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Île-De-France Mobilités

Report of the external reviewer on the Factsheet issued in the context of the pre-issuance review of European Green Bonds for the reporting year 2025

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KPMG S.A., société d'expertise comptable et de commissaires aux comptes inscrite au Tableau de l'Ordre des experts comptables de Paris sous le n° 14-30080101 et rattachée à la Compagnie régionale des commissaires aux comptes de Versailles et du Centre.
Société française membre du réseau KPMG constitué de cabinets indépendants affiliés à KPMG International Limited, une société de droit anglais (« private company limited by guarantee »).

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To the President of Ile-de-France Mobilités,

In our capacity as Statutory Auditors, appointed by the Public Administrative Establishment of Île-De-France Mobilités (hereinafter the "**Entity**"), we have conducted an external review in accordance with Regulation (EU) 2023/2631 to provide a limited assurance conclusion on the compliance of the Factsheet published for the year 2025 with Articles 4 to 8 and Annex I of Regulation (EU) 2023/2631 (hereinafter the "**Regulation (EU) 2023/2631**"). This Factsheet was prepared prior to the issuance of European Green Bonds by the Entity (hereinafter the "**Factsheet**") and is attached to this report.

Conclusion

Based on the procedures we have performed, as described in the "Nature and Extent of Procedures" section, and the evidence we have obtained, nothing has come to our attention that causes us to believe that:

- The Factsheet has not been completed, in all material respects, in accordance with Articles 4 to 8 and Annex I of Regulation (EU) 2023/2631.
- Therefore, if the Entity adheres to the intended use of proceeds indicated in the Factsheet, the European Green Bonds are expected to meet the requirements of Regulation (EU) 2023/2631 as regards the use of proceeds.

Responsibility of the Entity

The Entity's management is responsible for:

- Preparing the Factsheet based on data collected from various departments within the Entity;
- Identifying projects and activities to be financed by the proceeds from the European Green Bonds covered by the Factsheet;
- Ensuring the compliance of these projects and activities with the eligibility and alignment criteria defined in Taxonomy Regulation (EU) 2020/852 and its associated delegated acts;
- Completing the Factsheet in accordance with Articles 4 to 8 and Annex I of Regulation (EU) 2023/2631; and
- Designing, implementing and maintaining internal control deemed necessary to ensure the preparation of the Factsheet is free from material misstatements, whether due to fraud or error.



Responsibility of the Statutory Auditor

We are responsible for:

- Planning and performing our engagement to obtain limited assurance that:
 - The Factsheet has been completed, in all material respects, with Articles 4 to 8 and Annex I of Regulation (EU) 2023/2631; and
 - If the Entity adheres to the intended use of proceeds indicated in the Factsheet, the European Green Bonds are expected to meet the requirements of Regulation (EU) 2023/2631 as regards the use of proceeds.
- Forming an independent conclusion based on the procedures we have performed and the evidence we have obtained;
- Reporting our conclusion to the President of the Entity.

As we are engaged to form an independent conclusion on the Factsheet as prepared by the management, we are not permitted to be involved in the preparation of the Factsheet as doing so may compromise our independence.

Professional Standards and Guidance Applied

We performed our limited assurance engagement in accordance with the professional guidance issued by the French Institute of Statutory Auditors (Compagnie nationale des commissaires aux comptes "CNCC"), and the International Standard on Assurance Engagements (ISAE) 3000 (Revised) - *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*.

Our Independence and Quality Control

We have complied with the independence and ethical requirements of Article L. 821-28 of the French Commercial Code and the French Code of Ethics for the audit profession. Furthermore, our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* which requires the firm to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Means and Resources

We have engaged an independent and multidisciplinary team with expertise in sustainability information certification under the European Corporate Sustainability Reporting Directive 2022/2464, sustainable development, corporate social responsibility, the Taxonomy Regulation (EU) 2020/852 and its associated delegated acts, and sustainable finance, to assist us in carrying out our work

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Nature and Extent of Procedures

We are required to plan and perform our work to address the areas where we have identified that a material misstatement in the Factsheet is likely to arise.

