHG reporting, and energy audits. Longevity is in the process of identifying transition climate-related risks and opportunities.	◐	Section 3.1.2
	Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Although Longevity Partners conducts physical climate-related risk assessments using multiple SSP scenarios, including a 2°C pathway, the report does not fully evaluate how its overall strategy would perform or adapt under these scenarios.	◐	Section 3.1.2
Risk Management	Describe the organisation's processes for identifying and assessing climate-related risks.	Physical climate-related risks at Longevity's offices have been identified using Jupiter Intelligence's ClimateScore Global. These are analysed through quarterly Executive Risk Committee meetings and a systematic evaluation is added to the Risk Register, considering both operational financial and impact materiality. Policy changes are the only transition climate-related risk identified and assessed to date by Longevity. This was done as part of the the legislation review conducted during the 2023 Sustainability Strategy development. The impact of other transition climate-related risks, such as technology shifts and market preferences are yet to be assessed.	◐	Section 2.2
	Describe the organisation's processes for managing climate-related risks.	Material ESG risks are managed via the Sustainability Committee, which develops mitigation actions and tracks progress on relevant indicators.	✓	Section 2.2
	Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organisation's overall risk management.	Risk identification and management are integrated into overall governance through materiality assessments, Executive reviews, and incorporation into the Risk Register reviewed by the Board.	✓	Section 2.2
Metrics and Targets	Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	Metrics are provided for gas and electricity for 2024. Change over time cannot be assessed as this is the first year Longevity measured its consumption. Alignment of metrics against regulatory requirements is still underway.	◐	Section 3.11-3.1.5
	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions and the related risks.	GHG emissions (Scope 1, 2, 3) are disclosed, with the largest share from Scope 3 (Purchased Goods & Services). Scope 2 emissions (electricity) are also a significant contributor, especially in Austin and London offices.	✓	Section 3.1.5
	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	Targets include reducing Scope 1 and 2 emissions year-on-year, improving internal energy efficiency by 20% over five years, and tracking emissions reductions in client projects (retrofits, renewables, sustainable materials).	✓	Section 3.3

Appendix 5 - EU Taxonomy

Alignment assessment

Activity: Consultancy for physical climate risk management and adaptation		
Substantial contribution to climate change adaptation		
Requirements	Status	Comments
The activity removes information, technological or capacity barriers to adaptation.	Aligned	Through our climate risk services, Longevity Partners seeks to equip real estate investors with the right tools to analyse and address the climate risks they are exposed to.
<p>The activity uses a methodology and data that:</p> <p>a. are based on best practice and available guidance and take into account the state-of-the-art science for vulnerability, and risk analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports⁽⁷⁰¹⁾, scientific peer-reviewed publications, open source⁽⁷⁰²⁾ or paying models;</p> <p>b. are consistent with standards and guidelines on climate adaptation and risk management and disaster risk reduction, including for example EN ISO 14090:2019⁽⁷⁰³⁾ for the understanding of climate impacts and uncertainties and their use in decision-making, as well as ISO 14091:2021⁽⁷⁰⁴⁾ on climate vulnerability, impacts and risk assessment, the Technical Guidance on Comprehensive Risk Assessment and Planning in the Context of Climate Change⁽⁷⁰⁵⁾, and the Sendai Framework for Disaster Risk Reduction⁽⁷⁰⁶⁾.</p>	Aligned	The methodology and data we used to conduct climate risk assessments (Jupiter Intelligence's ClimateScore Global) are aligned with requirements (a) and (b).
<p>The climate risk management strategies, plans, and measures that are developed:</p> <p>a. do not adversely affect the adaptation efforts or the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;</p> <p>b. favour nature-based solutions⁽⁷⁰⁷⁾ or rely on blue or green infrastructure⁽⁷⁰⁸⁾ to the extent possible;</p> <p>c. are consistent with local, sectoral, regional or national adaptation strategies and plans;</p> <p>d. are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met.</p>	Aligned	The climate risk management strategies, plans, and measures that we develop are aligned with requirements (a) to (d).
DNSH to climate change mitigation		
The activity is not undertaken on fossil fuel extraction, storage, transport or manufacture facilities.	Aligned	Our climate risk assessments are not undertaken on fossil fuel extraction, storage, transport or manufacture facilities.
CONCLUSION: Longevity Partners' climate risk services are EU-Taxonomy aligned		

