

Non-Financial Information Statement

A commitment dating back 15 years

Ever since its creation in 2006, Vitura has strongly believed in the link between economic performance and environmental and social excellence. It has embraced the challenges of sustainable development and is strongly committed to the transitions facing society. In order to provide a transparent account of its actions, the Company has voluntarily published a Non-Financial Information Statement (NFIS) since 2013.

Vitura's corporate social responsibility (CSR) strategy is based on analyzing and prioritizing the issues directly impacting it and maintaining an environmental, social and governance risk map. This strategy revolves around four focus areas: integrating CSR into our governance, acting for the climate, having a positive social footprint and rolling out innovative actions. Each of these four areas is reflected in ambitious, concrete commitments that are broken down over

the short, medium and long term, in line with the National Low Carbon Strategy, the "2°C pathway" of the Paris Agreement and the tertiary eco-energy mechanism issued within the broader framework of France's ELAN law, encouraging those involved in the energy management of tertiary buildings to reduce energy consumption. Vitura's commitments and the results produced have won the recognition of national and international ESG analysts. In 2021, the Company was also named a

Global Sector Leader in the Global Real Estate Sustainability Benchmark's (GRESB) listed office property companies category, with a score of 96/100.

In October 2021, Vitura acquired a sixth property, Office Kennedy, which will be integrated into the NFIS from next year. Vitura aims to bring Office Kennedy's performance level in line with its other properties as soon as possible.