The procedures we performed were based on our professional judgment in carrying out our limited assurance engagement on the Factsheet. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Our procedures consisted of:

- Identifying individuals responsible for preparing the Factsheet and, where applicable, those responsible for internal control and risk management procedures and conducting interviews with them;
- Assessing the appropriateness of the procedures used by the Entity to prepare the Factsheet, to achieve relevance, completeness, reliability, neutrality, and understandability, and considering industry best practices where appropriate;
- For all projects and activities intended to be financed by the European Green Bonds covered by the Factsheet, considering supporting documentation and conducting interviews to assess compliance with the alignment criteria defined in Taxonomy Regulation (EU) 2020/852 and its associated delegated acts;
- Obtaining an understanding of the Entity's internal control related to the preparation of the Factsheet in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing a conclusion on the effectiveness of the Entity's internal control;
- Assessing the compliance of the Factsheet with Articles 4 to 8 and Annex I of Regulation (EU) 2023/2631;
- Corroborating the information disclosed in the Factsheet through interviews with management and cross-checking with relevant supporting documents.



The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

This report has been prepared within the context described above and may not be used, distributed or referred to for any other purpose.

Paris la Défense, January 21st, 2025

KPMG S.A.

Baudouin Griton

Partner



Appendix : Factsheet

Île-de-France Mobilités EUROPEAN GREEN BOND FACTSHEET

1. General Information

Date of publication: 21st January 2025
Issuer legal name: Île-de-France Mobilités (IDFM)
Status: Établissement public à caractère administratif
LEI: 969500A5KNK9VZQKNQ79
Website link: <https://www.iledefrance-mobilites.fr/en/about-us/investors-relations>
Name of the bonds: the “**EU Green Bonds**”
EU Green Bonds ISIN code: To be completed
Planned issuance date or period: 2025
External reviewer name and contact details: KPMG S.A., Tour Eqho, 2 avenue Gambetta, 92400 Courbevoie
Competent Authority: Autorité des marchés financiers (“AMF”)

2. Important information

The EU Green Bonds use the designation “European Green Bond” or “EuGB” in accordance with Regulation (EU) 2023/2631 of the European Parliament and of the Council (the “**EuGB Regulation**”).

3. Environmental strategy and rationale

Île-de-France Mobilités will, after the full allocation of an equivalent amount to the proceeds of the EU Green Bonds, and at least once during the lifetime of the EU Green Bonds, issue an impact report on the environmental impact of the use of the EU Green Bonds proceeds, in accordance with Article 12(1) of the EuGB Regulation. Île-de-France Mobilités intends to have such impact report(s) reviewed by an external reviewer, in accordance with Article 12(3) of the EuGB Regulation.

Overview

Île-de-France Mobilités is the Organising Authority for Mobility (*Autorité Organisatrice des Mobilités*) in the Île-de-France region and is responsible for developing public passenger transport services throughout the region.

The environmental strategy of Île-de-France Mobilités and the environmental objectives pursued in issuing the EU Green Bonds, are consistent with the objective of climate change mitigation set out in Article 9(a) of Regulation (EU) 2020/852 of the European Parliament and of the Council (the “**Taxonomy Regulation**”).

Public transport is essential to sustainable development, playing a key role in the global climate change mitigation effort by facilitating decreased usage of individual cars in favour of low-carbon public transportation. The central strategy of Île-de-France Mobilités is to develop a wide range of low-carbon public transport services in order to contribute to the overarching objective set out in the regional mobility plan to reduce GHG emissions from transport in the region by 25-30% by 2030

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compared to 2019. This target is aligned with the national target set for the transport sector in the National Low Carbon Strategy (2020) and the transport component of the National Ecological Planning (2023).

Meeting this target will require substantial investments in the modernisation and expansion of electrified rail with renewed electric rolling stock (trains, metros, tram-trains, tramways), low-emission buses, electric bicycles and related infrastructure, alongside enhancements to station accessibility for passenger with limited mobility and improvements to the ticketing system, passenger information and intermodality.

To refresh the existing rail fleet, Île-de-France Mobilités has adopted two Master Plans for Railway and Metro Rolling Stock. For the replacement of the electric train rolling stock, more than €10bn will be invested by 2040 for 1,100 new or renovated electric trains, notably for replacements on the RER B, E, D and Transilien lines. For the metro, more than €5bn will be invested, enabling the replacement and renovation of the rubber-tyre rolling stock for metro lines. Île-de-France Mobilités will in parallel invest in the renovation, adaptation and construction of the facilities and infrastructures required to accommodate new rolling stock. Another essential pillar of Île-de-France Mobilités' climate strategy is to convert the overall 11,000 bus and coach fleet of the region into low-emissions vehicles with the objective of having 100% clean buses by 2029 (30% of electric buses and 70% of buses running on biomethane). Île-de-France Mobilités also plans to double the number of electric bicycles made available to Ile-de-France residents, bringing the total to 40,000 bicycles. Finally, in order to facilitate and encourage the use of public transport, Île-de-France Mobilités will invest in the accessibility and intermodality of stations, the improvement of the ticketing system, etc.