Activity: Professional services related to energy performance of buildings		
Requirements	Status	Comments
Substantial contribution to climate change mitigation		
<p>The activity consists in one of the following:</p> <p>a. technical consultations (energy consultations, energy simulations, project management, production of energy performance contracts, dedicated trainings) linked to the improvement of energy performance of buildings;</p> <p>b. accredited energy audits and building performance assessments;</p> <p>c. energy management services;</p> <p>d. energy performance contracts;</p> <p>e. energy services provided by energy service companies (ESCOs).</p>	Aligned	Longevity Partners provides technical consultations linked to the improvement of energy performance of buildings (a).
DNSH to climate change adaptation		
The physical climate risks that are material to the activity have been identified from those listed in the table in Section II of this Appendix by performing a robust climate risk and vulnerability assessment	Aligned	There are no physical climate risks relevant to the performance of this activity.
CONCLUSION: Longevity Partners' energy performance services are EU-Taxonomy aligned		

Minimum Safeguards

Longevity Partners have adopted the assessment approach recommended by the EU's Platform on Sustainable Finance in their report, 'Final Report on Minimum Safeguards' published in October 2022. In the report, the Platform outline four key themes within the international guidance which firms should check alignment against: human rights; corruption and bribery; taxation; and fair competition.

The Platform recommends a two-stage approach that Longevity Partners have adopted in order to assess compliance.

- Criteria 1: Process Test
This is a positive assessment which requires certain due diligence processes to be in place. It requires both the existence of a robust due diligence process, and a qualitative assessment that it is adequate and effective.
- Criteria 2: Outcome Test
This is a negative assessment which requires certain impacts or events not to have occurred. For this test firms are found non-compliant if liability has been established by a court regarding breaches to do with human rights, corruption, taxation or fair competition, and that there has been a refusal to engage in certain stakeholder dialogue mechanisms.

Both tests should be conducted for each of the four themes. If one of the two criteria applies to an undertaking, it should be considered not compliant with minimum safeguards. An undertaking that fails to meet one or more of the criteria should not be considered compliant or in compliance with minimum safeguards, and therefore the activity cannot be considered Taxonomy-aligned. The status of non-compliance should be upheld until the company has proven that its processes have been improved such that a repetition of breaches is unlikely.

²The provision or the contracting of consultancy activities enabling businesses or organisations to manage physical climate risks.

The economic activity is carried out with at least one of the following objectives:

- a. the provision of or support with conducting assessments of climate impacts, vulnerability or risks; and
- b. the development, implementation, monitoring, or evaluation of strategies, plans, or measures for the management of physical climate risks.

Minimum Safeguard: Human Rights			
Definition	The company should have an adequate human rights due diligence process which is aligned with the recommendations from the CSRD and CSDDD (if the firm is in scope). Where firms are out of scope of CSDDD, and where firms are out of scope of that regulation, the due diligence process must be aligned with the six steps proposed by the UN Guiding Principles (UNGPs) and the OECD Guidelines for Multinational Enterprises (MNEs). A firm will also not comply with the MS for this topic if they have been finally convicted in court of labour law or human rights abuses.		
Test	Non-compliance criteria	MS Alignment Check	Alignment
Process Test	The company has not established adequate human rights due diligence processes, as outlined in the UNGPs and the OECD Guidelines for MNE	Longevity Partners has established adequate human rights due diligence processes in line with international guidance such as the OECD MNE & UNEP Guidelines, and the UNGP Core Indicators of the World Benchmark Alliance.	Aligned
Outcome Test	<p>There are clear indications that the company does not adequately implement HRDD resulting in human rights abuses. The suggestion is that:</p> <p>a) The company has finally been held liable or found to be in breach of labour law or human rights in certain types of court cases on labour law or on human rights.</p> <p>b) The following two indicators signal that the company does not engage with stakeholders, although this is an integral part of the UNGPs:</p> <ul style="list-style-type: none"> An ORCED National Contact Point (NCP) has accepted a case, however the company refuses to engage with the party which has initiated it, or the company has been found non-compliant with the OECD guidelines by an NCP. The Business and Human Rights Resource Centre (BHRRC) has taken up an allegation against the company, and the company has not answered it within 3 months. The BHRRC manages a public data base containing data on 20 000 companies. Not answering an allegation would constitute non-compliance only if these letters are less than 2 years old 	Longevity Partners has established adequate human rights due diligence processes in line with the international guidance such as the OECD MNE & UNEP Guidelines, and the UNGP Core Indicators of the World Benchmark Alliance.	Aligned