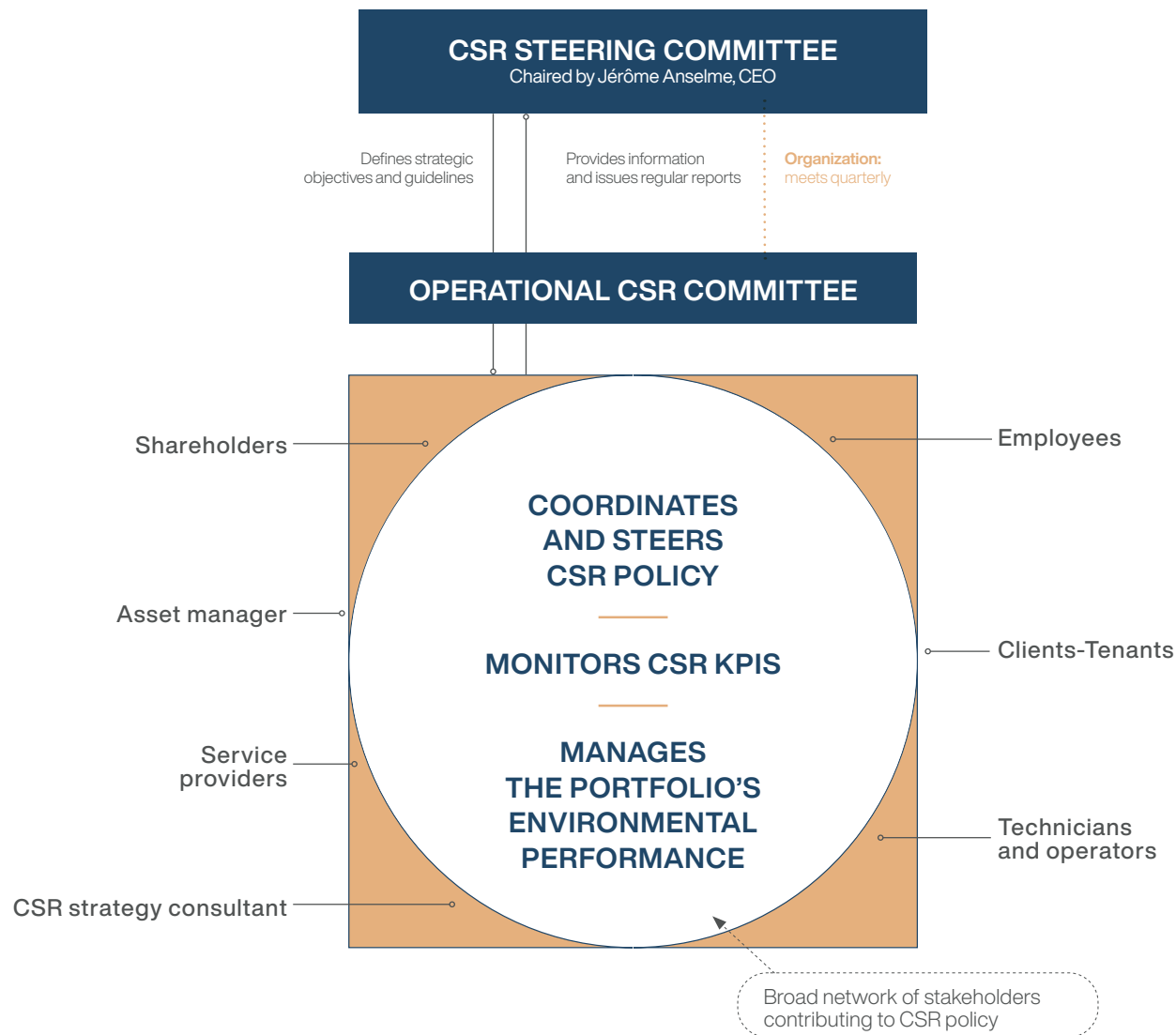
PRIORITY 1

INTEGRATING CSR GOVERNANCE

In 2013, Vitura set up a CSR Steering Committee, comprising members of the CSR department and Vitura's Executive Management, which has been in charge of incorporating the Group's ESG challenges into its overall strategy. The committee is responsible for defining objectives and preparing an action plan to achieve them. The Operational CSR Committee oversees

and reports on the plan to the CSR Steering Committee. The Group's CSR strategy is guided by three policies on environmental, social and governance issues. As part of its approach geared toward continuous improvement, the policies require the buy-in of Vitura's main stakeholders. To achieve this, the Group implements specific processes and tools to engage with them and ensure a

coordinated approach. This gives Vitura maximum capacity for action, agility and resilience across its CSR value chain. As the cornerstone of its commitment, Vitura's governance policy carefully incorporates the principles of diversity and equal and fair treatment with respect to gender, age and background.



1. Measuring challenges

Vitura's ESG challenges are identified and prioritized every year in a careful process supervised by its CSR Steering Committee. This process is based on benchmark references that include (i) EPRA's sBPR guidelines, (ii) the 2020 responsible real estate report put together by the French organization for the promotion of sustainable real estate, (iii) the subjects covered in non-financial questionnaires

(GRESB, CDP, etc.) and (iv) 2019 MEDEF recommendations and 2020 AMF recommendations. It anticipates the real estate component of the European Union's green taxonomy, which will direct European aid to the most virtuous projects. 21 challenges were identified in 2021.

A materiality analysis was conducted involving all Vitura's internal and external stakeholders, with a questionnaire

distributed and a materiality matrix produced. The materiality matrix was updated in 2021. Given the current heightened awareness of the climate threat, climate change mitigation and climate resilience, as well as energy, are among the main ESG challenges out of the 21 pre-identified.

2. Measuring risks

Each year, the CSR Steering Committee reviews the ESG risks that could have a material adverse effect on Vitura's business, financial position or earnings. The areas explored are defined based on the ESG challenges identified in the Vitura materiality matrix. The risks identified as a result of this review take into account the latest practices and recommendations and

are added to the Company's overall risk analysis.

It is based on a risk map, with risks weighted based on their probability of occurrence, their net impact and the risk management systems in place. In 2021, five main risks specific to Vitura were identified as a result of the review:

- Risk related to comfort and well-being.

- Risk related to energy consumption.
- Risk related to greenhouse gas emissions.
- Risk related to climate change, heatwaves, drought, flooding.
- Risk related to stakeholder relations.

See the "Risk Factors" section of this report for further information regarding the Company's overall risk analysis.

3. Action plan

Based on the priority issues and main risks identified, the CSR Steering Committee creates a list of ambitious and concrete objectives, as set out below. This continuous improvement process is ISO 14001-certified by AFNOR, the French international organization for standardization.

