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Non-Financial Information Statement

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Stepping up our commitment

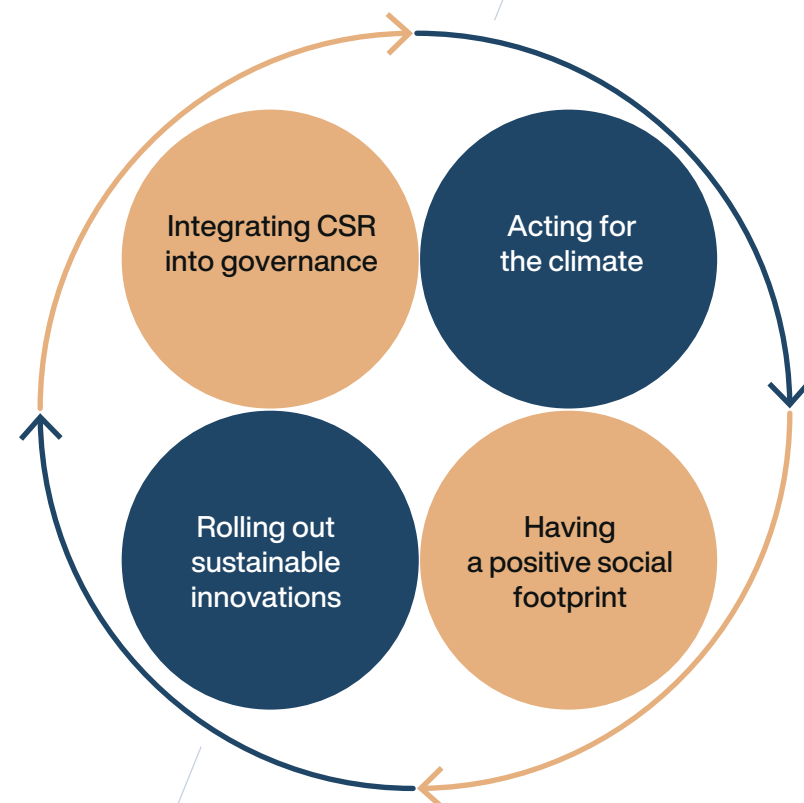
Ever since its creation in 2006, Vitura has closely associated economic performance and environmental and social excellence. It has embraced the challenges of sustainable development and is strongly committed to the transitions facing society. It began publishing a Non-Financial Information Statement (NFIS) on a voluntary basis in 2013. Having shown great resilience during the pandemic and the subsequent energy crisis, Vitura took further strides in 2023. It is now working closely with its tenants to identify priority issues and to define action plans for each site through environmental, social and governance (ESG) communities, which have been set up as part of broader energy efficiency plans.

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 corporate 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 tertiary eco-energy scheme issued within the broader framework of France's ELAN law, encouraging those involved in the energy management of tertiary buildings to reduce energy consumption.

The results produced have won the recognition of national and international environmental, social and governance (ESG) analysts. In 2023, Vitura received a GRESB (Global Real Estate Sustainability Benchmark) 5-star rating with an excellent score of 94/100, and has been ranked world number 1 (Global Sector Leader) in the listed office property companies category four times.



Priority 1 Integrating CSR into corporate 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.

The new ESG communities set up on each site in 2023 have further increased Vitura's capacity for action, agility and resilience.

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 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 responsible real estate report put together by the French organization for the promotion of sustainable real estate (OID), (iii) the topics that must be covered in the NFIS, (iv) the rating criteria used in

non-financial questionnaires (GRESB, CDP, etc.) and (v) MEDEF and AMF recommendations. It anticipates the real estate component of the European Union's green taxonomy, which will direct investment flows to the most virtuous projects. Some 21 challenges have been identified in this way. A materiality analysis is conducted involving all Vitura's internal and external stakeholders, with a questionnaire

distributed and a materiality matrix produced. In 2023, this process was strengthened by working closely with tenants. Their feedback on 21 pre-identified issues showed that, like other Vitura stakeholders, our tenants rank climate change mitigation and resilience as top priorities.

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.

Five main risks specific to Vitura were identified as a result of the review in 2023, unchanged from previous years:



reputation risks related to comfort and well-being



regulatory and reputation risks linked to energy



regulatory and reputation risks linked to greenhouse gas emissions



physical risks linked to climate change, such as heatwaves, droughts and flooding



risks related to stakeholder relations

In this section of the report, symbols are used to identify the actions taken to measure these risks.