As part of its environmental strategy, Île-de-France Mobilités intends to issue EU Green Bonds to contribute to a low carbon economy.

Link with the assets, turnover, CapEx, and OpEx KPIs: N/A – Île-de-France Mobilités is not subject to Article 8 of the Taxonomy Regulation.

Link to the transition plans: [N/A] – Île-de-France Mobilités is not required to publish plans pursuant to Article 19a(2), point (a)(iii) or Article 29a(2), point (a)(iii), of Directive 2013/34/EU. Moreover, Île-de-France Mobilités has not voluntarily published a transition plan.

Securitisation: N/A

4. Intended allocation of EU Green Bonds proceeds

Intended allocation to Taxonomy-aligned economic activities:

- Île-de-France Mobilités is allocating an amount equivalent to the EU Green Bonds proceeds to assets and/or expenditures according to the gradual approach, in accordance with Article 4(1) of the EuGB Regulation that defines in particular the categories of assets and expenditures for the use of proceeds of EU Green Bonds.
- The factsheet relates to senior unsecured bonds. The EU Green Bonds are not securitization bonds.
- 100 percent of an amount equivalent to the EU Green Bonds proceeds will be used on activities that are environmentally sustainable under Article 3 of the Taxonomy Regulation, according to

the methodology set out in the allocation report that will be drawn-up annually by Île-de-France Mobilités until the full allocation of the EU Green Bonds proceeds, in accordance with Article 11 of the EuGB Regulation.

Indication of the estimated share of the EU Green Bonds proceeds to be used for financing (in the year of issuance or after the year of issuance) and refinancing:

- 50%-60% financing
- 40%-50% refinancing

Where the issuer is a sovereign, and bonds proceeds are planned to be allocated to tax relief as set out in Article 4(3) of the EuGB Regulation, an estimate of the expected volume of revenue loss associated with eligible tax relief: N/A

The targeted environmental objective of the EU Green Bonds, as referred to in Article 9 of the Taxonomy Regulation, is climate change mitigation.

An amount equivalent to the EU Green Bonds proceeds will be allocated to the following economic activities, in accordance with Delegated Regulation (EU) 2021/2139 and the provisions of the Taxonomy Regulation for the climate change mitigation objective, with their respective NACE codes, set out by the statistical classification of economic activities established by Regulation (EC) 1893/2006:

- 6.1. Passenger interurban rail transport (NACE code: H49.10)
- 6.3. Urban and suburban transport, road passenger transport (NACE code: H49.31)
- 6.4. Operation of personal mobility devices (NACE code: 77.21)
- 6.14. Infrastructure for rail transport (NACE code: F52.21 / F42.12)
- 6.15. Infrastructure enabling low-carbon road transport and public transport (NACE code: F52.21 / F42.12)

All economic activities described above are related to clean transportation and have been classified by Île-de-France Mobilités into four categories:

1. **Renovation and renewal of urban, suburban and road passenger transport with 0 direct (tailpipe) CO2 emissions such as electric bus or aerial cableways** – (EU Taxonomy activity 6.3., as described above)
2. **Renovation and renewal of public electric rail transport rolling stock with 0 direct (tailpipe) CO2 emissions (train, metro, tram train, tramway)** – (EU Taxonomy activities 6.1. and 6.3., as described above)
3. **Renovation and renewal of infrastructure enabling low-carbon public transport** – (EU Taxonomy activity 6.15., as described above)
4. **Improving the quality of service for mobility** – (EU Taxonomy activities 6.1., 6.3, 6.4., 6.14 and 6.15., as described above)

Intended allocation to specific Taxonomy-aligned economic activities:

Île-de-France Mobilités does not plan to allocate the EU Green Bonds proceeds to transitional activities: while activities 6.1 *Passenger interurban rail transport* and 6.3 *Urban and suburban transport, road passenger transport* can include transitional activities for bi-mode trains and non-zero direct tailpipe emissions road vehicles, Île-de-France Mobilités only allocates proceeds to zero direct tailpipe emissions rolling stock with Green Bonds, and will have the same approach for EU Green Bonds.