STRATEGIC FOCUS	COMMITMENT	OBJECTIVES	SCOPE	TIME FRAME	KPIS	2021 RESULTS
PRIORITY 1 – Pursuing integrated governance	GOVERNANCE - Integrate CSR	Involve stakeholders in identifying the group's key ESG challenges	100% of key stakeholders	Continuous	Produce a materiality matrix annually	100%
PRIORITY 2 – Acting for the climate	ENERGY - Reduce final energy consumption by 40% by 2030 compared to 2013.	Implement Energy Performance Contracts (EPC) across the entire portfolio	100% of the portfolio	2024	% with Energy Performance Contracts	60%
		Automate energy data collection across the portfolio	100% of the portfolio	2023	% of automated collection	100%
		Increase the share of renewable energy	32%	2023	% of renewable energy consumption across the portfolio	13%
		Include environmental appendix in lease agreements	100% of the portfolio	Continuous	% of leased surface area covered by an environmental appendix	100%
	CLIMATE - Reduce GHG emissions by 54% by 2030 versus 2013	Apply a low-carbon strategy at building sites (low-carbon charter or support from an environmental consultant)	100% of renovation sites	2022	% of sites undergoing renovation	70% (in design phase)
		Offset residual greenhouse gas emissions	100% of emissions at headquarters	Continuous	% achievement of low-carbon initiatives for the headquarters	100%
		Raise property manager and tenant awareness of environmental issues	100% of the portfolio	Continuous	% of properties where awareness session held	40%
		Enhance biodiversity through vegetation	100% of the portfolio	Continuous	% of green space	40%
		Evaluate environmental risks of assets	100% of the portfolio	Continuous	% of acquisitions that incorporate an ESG risk assessment	100%
		Roll out emergency management and business continuity plans in the event that climate risks occur (pandemic, flooding, etc.)	100% of the portfolio	2022	Implementation of emergency protocol (pandemic, flooding, etc.)	100%
	Resources, waste and the circular economy	Apply circular economy principles on building sites	100% of renovation sites	Continuous	% of sites undergoing renovation	70%
		Improve the recycling process across the portfolio	100% of the portfolio	Continuous	% of portfolio surface area where waste sorting takes place	100%
		Implement a policy to reduce food waste	100% of operational intercompany restaurants	Continuous	% of anti-waste policy rolled out	100%
	WATER - Reduce consumption by 20% by 2030	Control water flow	100% of the portfolio	2022	% of water flow reduction system (leaks)	100%
	MOBILITY - Encourage low-impact transportation	Ensure accessibility to public transportation	100% of the portfolio	Continuous	% of assets located less than 200 meters from public transport hubs	80%
PRIORITY 3 – Having a positive social footprint	VALUE CHAIN and RESPONSIBLE PURCHASING - Promote CSR among stakeholders	Find out about service providers' CSR practices	100% of purchasing volume	Continuous	% responses to the annual responsible purchasing questionnaire as a% of the Company's purchasing volume	90%
	HEALTH, SAFETY, COMFORT - Improve tenant and employee well-being	Engage stakeholders in the Group's environmental policy by having them sign a responsible purchasing charter	100% of purchasing volume	Continuous	% service providers that have signed the responsible purchasing charter	100%
		Ensure the health and safety of employees and adapt to their needs and expectations in terms of comfort and well-being	100% of employees	Continuous	% satisfaction	100%
		Ensure the health and safety of employees and adapt to their needs and expectations in terms of comfort and well-being	100% of the portfolio	Continuous	% of tenant feedback taken into account	100%
		Propose an annual events program for tenants	100% of the portfolio	Continuous	% of properties offering an events program	80%
	REGIONAL and COMMUNITY IMPACT - Create jobs and form ties in the local area	Assess the group's social footprint	100% of Group expenditure and revenue volume	Continuous	Number of jobs indirectly generated	965
		Develop partnerships and make a positive contribution to the community	100% of the portfolio (Vitura scope)	Continuous	Number of partnerships	8

PRIORITY 2 ACTING FOR THE CLIMATE

Vitura has introduced a plan to mitigate and adapt to climate change, led by three main objectives:

1. Reduce greenhouse gas (GHG) emissions by 54% between 2013 and 2030 with the aim of achieving carbon neutrality by 2050, particularly through low-carbon redevelopment work.