See the "Risk Factors" section on page 98 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.

	Commitment	Scope	Indicator	Objective	2022 result	2023 result	Comments
PRIORITY 2: ACTING FOR THE CLIMATE	Reduce greenhouse gas emissions linked to energy consumption at its properties	Assets in operation	Emissions linked to energy consumption at its properties ⁽¹⁾	-54% between 2013 and 2030	-40%	-41%	Energy efficiency plans, the use of increasingly low-carbon urban networks, and the reduced use of gas at the Hanami building explain this reduction in emissions linked to energy consumption.
		Assets in operation	% of renewables in final energy consumption	32% in 2023	11%	12%	The constant use of urban networks maintains the percentage of renewable energies in final energy consumption. This percentage is set to change in 2024 with the connection of the Hanami building to the Rueil-Malmaison geothermal heating network in October 2023.
	Offset residual greenhouse gas emissions from headquarters	Vitura	% of CO ₂ emissions offset	100%	100%	100%	Every year, Vitura offsets 100% of its emissions from its headquarters with the GoodPlanet foundation.
	Evaluate environmental risks	Assets in operation	% of properties that have undergone risk mapping	100%	100%	100%	Identifying asset risks is an integral part of Vitura's CSR approach.
		Assets under renovation		100%	100%	100%	
	Reduce properties' energy consumption	Assets in operation	Properties' energy consumption	-40% between 2013 and 2030	-32%	-32%	This reduction in energy consumption is attributable to the performance of technical equipment and the optimization of control and usage.
	Improve the recycling process across the portfolio	Assets in operation	% of properties with a process for collecting data on waste generated	100%	100%	100%	Vitura draws up annual waste monitoring reports for each of its assets.
	Track water consumption across the portfolio	Assets in operation	% of properties with a process for collecting data on water consumption	100%	80%	100%	Vitura monitors water consumption at each of its assets on an annual basis. Since 2023, this data has been collected automatically on Vitura's ESG platform.
	Encourage low-impact mobility	Assets in operation	Number of bicycle parking spaces per property	-	62	69	Low-impact mobility is an important part of Vitura's CSR strategy. The number of bicycle parking spaces has risen to 243, including those on the Rives de Bercy campus, which was delivered in October 2023.
	Apply a low-carbon strategy on building sites	Assets under renovation	% of sites that apply a low-carbon/clean building site charter	100%	100%	100%	Vitura applies a clean building site charter to all its renovation projects.
% of construction sites with support from an environmental consultant			100%	77%	100%	Vitura works with an environmental consultant for all its renovation work.	
Raise awareness among stakeholders during the works phase		% of work sites with awareness-raising initiatives	100%	100%	100%	Vitura raises awareness of ESG issues among its stakeholders during the works phase of all its renovation work.	
PRIORITY 3: HAVING A POSITIVE SOCIAL FOOTPRINT	Ensure the health and safety of tenants and adapt to their needs and expectations in terms of comfort and well-being	Assets in operation	% of properties with tenant satisfaction surveys	100%	100%	100%	Vitura conducts an annual tenant satisfaction survey on its portfolio.
	Propose an annual events program for tenants	Assets in operation	% of properties with a tenant events program	80%	60%	60%	Vitura runs an extensive events program for tenants.
		Assets in operation	% of on-site events on social or sustainability issues	25%	N/A	18%	This is a new indicator that highlights the percentage of events on social or sustainable issues at Vitura sites.
	Raise property manager and tenant awareness of environmental issues	Assets in operation	% of leased surface area covered by an environmental appendix	100%	100%	100%	The environmental appendix, automatically integrated into all leases, helps to involve stakeholders in Vitura's CSR approach.
		Assets in operation	% of properties covered by ESG awareness sessions	100%	100%	100%	Awareness around ESG issues is raised through green committees, which bring together, for each asset, a CSR community comprising the owner, tenants, property manager and maintenance provider.
	Find out about service providers' CSR practices	Vitura	% of main service providers having signed the responsible purchasing charter, weighted by purchasing volume ⁽²⁾	100%	95%	100%	Vitura brings its value chain on board its commitments by having its main service providers sign its responsible purchasing charter.
Ensure a high satisfaction rate among employees and bring them on board the CSR process	Vitura	% of satisfied Vitura employees	100%	100%	100%	Once again this year, the company's employees are satisfied.	

