



# 2026 SFDR Report

QA Test Asset 2025 | gresbv

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**Location:** Canada    **Sector:** Data Centers    **Nature of Ownership:** Private entity

## Asset Characteristics

Insert text here

### Country allocation of facilities:

Canada 100%

### Sector allocation of facilities:

Data Centers 100%

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## Reporting Characteristics

Facilities	Sector (Nace codes)	Sector	Weight %	Country
Facility 1	J63.1.1 - Data processing, hosting and related activities	Data Centers	100%	Canada

### EU Taxonomy Eligibility and Alignment

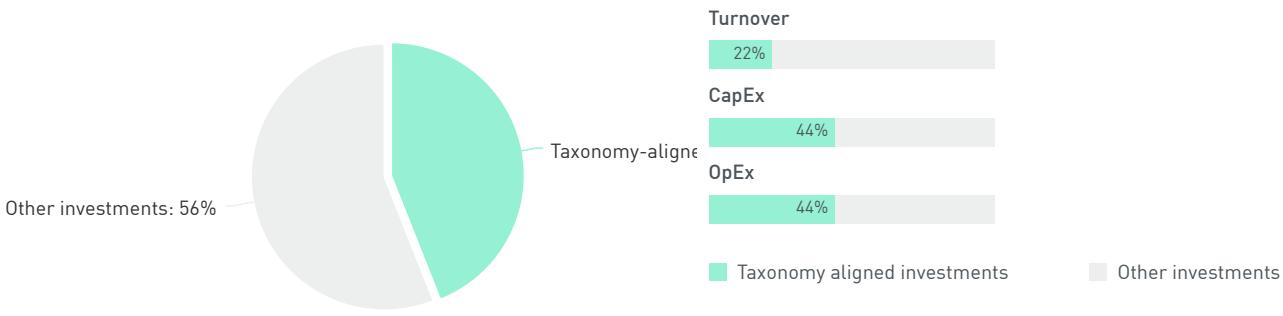
Applicable economic activity(ies) in which the entity has eligibility and/or has identified alignment

■ Taxonomy aligned investments

Environmental protection and restoration activities  33%

Investments with an environmental objective aligned with the EU Taxonomy

Applicable entity's investment eligibility and alignment on the EU Taxonomy 3 KPIs



### Additional context on EU Taxonomy

Insert text here

The above details provide an explanation in accordance with GRESB requirements for reporting in terms of scope

# Principal Adverse Impacts

Table 1 - Climate and Other Environment-Related indicators

Adverse sustainability indicator	Metric	Impact 2024	Impact 2025	Explanation	Action Taken
<b>Climate and Other environment-related indicators</b>					
1. GHG emissions	Scope 1 GHG emissions	30 tCO <sub>2</sub> e	10 tCO <sub>2</sub> e	description here	description here
	Scope 2 GHG emissions	44 tCO <sub>2</sub> e	11 tCO <sub>2</sub> e	description here	description here
	Scope 3 GHG emissions	55 tCO <sub>2</sub> e	22 tCO <sub>2</sub> e	description here	description here
	Total GHG emissions	129 tCO <sub>2</sub> e	43 tCO <sub>2</sub> e	description here	description here
2. Carbon footprint	Total GHG emission per (GAV or book value)	5.86 tCO <sub>2</sub> e/€M	1.65 tCO <sub>2</sub> e/€M	description here	description here
3. GHG intensity of investee companies	Carbon intensity by revenue	6.45 tCO <sub>2</sub> e/€M	1.07 tCO <sub>2</sub> e/€M	description here	description here
4. Exposure to companies active in the fossil fuel sector	Is your company active in the fossil fuel sector?	No	No	insert text here	insert text here
5. Share of non-renewable energy consumption and production	Total energy consumption from non-renewable energy sources	33 GWh	4 GWh	description here	description here
	Total energy consumption from renewable energy sources	45 GWh	5 GWh		
	Total energy consumption	78 GWh	9 GWh		
	Share of non-renewable energy consumption	42.31 %	44.44 %		
	Total energy production from non-renewable energy sources		44 GWh	description here	description here
	Total energy production from renewable energy sources		22 GWh		
	Total energy production		66 GWh		
	Share of non-renewable energy production		66.67 %		
6. Energy consumption intensity per high impact climate sector	Total energy consumption per revenue	3.9 GWh/€M	0.22 GWh/€M	description here	description here

Table 1 - Climate and Other Environment-Related indicators

Adverse sustainability indicator	Metric	Impact 2024	Impact 2025	Explanation	Action Taken
<b>Biodiversity</b>					
7. Activities negatively affecting biodiversity-sensitive areas	Does the entity have sites/operations located in or near to biodiversity sensitive areas where activities negatively affect those areas?	No	No	description here	description here
<b>Water</b>					
8. Emissions to water	Tonnes of emissions to water	33 tonnes	44 tonnes	description here	description here
<b>Waste</b>					
9. Hazardous waste and radioactive waste ratio	Hazardous waste	4 tonnes	4 tonnes	description here	description here
	Radioactive waste	33 tonnes	1 tonnes	description here	description here
	Hazardous and radioactive waste generated	37 tonnes	5 tonnes		