2. Make our properties resilient to climate change.

3. Get key stakeholder buy-in on climate change.

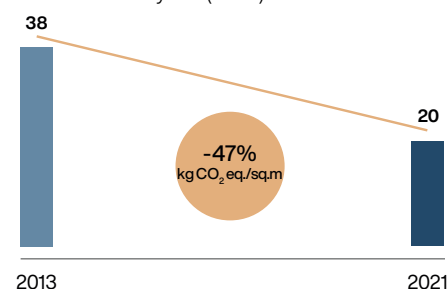
Vitura has also set specific targets for renewable energy use, waste and consumption reduction, biodiversity and mobility.



1. Reducing GHG emissions

OBJECTIVE \ Reduce GHG emissions by 54% between 2013 and 2030

Vitura calculates and analyzes its GHG emissions per square meter annually. Since 2013, emissions linked to energy consumption at its properties have fallen by 47%⁽¹⁾. Undoubtedly, the health crisis, the increase in remote working and higher vacancy rates than in previous years had a positive impact on this result, but it must be noted that 2019, the last pre-Covid reference year, already saw a large decrease in emissions compared to 2013, the reference year (36%).



In order to continuously improve the energy performance of its buildings, Vitura draws up specific action programs for each building every year:

- multi-year improvement programs for renovation work;
- minor upgrade plans to improve energy performance;
- action plans relating to BREEAM In-Use International and NF HQE™ Exploitation certification;
- 2050 pathway with an associated climate change plan.

Vitura is also putting in place tools for its entire portfolio:

- environmental due diligence process for acquisitions, with criteria for mitigating and adapting to climate change;
- strategy to reduce carbon emissions from renovation work, based on two low-carbon work charters – one for minor upgrades and the other for major work programs;

- annual carbon accounting based on a review of the carbon footprint of its assets.

Vitura also calculates the carbon footprint of its headquarters. It stood at 7.2 metric tons of CO₂ equivalent in 2021. Alongside its efforts to reduce its emissions, Vitura voluntarily offsets its GHG emissions with the GoodPlanet Foundation.

GoodPlanet methods are directly inspired by the principles of the Clean Development Mechanism (CDM) of the United Nations Framework Convention on Climate Change and aim to:

- help vulnerable families in southern hemisphere countries obtain access to free, efficient and renewable energy;
- improve waste management in major cities in Africa.

⁽¹⁾ Figures adjusted for climate variability. See table of EPRA indicators on page 59.

2. Resilience of real estate assets

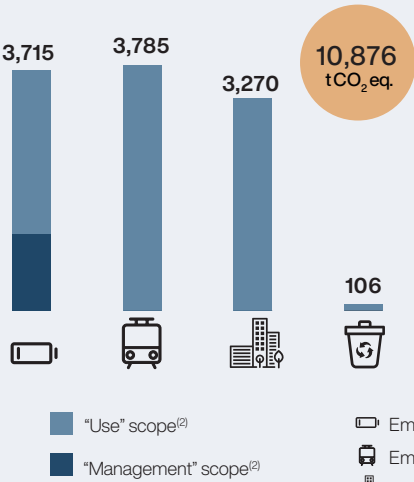
OBJECTIVE

Map out plans for emergency management and business continuity in the event that climate risks occur

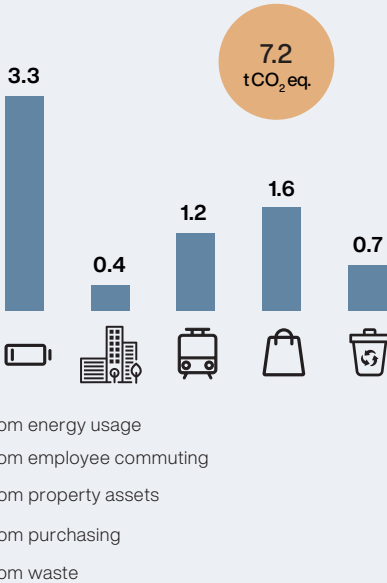
Since Vitura's buildings are located in Paris' inner suburbs, they may be exposed to climate risks. These risks include heavy rainfall, floods, heatwaves and urban heat islands, which are typical in urban environments. To protect against such events, Vitura has introduced a tailored action plan:

- creation of a climate risk map for all of its buildings, in order to assess their level of vulnerability;
- in consultation with property managers, reinforcement of the management plans in place for emergency situations, drawing on all the lessons learned from the Covid-19 crisis;
- installation and maintenance of dense and diversified vegetation to help regulate humidity and temperature, and preserve water resources;
- acquisition of properties where there is potential for green spaces to be developed to reduce the heat island phenomenon typical in urban environments.