(1) Whether in terms of energy consumption or emissions linked to energy consumption at Vitura's properties, these indicators correspond to the average reduction measured across the portfolio, between 2022/2023 and the date of acquisition of each building (since 2013). This indicator is adjusted for climate variability. See table of EPRA energy indicators on page 68.

(2) The indicator takes into account the proportion of service providers who have signed the responsible purchasing charter, weighted by their respective purchasing volume. The methodology has changed since 2022. The sum of the purchasing volume of the selected service providers must represent at least 70% of the total purchasing volume for the current year (vs. a selection based on a threshold of €50,000 per service provider in 2022), for the period from January 1, Y to September 30, Y+1 (vs. one calendar year in 2022). In 2023, selected service providers accounted for 72% of the Group's purchasing volume (€4.5 million).

Priority 2 Acting for the climate

Vitura's plan to mitigate and adapt to climate change is led by three main objectives:

1. reduce greenhouse gas (GHG) emissions across its real estate portfolio by 54% between 2013 and 2030 with the aim of achieving carbon neutrality by 2050, particularly through low-carbon redevelopment work;

2. make its properties resilient to climate change; and
3. get key stakeholder buy-in on addressing climate change.

It 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



Commitment	Scope	Indicator	Objective	2023 result
Reduce greenhouse gas emissions linked to energy consumption at its properties	Assets	Emissions linked to energy consumption at its properties	-54% between 2013 and 2030	-41%
	Assets in operation	% of renewables in final energy consumption	32% in 2023	12%
Offset residual greenhouse gas emissions from headquarters	Vitura	% of CO ₂ emissions offset	100%	100%

Vitura is aiming for a 54% reduction in greenhouse gas emissions linked to energy consumption at its properties by 2030. In 2023, these emissions amounted to 12 kgCO₂eq/sq.m, a 41% decrease vs. 2013. In order to continuously improve the energy performance of its buildings, Vitura draws up specific action programs for each building every year:

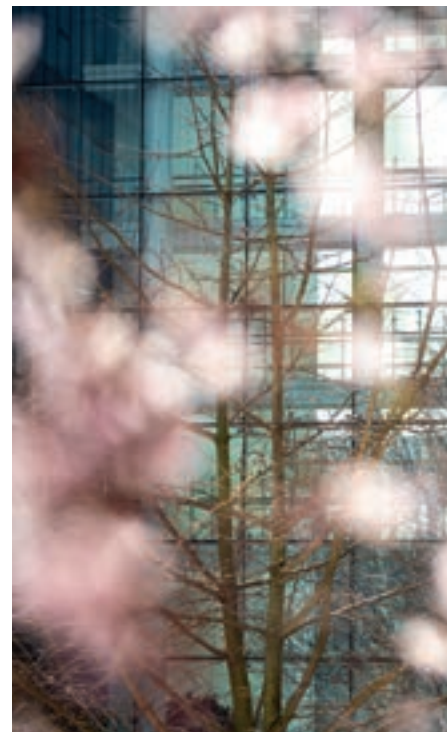
- multi-year improvement programs for renovation work;
- minor upgrade plans to improve energy performance;
- maintenance of BREEAM In-Use International and NF HQE™ Exploitation certifications;
- 2050 pathway with an associated climate change plan.

Renewable energy is also used to reduce carbon emissions at Vitura properties. Currently, 12% of the energy used by buildings in operation is renewable, with a target of 32% expected to be achieved by

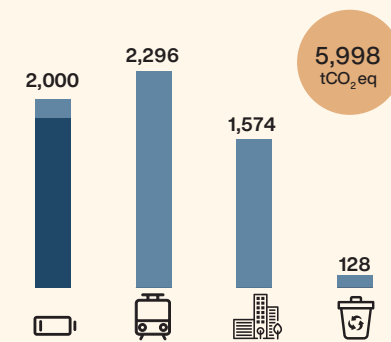
2024 by connecting the Hanami campus to Rueil-Malmaison's heating network from October 2023. This grid uses fully renewable and carbon-free geothermal energy for at least 55% of its needs.

Vitura also uses increasingly efficient tools to calculate the annual carbon footprint of its headquarters, both overall and per square meter. Its footprint stood at 15.1 metric tons of CO₂ equivalent in 2023 and efforts are ongoing to reduce it further. Alongside its efforts to reduce its emissions, Vitura voluntarily offsets its GHG emissions with the GoodPlanet Foundation (see Zoom in on...).