Table 1 - Social and Employee, Respect for Human Rights, Anti-Corruption and Anti-Bribery Matters

Adverse sustainability indicator	Metric	Impact 2024	Impact 2025	Explanation	Action Taken
<b>Social and employee matters</b>					
10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Was the entity involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises?	No	No	description here	description here
11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Does the entity have policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises?	Yes		description here	description here
	Does the entity have grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises?	No	No	description here	description here
12. Unadjusted gender pay gap	Average unadjusted gender pay gap	22 %	11 %	description here	description here
13. Board gender diversity	Average ratio of female to male board members	3 %	1 %	description here	description here

**Table 1 - Social and Employee, Respect for Human Rights, Anti-Corruption and Anti-Bribery Matters**

Adverse sustainability indicator	Metric	Impact 2024	Impact 2025	Explanation	Action Taken
14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Was the entity involved in the manufacture or selling of controversial weapons (land mines and cluster bombs)?	Yes		description here	description here

**Table 2 - Additional Climate and Other Environment-Related Indicators**

Adverse sustainability indicator	Metric	Impact 2024	Impact 2025	Explanation	Action Taken
<b>Additional climate and other environment-related indicators</b>					
1. Emissions of inorganic pollutants	Inorganic pollutants	3 tonnes	4 tonnes	description here	description here
2. Emissions of air pollutants	SOx	5 tonnes	4 tonnes	description here	description here
	NOx	6 tonnes	4 tonnes		
	PM2.5	32 tonnes	2 tonnes		
	PM10	5 tonnes	5 tonnes		
	Ozone [O3]	2 tonnes	2 tonnes		
	Lead [Pb]	65 tonnes	5 tonnes		
	Mercury [Hg]	4 tonnes	6 tonnes		
	Other	6 tonnes	3 tonnes		
	Total	125 tonnes	31 tonnes		
3. Emissions of ozone depletion substances	Ozone depletion substances	14 tonnes	1 tonnes	description here	description here
4. Investments in companies without carbon emission reduction initiatives	Does the entity have carbon emission reduction initiatives?		Yes	description here	description here
<b>Energy performance</b>					
5. Breakdown of energy consumption by type of non-renewable sources of energy	Coal	5 GWh	4 GWh	description here	description here
	Diesel	3 GWh	4 GWh		

Table 2 - Additional Climate and Other Environment-Related Indicators

Adverse sustainability indicator	Metric	Impact 2024	Impact 2025	Explanation	Action Taken
	Motor gasoline	4 GWh	3 GWh		
	LPG, butane or propane	5 GWh	5 GWh		
	Natural gas	4 GWh	2 GWh		
	Non-renewable hydrogen	5 GWh	4 GWh		
	Non-renewable fuel	5 GWh	5 GWh		
	Non-renewable electricity	6 GWh	3 GWh		
	Non-renewable steam, heating and cooling	4 GWh	5 GWh		
<b>Water, waste and material</b>					
6. Water usage and recycling	Total water consumed and reclaimed	No data	No data	<a href="#">description here</a>	<a href="#">description here</a>
	Total water consumed and reclaimed per revenue				
	Percentage of water recycled and reused	No data	No data		
7. Investments in companies without water management policies	Does the entity have water management policies?	No	No	<a href="#">description here</a>	<a href="#">description here</a>
8. Exposure to areas of high water stress	Does the entity have sites located in areas of high water stress without a water management policy?	No	No	<a href="#">description here</a>	<a href="#">description here</a>
9. Investments in companies producing chemicals	Does the entity produce chemicals and fall under Division 20.2 of Annex I to Regulation (EC) No 1893/2006?	Yes	Yes	<a href="#">description here</a>	<a href="#">description here</a>
10. Land degradation, desertification, soil sealing	Does the entity have activities of which cause land degradation, desertification or soil sealing?	Yes	Yes	<a href="#">description here</a>	<a href="#">description here</a>
11. Investments in companies without sustainable land/agriculture practices	Does the entity have sustainable land/agriculture practices or policies?	Yes	Yes	<a href="#">description here</a>	<a href="#">description here</a>
12. Investments in companies without sustainable oceans/seas practices	Does the entity have sustainable oceans/seas practices or policies?	No	No	<a href="#">description here</a>	<a href="#">description here</a>

Table 2 - Additional Climate and Other Environment-Related Indicators

Adverse sustainability indicator	Metric	Impact 2024	Impact 2025	Explanation	Action Taken
13. Non-recycled waste ratio	Total non-recycled waste generated	119 tonnes	44 tonnes	<a href="#">description here</a>	<a href="#">description here</a>
14. Natural species and protected areas	1. Does the entity have operations that affect threatened species?	No	No	<a href="#">description here</a>	<a href="#">description here</a>
	2. Does the entity have a biodiversity protection policy covering operational sites owned, leased, managed in, or adjacent to, a protected area or an area of high biodiversity value outside protected areas?	No	No	<a href="#">description here</a>	<a href="#">description here</a>
15. Deforestation	Does the entity have a deforestation policy?	No	No	<a href="#">description here</a>	<a href="#">description here</a>
<b>Green securities</b>					
16. Share of securities not issued under Union legislation on environmentally sustainable bonds	Does the entity own securities that are not issued under Union legislation on environmentally sustainable bonds?	No	No	<a href="#">description here</a>	<a href="#">description here</a>