CARBON FOOTPRINT OF THE PORTFOLIO BY SOURCE OF EMISSIONS AND BY SCOPE⁽¹⁾



CARBON FOOTPRINT OF HEADQUARTERS BY MAIN SOURCES OF EMISSIONS AND BY SCOPE⁽³⁾



(1) Figures adjusted for climate variability. See table of EPRA indicators on page 59.
(2) The scopes are described in the appendix to the NFIS.
(3) The data used to calculate the carbon footprint of the Company's headquarters has not been adjusted for climate variability.



3. Stakeholder engagement

OBJECTIVE \ Get stakeholder buy-in on ESG challenges

Greenhouse gas emissions linked to the use of Vitura's properties represent the majority of emissions generated by its real estate operations. To cut these emissions, Vitura needs the buy-in of all stakeholders. Below are examples of the initiatives rolled out in this respect.

For employees:

- Business travel is kept to a minimum depending on the importance of meetings.

- The Company's headquarters are easy to reach by public transportation.
- Awareness-raising initiatives and training in best practices are provided.

For tenants:

- All buildings are located as close as possible to public transportation.
- Bicycle and electric vehicle charging stations are provided.

- Careful energy use is promoted through the signing of environmental appended to leases.

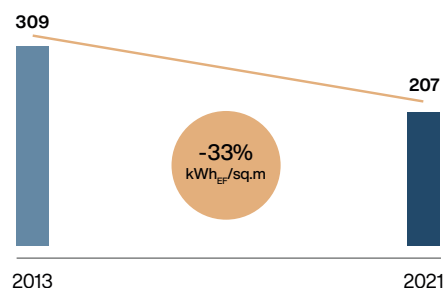
For service providers and suppliers:

- Asset managers and property managers are required to adhere to Vitura's CSR approach and contribute to its performance plan.
- Events are organized to raise awareness of ESG issues.

4. Energy efficiency and renewable energy

OBJECTIVE \ Reduce final energy consumption by 40% between 2013 and 2030, in accordance with the regulatory requirements of France's eco-energy scheme for tertiary buildings

In 2021, Vitura had already achieved a 33% reduction in final energy consumption per sq.m at its properties compared with 2013⁽¹⁾.



Vitura has proactively carried out numerous ambitious initiatives since 2013, well before the eco-energy scheme for tertiary buildings was introduced under the ELAN law, applicable in 2022. This work continued in 2021:

- automating data collection processes across all of its buildings' common areas;
- installing a building management system at all properties;
- rolling out Energy Performance Contracts at 60% of properties;

- obtaining NF HQE™ Exploitation and BREEAM In-Use International certifications;
- using urban heating and cooling networks promoting access to renewable energy generated from biomass (household waste) or geothermal sources;
- switching to Guarantees of Origin for the common areas at Passy Kennedy;
- beginning pre-audits for the entire portfolio (2021-2022) under France's eco-energy scheme for tertiary buildings to identify sources of energy savings and associated capital expenditure.

5. Resources, waste and the circular economy

OBJECTIVE \ Limit the impact of waste generated by real estate operations

In 2021, waste produced in connection with operating buildings had already decreased by 19% compared with 2020 thanks to a number of very concrete initiatives:

With tenants:

- 100% of waste collection data has been collected since 2017, placing Vitura among the most advanced in its field

according to the 2019 and 2020 responsible real estate report put together by the French organization for the promotion of sustainable real estate (OID).

- Selective waste sorting is in place at 100% of properties.
- Compost bins and organic waste bins have been added at 60% of properties.

In restaurant areas:

- A food waste policy is in place across all intercompany restaurants with returnable containers provided for takeaway meals.
- A zero-plastic policy has been rolled out, with plastic bottles, cups and straws substituted out across all intercompany restaurants.

(1) Adjusted for climate variability. See table of EPRA indicators on page 59.

- Local products are on offer, and more than 95% of food available in the Europlaza and Passy Kennedy intercompany restaurants is fresh and seasonal produce.
- A vegetarian option is always available and, at the Arcs de Seine intercompany restaurant, bio-waste is subject to an anaerobic digestion process.