Île-de-France Mobilités finances the following enabling activities: 6.14. *Infrastructure for rail transport* & 6.15. *Infrastructure enabling low-carbon road transport and public transport*. Enabling activity is expected to represent around 25% of the allocated proceeds.

Where applicable, the amount and proportion of proceeds intended to be allocated to taxonomy-aligned activities related to nuclear energy and fossil gas in accordance with Articles 10(2) and 11(3) of the Taxonomy Regulation: N/A

Intended allocation to economic activities not aligned with the technical screening criteria: N/A

Process and timeline for allocation:

The full allocation of EU Green Bonds proceeds is expected to be completed within one (1) year, and no later than two (2) years, from the issuance date.

Île-de-France Mobilités has identified and put in place the required processes to ensure that the projects selected are aligned with the requirements of the EU Taxonomy Delegated Acts on climate change mitigation (in particular, the Commission Delegated Regulation (EU) 2021/2139), including:

- the eligibility of the activity to EU Taxonomy Delegated Acts on climate change mitigation,
- the Substantial Contribution Criteria ('SCC'),
- the Do No Significant Harm criteria ('DNSH'),
- and the Minimum Social Safeguards ('MSS').

This analysis is first based on:

- 1) European, national and regional regulations or plan with which projects financed needs to comply with
- 2) Île-de-France Mobilités' own policies, processes, for example clauses in tenders or contracts or charters (green charter, worksite charter)
- 3) When Île-de-France Mobilités is not the project manager of the project, the alignment with the EU Taxonomy is also validated by the information shared by operators, which may already have been reviewed by an independent auditor in the context of the EU Taxonomy disclosure regulation.



The first step of the analysis is the pre-selection of potential eligible expenditures carried out by the Finance and Public Procurement Department who will first carry out a pre-selection of project expenditures:

- Based on its financial management software, Île-de-France Mobilités identifies expenditures that are part of an internal classification of four activities that contribute to the mitigation of climate change and which are described in the factsheet.
- A project expense identified as being part of one of these four categories is confirmed eligible for one of the activities in the EU Taxonomy. Each category covers one or more activities of the EU Taxonomy, as presented above in the factsheet.

Then the Finance and Public Procurement Department earmarks each of the identified expenditures to the corresponding economic activity of the EU Taxonomy Delegated Acts on climate change mitigation.

The second step consists in the assessment of the alignment of the pre-selected expenditures with the corresponding **Substantial Contribution Criteria of the EU Taxonomy**. This process is overseen by the Finance and Public Procurement Department with the input of the operational departments, based on both qualitative and quantitative data.

For the alignment with the **Do No Significant Harm (“DNSH”) principles** of the EU Taxonomy, Île-de-France Mobilités has developed an internal mapping of the DNSH criteria corresponding to European and / or French legislation with which Île-de-France Mobilités complies. The remaining criteria are addressed by regional plans, internal policies of Île-de-France Mobilités or commitment from the operators.

In addition, for the **Minimum Social Safeguards**, Île-de-France Mobilités has processes in place covering both its own operations and that of operators, for example under procurement procedures in public contracts French law stipulates that public contracts may not be awarded to economic operators that have been found guilty of fraud, corruption, or the trafficking or exploitation of human beings. Specifically for operators that comply with the EU taxonomy, Île-de-France Mobilités checks the compliance with Minimum Social Safeguards in their annual report. In addition, due to its status as a public-sector entity, Île-de-France Mobilités is subject to local regulations to ensure the respect of human and labor rights and compliance with national corruption, taxation, and fair competition requirements. In addition, Île-de-France Mobilités has measures in place to ensure good working conditions, tax compliance, and the fight against bribery and corruption.

The Finance and Public Procurement Department oversees the gathering of all the information required to assess the compliance of the pre-selected expenditures with all the DNSH and Minimum Safeguards. Only expenditures assessed from this process as in compliance with all the criteria are considered eligible for EU Green Bond(s).

Île-de-France Mobilités mandated an external auditor to provide a pre-issuance review report on the compliance of the European Green Bond Factsheet, in all material aspects, with Articles 4 to 8 and Annex



I of Regulation (EU) 2023/2631, and with the requirements of that regulation concerning the use of proceeds. The external auditor confirmed that the Factsheet complies with these requirements¹.