Minimum Safeguard: Bribery and Corruption			
Definition	The company should have adequate anti-corruption processes in place. Firms can take the OECD MNE Guidelines and European Sustainability Reporting Standards (ESRS) as guidance as to what an effective and robust MS-aligned process looks like. A firm will also not comply if they, or their senior management, have been finally convicted in court on corruption. Guidance is also available as to a more exact definition of non-compliance according to the OECD MNE and ESRS.		
Test	Non-compliance criteria	MS Alignment Check	Alignment
Process Test	The company has not developed and adopted adequate internal controls, ethics and compliance programmes, or measures for preventing and detecting bribery.	Longevity Partners has developed and adopted adequate internal controls, ethics and compliance programmes, or measures for preventing and detecting bribery in line with the OECD MNE Guidelines and the European Sustainability Reporting Standards General Provisions.	Aligned
Outcome Test	The undertaking or senior management, including the senior management of its subsidiaries, has been finally convicted on corruption or bribery.	Longevity Partners or its senior management (including the senior management of its subsidiaries) has not been finally convicted on corruption or bribery.	Aligned

Minimum Safeguard: Taxation			
Definition	The company should have adequate tax risk management strategies and processes in place. The Outcomes test (criteria 2) is related to whether a company or its subsidiary has been found in violation of tax laws. The compliance guidance here is taken from the OECD MNE and ESRS.		
Test	Non-compliance criteria	MS Alignment Check	Alignment
Process Test	The company does not treat tax governance and compliance as important elements of oversight, and there exists no adequate tax risk management strategies and processes as outlined in OECD MNE Guidelines covering tax.	Longevity Partners treats tax governance and compliance as important elements of oversight and are there adequate tax risk management strategies and processes as outlined in the OECD MNE Guidelines covering tax.	Aligned
Outcome Test	The company has been found guilty of violating tax laws.	Longevity Partners has not been found guilty of violating tax laws.	Aligned

Minimum Safeguard: Fair Competition			
Definition	The company should promote employee awareness of the importance of compliance with all applicable competition laws and regulations. The Outcomes test (criteria 2) is related to whether the company has been found in violation of competition laws.		
Test	Non-compliance criteria	MS Alignment Check	Alignment
Process Test	The company does not promote employee awareness of the importance of compliance with all applicable competition laws and regulations and does not train senior management in relation to competition issues.	Longevity Partners promotes employee awareness of the importance of compliance with all applicable competition laws and regulations, and trains senior management in relation to competition issues.	Aligned
Outcome Test	The company or its senior management, including the senior management of its subsidiaries, has been finally convicted on violating competition laws.	Longevity Partners and its senior management (including the senior management of its subsidiaries) has not been finally convicted of violating competition laws.	Aligned

Disclaimers

1. Forward-Looking Statements

Certain statements in this report are forward-looking and based on assumptions regarding future regulatory changes, market conditions, technological advancements, and other external factors. These projections are subject to uncertainties beyond our control, and actual outcomes may differ. We disclaim any obligation to update these statements in light of new information or developments.

2. Data Accuracy and Limitations

While effort has been made to ensure the accuracy of the data presented, some figures are based on estimates, third-party sources, or methodologies subject to inherent limitations. Variations may occur due to data collection techniques or changes in reporting standards. Data and metrics provided are as at the date of publication of this report and will only be updated when a new report is published.

3. Materiality

The report focuses on sustainability issues deemed material to our operations and stakeholders. Other issues may be relevant but are excluded due to lower materiality or data availability constraints.

4. Third-Party Data

Some information in this report relies on external data sources believed to be reliable. However, we cannot guarantee the accuracy or completeness of third-party data and disclaim responsibility for any discrepancies or errors arising from such sources.

5. Use of Information

The content of this report is provided for informational purposes only and should not be construed as financial, legal, or investment advice. Stakeholders are encouraged to consider their specific circumstances when interpreting the information provided.