

SASB/IFRS S2 Mapping Vonovia 2025

SASB/IFRS S2 Real Estate Standard

Energy Management

Accounting Metric	Category	Code	GRI Disclosure	References
Energy consumption data coverage as a percentage of total floor area, by property sector	Quantitative	IF-RE-130a.1	N/A	See: ESG Factbook 2025, chapter “Reporting Framework” We show the coverage here for the corporate carbon footprint. It can also be seen analogously for energy consumption. More detailed information is provided in the EPRA Report . Vonovia does not disclose this metric for each property sector.
1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity, and (3) percentage renewable, by property sector	Quantitative	IF-RE-130a.2	302-1 302-2	We report for the entire portfolio. Missing coverage has been forecasted through projections. Therefore, the values in the following tables refer to the entire portfolio (100% coverage). ESG Factbook 2025, table “Energy Consumption” Vonovia does not disclose this metric for each property sector.
Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property sector	Quantitative	IF-RE-130a.3	302-1 302-2	The like-for-like disclosure is provided in our EPRA Report . Vonovia does not disclose this metric for each property sector.
Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property sector	Quantitative	IF-RE-130a.4	N/A	1) ESG Factbook 2025, table “Energy Efficiency Standards by Energy End-use Efficiency Class” 2) Not applicable
Description of how building energy management considerations are integrated into property investment analysis and operational strategy	Discussion and Analysis	IF-RE-130a.5	302-4	Annual Report 2025, chapter “ESRS E1 Climate Change”

Water Management

Accounting Metric	Category	Code	GRI Disclosure	References
Water withdrawal data coverage as a percentage of (1) total floor area and (2) floor area in regions with high or extremely high baseline water stress, by property sector	Quantitative	IF-RE-140a.1	N/A	<p>1) ESG Factbook 2025, table "Water Consumption" and chapter "Reporting Framework". See also EPRA Report. We report for the entire portfolio. Missing coverage has been forecasted through projections. Therefore, the values in the following tables refer to the entire portfolio (100% coverage).</p> <p>2) Vonovia's portfolio is based in Germany, Austria and Sweden. None of the assets are based in regions with high or extremely high baseline water stress. Therefore water consumption is not a material topic for Vonovia.</p> <p>Vonovia does not disclose this metric for each property sector.</p>
(1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with high or extremely high baseline water stress, by property sector	Quantitative	IF-RE-140a.2	303-5 Water Consumption	<p>1) We report for the entire portfolio. Missing coverage has been forecasted through projections. Therefore, the values in the following tables refer to the entire portfolio (100% coverage). See: ESG Factbook 2025, table "Water Consumption"</p> <p>2) See above</p> <p>Vonovia does not disclose this metric for each property sector.</p>
Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property sector	Quantitative	IF-RE-140a.3	303-5 Water Consumption	<p>The like-for-like disclosure is provided in our EPRA Report. Vonovia does not disclose this metric for each property sector</p>
Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	IF-RE-140a.4	303-1	<p>The management approach regarding water consumption is provided on our corporate website, section "Water Management".</p>

Management of Tenant Sustainability Impacts

Accounting Metric	Category	Code	GRI Disclosure	References
(1) Percentage of new leases that contain a cost recovery clause for resource efficiency related capital improvements and (2) associated leased floor area, by property sector	Quantitative	IF-RE-410a.1	N/A	<p>1) We provide detailed information about our energy-efficient modernizations, e.g., about the refurbishment rate: ESG Factbook 2025, table "Refurbishment" and table "Social Key Figures (in Germany)", KPI "Average modernization cost allocation"</p> <p>2) ESG Factbook 2025, table "Refurbishment"</p> <p>Vonovia does not disclose this metric for each property sector.</p>
Percentage of tenants that are separately metered or submetered for (1) grid electricity consumption and (2) water withdrawals, by property sector	Quantitative	IF-RE-410a.2	N/A	<p>Vonovia does not disclose this metric.</p>
Discussion of approach to measuring, incentivizing, and improving sustainability impacts of tenants	Discussion and Analysis	IF-RE-410a.3	N/A	<p>Annual Report 2025, chapter "ESRS E1 Climate Change" and chapter "ESRS S4 Consumers and End-Users".</p>

Climate Change Adaptation

Accounting Metric	Category	Code	GRI Disclosure	References
Area of properties located in 100-year flood zones, by property sector	Quantitative	IF-RE-450a.1	N/A	Vonovia does not disclose this metric (not material, see above IF-RE-140a.1 (2)).
Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Discussion and Analysis	IF-RE-450a.2	N/A	Annual Report 2025, chapter “ESRS E1 Climate Change” and chapter “Sustainability Risks”

Activity Metrics

Accounting Metric	Category	Code	GRI Disclosure	References
Number of assets, by property subsector	Quantitative	IF-RE-000.A	N/A	ESG Factbook 2025, table “Portfolio” , and Annual Report 2025, chapter “Portfolio in the Property Management Business” and chapter “Portfolio in the Development Business”
Leasable floor area, by property sector	Quantitative	IF-RE-000.B	N/A	ESG Factbook 2025, table “Portfolio” and Annual Report 2025 chapter “Portfolio in the Property Management Business”
Percentage of indirectly managed assets, by property sector	Quantitative	IF-RE-000.C	N/A	Annual Report 2025, chapter “Portfolio in the Property Management Business” Vonovia manages 76,255 residential units for other owners (12.6%)
Average occupancy rate, by property sector	Quantitative	IF-RE-000.D	N/A	Annual Report 2025, “EPRA Vacancy Rate”