On building sites:

- A charter has been put in place to reduce carbon emissions from both minor upgrades and major work, taking into account the carbon impact of materials and equipment, as well as the challenges of the circular economy.

- Renovation and maintenance work was carried out on certain facilities (elevators, HVAC systems, etc.) to increase their lifespan.

6. Water consumption

\ OBJECTIVE \ Reduce water consumption at Vitura's properties by 20% between 2013 and 2030

Water consumption across Vitura's portfolio has fallen 11% compared to 2013, thanks to measures rolled out to reduce consumption:

- installation of automatic faucets;
- installation of a water flow reduction system;
- monthly maintenance and meter reading;
- installation of automatic watering systems in green spaces;
- careful management of water flow;
- installation of rainwater collection system at Arcs de Seine, scheduled as part of the Rives de Bercy renovation program.

7. Biodiversity

\ OBJECTIVE \ Apply a biodiversity action plan across the entire portfolio.

In 2021, all of Vitura's buildings had dense, abundant green spaces, accessible to all tenants. Vitura takes care to protect and develop biodiversity, both during the acquisition phase and in the use of its properties:

- its property portfolio comprises 38,500 sq.m of green space, including trees, shrubs and herbaceous plants, helping to reduce the impact of heat islands during heatwaves;
- it systematically conducts ecological studies: the most recent study was carried out at Passy Kennedy, shortly after its acquisition in 2019;
- the biotope coefficient across the portfolio is 40%;
- most sites have nest boxes, and two extra were added in 2021 at Arcs de Seine;
- no pesticides are used across the portfolio.

8. Mobility

\ OBJECTIVE \ Encourage the use of low-impact mobility and provide facilities for electric vehicles.

Vitura encourages its employees and tenants to use public and low-impact transportation by providing a range of resources:

- electric vehicle charging stations at 80% of properties;
- locker rooms/showers at 60% of properties to encourage cycling;
- physical and digital guides and information panels with information about how to get around.

PRIORITY 3

HAVING A POSITIVE SOCIAL FOOTPRINT



Vitura's social footprint essentially comprises four different levels

\\ 1

NATIONAL LEVEL

- Government sustainable development goals
- "2°C pathway" laid down in the Paris agreement
- UN Global Compact

\\ 2

REGIONAL LEVEL

- Impact on activity, employment and community life
- Contribution to biodiversity conservation

\\ 3

PROPERTY PORTFOLIO LEVEL

- Reduction of environmental impacts and disturbances

\\ 4

STAKEHOLDER ENGAGEMENT LEVEL

- Buy-in for CSR policy
- Shared and sustainable value creation

1. Buildings tailored to their tenants

1.1. Health, safety, comfort and well-being

\ OBJECTIVE \ Foster tenant health and well-being

Tenant satisfaction is central to Vitura's corporate vision, and tenants are entitled to expect the best quality of life at work, both in terms of health and safety and comfort and well-being.

To this end, a number of actions were continued, rolled out or extended in 2021:

- regular monitoring by property managers of regulatory facilities audits;
- tracking of tenant satisfaction across the entire portfolio at quarterly information meetings for all tenants, and an annual survey on issues including comfort, well-being and access to amenities;
- creation of an annual events program to enhance tenant well-being, including various events to strengthen social ties;
- awareness-raising workshops on ESG issues;
- access to green spaces opened up to all, offering wide-ranging views of nature;
- shared indoor spaces decked with plants and floral decorations, enhancing tenants' connection with nature;
- remote working resources strengthened during the health crisis;
- variety of "wellness" services offered, including games rooms, book-share libraries, exercise classes;
- all tenant feedback taken into account.

1.2. Accessibility

\ OBJECTIVE \ Make 100% of our portfolio accessible to everyone

Vitura carries out an accessibility analysis as part of plans for renovation work and acquisitions and implements the necessary corrective measures.

2. Stakeholder engagement

\ OBJECTIVE \ Get stakeholder buy-in for Vitura's CSR approach to make an impact across the entire value chain

Vitura firmly believes in the importance of committing to environmental and social change, which it intends to share with all its stakeholders. It uses a variety of resources to gauge their expectations and bring them on board with its CSR approach:

- discussions held with all of Vitura's key internal and external stakeholders to update its strategy and draw up its materiality matrix;
- employee and tenant satisfaction surveys are used to identify the priority actions to be taken;
- discussions held with asset managers, property managers and CSR consultants to update its CSR action plan.