Table 3 - Additional Indicators for Social and Employee, Respect for Human Rights, Anti-Corruption and Anti Bribery Matters

Adverse sustainability indicator	Metric	Impact 2024	Impact 2025	Explanation	Action Taken
<b>Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters</b>					
1. Investments in companies without workplace accident prevention policies	Does the entity have a workplace accident prevention policy?	No	No	<a href="#">description here</a>	<a href="#">description here</a>
2. Rate of accidents	Rate of accidents	33	1	<a href="#">description here</a>	<a href="#">description here</a>
3. Number of days lost to injuries, accidents, fatalities or illness	Number of workdays lost to injuries	52	165	<a href="#">description here</a>	<a href="#">description here</a>
	Number of workdays lost to accidents	4	54		
	Number of workdays lost to fatalities	33	4		
4. Lack of a supplier code of conduct	Number of workdays lost to illness	2	5		
	Does the entity have a supplier code of conduct (against unsafe working conditions, precarious work, child labour and forced labour)?	No	No	<a href="#">description here</a>	<a href="#">description here</a>

**Table 3 - Additional Indicators for Social and Employee, Respect for Human Rights, Anti-Corruption and Anti Bribery Matters**

Adverse sustainability indicator	Metric	Impact 2024	Impact 2025	Explanation	Action Taken
5. Lack of grievance/complaints handling mechanism related to employee matters	Does the entity have a grievance/complaints handling mechanism?	No	No	<a href="#">description here</a>	<a href="#">description here</a>
6. Insufficient whistleblower protection	Does the entity have policies on the protection of whistleblowers?	Yes	Yes	<a href="#">description here</a>	<a href="#">description here</a>
7. Incidents of discrimination	Number of incidents of discrimination reported	4	4	<a href="#">description here</a>	<a href="#">description here</a>
	Number of incidents of discrimination leading to sanctions	4	4		
8. Excessive CEO pay ratio	Annual total compensation for the highest compensated individual	No data	No data	<a href="#">description here</a>	<a href="#">description here</a>
	Median annual total compensation for all employees (excluding the highest-compensated individual)	No data	No data		
	Annual total compensation for the highest compensated individual/ median annual total compensation for all employees (excluding the highest-compensated individual)	No data	No data		
<b>Human rights</b>					
9. Lack of a human rights policy	Does the entity have a human rights policy?	No	No	<a href="#">description here</a>	<a href="#">description here</a>
10. Lack of due diligence	Does the entity have a due diligence process to identify, prevent, mitigate and address adverse human rights impacts?	No	No	<a href="#">description here</a>	<a href="#">description here</a>
11. Lack of processes and measures for preventing trafficking in human beings	Does the entity have policies against trafficking in human beings?	No	No	<a href="#">description here</a>	<a href="#">description here</a>
12. Operations and suppliers at significant risk of incidents of child labour	Does the entity have exposure to operations and suppliers at significant risk of incidents of child labour exposed to hazardous work in terms of geographic areas or type of operation?	No	No	<a href="#">description here</a>	<a href="#">description here</a>
13. Operations and suppliers at significant risk of incidents of forced or compulsory labour	Does the entity have exposure to operations and suppliers at significant risk of incidents of forced or compulsory labour in terms of geographic areas and/or the type of operation?	Yes	Yes	<a href="#">description here</a>	<a href="#">description here</a>

**Table 3 - Additional Indicators for Social and Employee, Respect for Human Rights, Anti-Corruption and Anti Bribery Matters**

Adverse sustainability indicator	Metric	Impact 2024	Impact 2025	Explanation	Action Taken
14. Number of identified cases of severe human rights issues and incidents	Number of cases of severe human rights issues and incidents	5	4	description here	description here
	Nature of cases of severe human rights issues and incidents	Insert text here	Insert text here		
<b>Anti-corruption and anti-bribery</b>					
15. Lack of anti-corruption and anti-bribery policies	Does the entity have policies on anti-corruption and anti-bribery consistent with the United Nations Convention against Corruption?	No	No	description here	description here
16. Cases of insufficient action taken to address breaches of standards of anti-corruption and anti-bribery	Has the entity identified insufficiencies in actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery?	Yes	Yes	description here	description here
17. Number of convictions and amount of fines for violation of anti-corruption and anti-bribery laws	Number of convictions for violations of anti-corruption and anti-bribery laws	No data	No data	description here	description here
	Amount of fines for violations of anti-corruption and anti-bribery laws	No data	No data		