Issuance costs

Île-de-France Mobilités will allocate the gross proceeds from the issuance of EU Green Bonds, without deduction of costs, to environmentally sustainable economic activities.

5. Environmental impact of EU Green Bonds proceeds

Île-de-France Mobilités will, after the full allocation of an amount equivalent to the proceeds of the EU Green Bonds, and at least once during the lifetime of the EU Green Bonds, issue an impact report on the environmental impact of the use of the EU Green Bonds proceeds.

In each impact report, Île-de-France Mobilités will endeavor to use a relevant methodological approach to provide the environmental impact of the projects, and will disclose the key underlying assumptions and sources used in the computation of the impact reporting metrics.

Listed in the table below are the qualitative environmental benefits identified by Île-de-France Mobilités for each of the 5 economic activities of allocation listed above, as well as examples of impact metrics.

Île-de-France Mobilités has defined a methodology for calculating the reduction in GHG emissions, which was verified by KPMG in the context of the review of Île-de-France Mobilités’ 2023 Green Bond Report and 2024 Green Financing Report. Île-de-France Mobilités expects to use the same methodology for calculating the reduction in GHG emissions for reporting on the environmental impact of EU Green Bonds proceeds.

Economic activity	Examples of Project(s) funded	Estimated environmental benefit	Examples of impact metrics for each type of project
6.1. Passenger interurban rail transport	Acquisition and renewal of different types of electric rolling stock for train, tram-train and tram (RER-NG, Regio 2N, MI20, etc.)	In comparison with other modes of transportation, electric rail rolling stock allows a diminution of CO2 emission. New generations of rolling stocks also have enhanced energy efficiency. Contracts and tenders include requirement concerning circular economy and end-of-life treatment requirements.	Reduction of GHG emissions (tCO2 eq.).

¹ <https://www.iledefrance-mobilites.fr/en/about-us/investors-relations>

<p>6.3. Urban and suburban transport, road passenger transport</p>	<p>Acquisition and renewal of different types of electric rolling stock for metro (MP14, etc.)</p> <p>Acquisition of renewal for aerial cableways</p>	<p>In comparison with other modes of transportation, electric rail rolling stock like metro and aerial cableways rolling stock entails reduced CO2 emission.</p>	<p>Reduction of GHG emissions (tCO2 eq.).</p>
<p>6.4. Operation of personal mobility devices</p>	<p>a) Subsidy scheme for the purchase of various types of bikes</p> <p>b) Véligo Location bike rental</p>	<p>The increased use of bikes has a positive environmental impact due to modal shift.</p> <p>Specific requirements are asked to the operator for circular economy and specifically regarding battery disposal.</p>	<p>a) <u>Subsidy scheme for the purchase of various types of bikes:</u></p> <ul style="list-style-type: none"> • Reduction of GHG emissions (tCO2 eq.). <p>b) <u>Véligo Location bike rental:</u></p> <ul style="list-style-type: none"> • Reduction of GHG emissions (tCO2 eq.).
<p>6.14. Infrastructure for rail transport</p>	<p>Accessibility Master Plan for the road and rail network (SDA)</p>	<p>Projects improve the quality of public transport, for example the accessibility to people with reduced mobility</p>	<p><i>Given the nature of this project, directly quantifying environmental metrics will prove complex. Alternative indicators will be established to highlight the project's role in advancing clean mobility for all, ultimately supporting environmental benefits. For example:</i></p> <p>Number of stations made accessible for passengers with reduced mobility</p>
<p>6.15. Infrastructure enabling low-carbon road</p>	<p>a) Modernisation of Workshops and Fixed Installations (AIF)</p>	<p>Infrastructure project such as the modernisation of Workshops and Fixed Installations are essential to the maintenance of</p>	<p>a) <u>Modernisation of Workshops and Fixed</u></p>