3. Attentiveness and respect for employee satisfaction

\ OBJECTIVE \ Achieve a high satisfaction rate among employees and involve them in the CSR process

Vitura is a people-centered company that places the utmost importance on equal opportunity. Its employment policy respects human rights, labor law and International Labour Organization (ILO) conventions.

In 2021, 100% of its employees reported they were satisfied. Numerous management measures contribute to maintaining this very high level of satisfaction:

- signatory of the United Nations Global Compact since 2015;
- creation of an annual events program to boost employee well-being;
- possibility of remote working during Covid periods;
- employees consulted on ESG priorities via a CSR questionnaire;
- internal code of ethics signed by all employees, which includes the principles of non-discrimination (gender and career diversity), respect for human rights and labor law, for all stakeholders (members of the Board of Directors, shareholders, employees, subcontractors, suppliers,

and the communities impacted by the Vitura's properties), and the Company's sustainable development commitments.



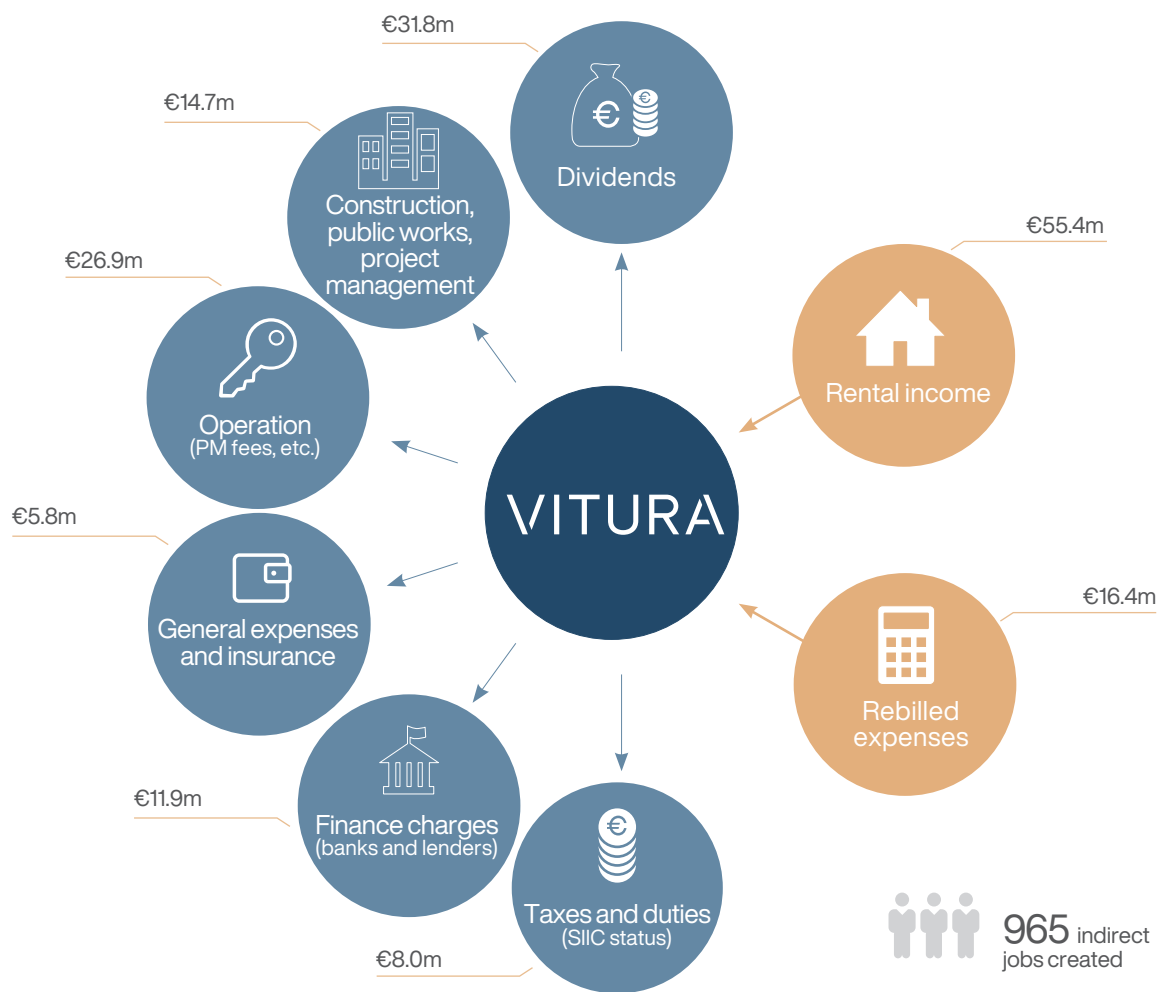
4. Regional and employment market impact

OBJECTIVE

Assess Vitura's contribution to local social and economic activity

Given that regional impacts are an essential link in the real estate value chain, Vitura works tirelessly to increase its contribution to local communities.

- creation of 965 indirect jobs;
- events and awareness-raising activities run by local associations, such as You'Manity and Octobre Rose in 2021, at Vitura sites.



5. Responsible purchasing policy

OBJECTIVE

Have 100% of stakeholders commit to the responsible purchasing policy

Since Vitura's operating model is largely based on outsourcing, its CSR strategy is focused to a great extent on ensuring the commitment of its suppliers and partners. In 2021, 90% of service providers (by purchase volume) responded to the yearly questionnaire they were sent. This showed that:

- 100% of asset managers and property managers have signed environmental clauses;
- 100% of service providers undertook to comply with Vitura's CSR policy in 2021 by signing its responsible purchasing charter.

Partnerships and corporate sponsorship

Vitura is involved in several real estate and sustainable development organizations, ensuring it is closely attuned to market and public expectations and that it stays abreast of best practices.



The **OID (Observatoire de l'Immobilier Durable)** is an independent real estate forum for the promotion of sustainable development that brings together more than 80 members and partners, including leaders of the commercial real estate sector in France. It actively pushes for greater recognition of ESG issues in France and abroad, through a program of actions carried out both in the field and with public authorities.



The European Public Real Estate Association (**EPRA**) is made up of Europe's leading listed real estate companies. It primarily aims to standardize reporting practices across the industry. Vitura has been an active member and sponsor of the annual EPRA conference for almost ten years. Its financial and non-financial reports are prepared in accordance with EPRA's Best Practices Recommendations (BPRs).



Institut de l'Épargne Immobilière et Foncière is an independent research center that acts as a forum for discussion and exchange among real estate and investment professionals. Vitura has been a member since 2010 and is listed on the Euronext IEIF "SIIC France" index.



The **Global Real Estate Sustainability Benchmark (GRESB)** is an organization providing standardized and validated **Environmental, Social and Governance (ESG) data to financial markets**. Established in 2009, the GRESB has become the leading ESG benchmark for real estate and infrastructure investments across the world and is used by 140 institutional and financial investors to inform decision-making.



Global Compact France, the official local network association in France for the UN Global Compact, brings together more than 1,500 business and non-business entities to help them proactively network and engage with respect to the Ten Principles relating to human rights, labor, environment and anti-corruption. These criteria focus on the implementation of best practices in transparency, strategy, governance, stakeholder engagement and contribution to the United Nations' goals.



The Urban Land Institute (**ULI**) is a non-profit organization that boasts more than 45,000 members across the globe from all private and public sectors relating to urban planning and real estate development. Vitura is a member of this organization and participates in its rich exchange of expertise and best practices.



PRIORITY 4

ROLLING OUT INNOVATIVE ACTIONS

In 2018, Vitura set up a sustainable innovation fund, strengthening its drive to continuously improve the environmental performance of its assets. Managed by the CSR Committee, the fund is supplemented by an internal carbon tax of €20 per metric ton of CO₂.

The tax applies to the "Management" scope emissions from Vitura's portfolio, described in Appendix 1. It came to €51,060 in 2021, corresponding to 2,553 tCO₂eq. of emissions. The carbon tax helped finance a number of initiatives aimed at improving the ecological performance of Vitura's assets: the installation of new birdhouses, the replacement of old lighting with LEDs in one of the parking lots, the installation of additional electricity meters and the organization of events to raise awareness about sustainable development.