<p>transport and public transport</p>	<p>b) Improvement of passenger information</p> <p>c) Improvement and replacement of the ticketing system</p> <p>d) Improvement of the intermodality of stations</p>	<p>rolling stock and only dedicated to electric ones. Specific environmental requirements are put in place during construction phase and a focus is made on environmental impact during the operational phase of the buildings.</p> <p>Other projects improve the quality of public transport, for example the accessibility to people with reduced mobility.</p>	<p><u>Installations (AIF):</u></p> <ul style="list-style-type: none"> • Reduction of GHG emissions (tCO2 eq.). • Area of solar panels installed on the building <p>b) <u>Improvement of passenger information:</u></p> <p><i>Given the nature of this project, directly quantifying environmental metrics will prove complex. Alternative indicators will be established to highlight the project's role in advancing clean mobility for all, ultimately supporting environmental benefits. For example:</i></p> <p>Number of display panels replaced on the rail network</p> <p>c) <u>Improvement and replacement of the ticketing system:</u></p> <p><i>Given the nature of this project, directly quantifying environmental metrics will prove complex. Alternative indicators will be established to highlight the project's role in advancing clean mobility for all, ultimately supporting environmental benefits. For example:</i></p>
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			<ul style="list-style-type: none"> • Number of active Navigo customers <p>d) <u>Improvement of the intermodality of stations:</u></p> <p><i>Given the nature of this project, directly quantifying environmental metrics will prove complex. Alternative indicators will be established to highlight the project's role in advancing clean mobility for all, ultimately supporting environmental benefits.</i></p>
<p>6. Information on reporting</p>			
<p>Link to relevant reports / disclosures required by Article 15(1) of the EuGB Regulation:</p>			
<p>https://www.iledefrance-mobilites.fr/en/about-us/investors-relations</p>			
<p>Link to sustainability report:</p>			
<p>https://www.iledefrance-mobilites.fr/en/about-us/investors-relations</p>			
<p>The allocation reports, to be issued by Île-de-France Mobilités in accordance with Article 11 of the EuGB Regulation, will include project-by-project information on amounts allocated and the expected environmental impacts.</p>			
<p>7. Capex plan</p>			
<p>[N/A] – Île-de-France Mobilités will only allocate an amount equivalent to the proceeds of EU Green Bonds to expenditures and assets aligned with the EU Taxonomy. Therefore, the CapEx plan referred to in Article 7 of the EuGB Regulation is not applicable.</p>			
<p>8. Other information</p>			
<p>In March 2024, Île-de-France Mobilités published an updated Green Financing Framework to align with the more recent Green Bond market practices and to cover under the same framework both Green Bonds and Green NeuCP. Investors can find details about the environment strategy of Île-de-France Mobilités and other topics (technological innovations on the rolling stock in favor of sustainable development; requirements regarding the end-of-life of rolling stock, etc.) in this document.</p>			

In particular, Île -de-France Mobilités established rigorous processes to ensure that the eligibility criteria of its Green Financing Framework are fully consistent with the requirements of the EU Taxonomy Delegated Acts on climate change mitigation (Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021).

For clarification purposes to investors, Île-de-France Mobilités also commits to the following additional criteria for the EU Green Bonds covered by this Factsheet:

- A detailed exclusion list on the clean transportation sector and controversial sectors:
 - Île-de-France Mobilités has established a list of excluded projects which may not be financed or re-financed:
 - The purchase of any vehicle linked to fossil fuels (including hybrid and bio-methane vehicles);
 - The purchase of any hydrogen-powered vehicles;
 - The purchase/development of any operational centres of bio-methane buses;
 - The development of any transport infrastructures dedicated to the transport of fossil fuel.
 - Additionally, and for the avoidance of doubt, even though these activities are not in the scope of activity of Île-de-France Mobilités, projects financed or re-financed will not include activities related to nuclear energy, controversial weapons, alcohol, mining and quarrying, defence activities, gambling and betting activities, distilling, rectifying and blending of spirits, palm oil, tobacco or any related controversial activities.
- Eligible capital expenditures have been disbursed no earlier than 24 months preceding an issuance.
- A contribution to some social objectives core to the Île-de-France Mobilités' sustainability strategy
- A commitment not to invest unallocated proceeds in controversial activities.

These criteria are also included in the Green Financing Framework of Île-de-France Mobilités, published in March 2024 and aligned with the ICMA Green Bond Principles, (2021 version with June 2022 appendix) administrated by the International Capital Market Association (ICMA) and its four core components.

Île-de-France Mobilités' Green Financing Framework published in March 2024 and further information on Île-de-France Mobilités' environmental and social commitments :

<https://www.iledefrance-mobilites.fr/en/about-us/investors-relations>