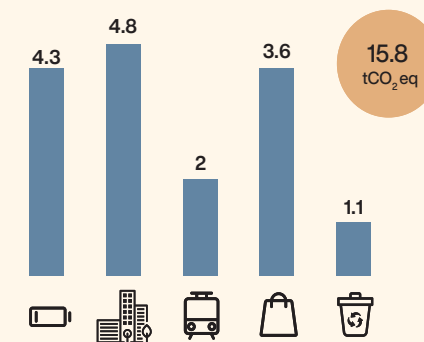
Lastly, Vitura set up a sustainable innovation fund in 2018, overseen by the CSR Committee. An innovative and effective tool, this fund is topped up annually with a carbon tax that Vitura applies on a voluntary basis. The fund helps finance a number of initiatives aimed at improving the environmental performance of Vitura's assets.



Carbon footprint of the portfolio in operation by source of emissions and by scope⁽¹⁾



Carbon footprint of headquarters by main sources of emissions⁽²⁾



- "Use" scope⁽³⁾
- "Management" scope⁽³⁾
- 🏠 Emissions from energy usage
- 🏢 Emissions from property assets
- 🚗 Emissions from employee commuting
- 🛒 Emissions from purchasing
- ♻️ Emissions from waste

In 2023, the publication of a new INSEE study on employee commuting has fine-tuned the data on average distances covered in the Paris region. As a result, the data source for calculating travel emissions was revised for assets in operation. The result is a net reduction in travel emissions, and therefore in the overall carbon footprint of the company's assets, in line with the low-impact mobility efforts made at Vitura. In addition, efforts to reduce energy consumption have also led to a significant reduction in energy costs compared with last year.

The headquarters' carbon footprint was 15.8 metric tons of CO₂ equivalent, stable on last year.



VITURA SUPPORTS GOODPLANET

Vitura also offsets its GHG emissions through its support for the GoodPlanet Foundation, an independent organization which uses methods directly inspired by the principles of the Clean Development Mechanism (CDM) of the United Nations Framework Convention on Climate Change and aims to:

- provide worldwide support to environmental, community-based projects in agroecology, sustainable energy and waste recovery via the Action Carbone Solidaire program;
- in France, raise awareness of sustainable development among the general public, schoolchildren, companies and associations through the GoodPlanet School, which has welcomed more than 45,000 people since its launch in 2019;
- in France, provide the widest possible access to the Domaine de Longchamp. In the spring and summer, the 3.5 hectare estate just ten minutes from Paris hosts unique exhibitions and events to learn about ecology in a hands-on way. Yann Arthus-Bertrand is the President of GoodPlanet.

FONDATION
GoodPlanet

(1) Figures adjusted for climate variability. See table of EPRA indicators on page 61.
(2) The data used to calculate the carbon footprint of the Company's headquarters has not been adjusted for climate variability.
(3) The scopes are described in the appendix to the NFIS.

2. Resilience of real estate assets

Objective

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



Commitment	Scope	Indicator	Objective	2023 result
Evaluate environmental risks	Assets in operation Assets under development	% of properties that have undergone risk mapping	100%	100%

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 built-up environments. To protect against such

events, Vitura has introduced a tailored action plan:

- create a climate risk map for all of its buildings, in order to assess their level of vulnerability;
- in consultation with property managers, implement protocols for emergency situations such as pandemics and floods, strengthened by drawing on all the lessons learned from the Covid-19 crisis;

- install and maintain dense and diversified vegetation to help regulate humidity and temperature, and preserve water resources;
- acquire properties where there is potential for green spaces to be developed to reduce the heat island phenomenon typical in urban environments.

3. 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



Commitment	Scope	Indicator	Objective	2023 result
Reduce properties' energy consumption	Assets in operation	Properties' energy consumption	-40% between 2013 and 2030	-32%

In 2023, Vitura had already achieved a 32% reduction in final energy consumption per sq.m at its properties for a total of 161 kWh_{FE}/sq.m, in line with the target of a 40% reduction by 2030.

Each year, Vitura proactively carries out a range of ambitious initiatives so that it and its stakeholders are well positioned to better manage their energy consumption and meet new regulations. Notable achievements in 2023 include:

- assisting its tenants in entering their energy consumption data on ADEME's dedicated platform OPERAT in line with France's tertiary green energy decree;
- automating the collection of energy consumption data across the portfolio to prepare for the upcoming European Corporate Sustainability Reporting Directive (CSRD). Vitura has selected the SaaS platform developed by market leader Stonal, paving the way for almost

instantaneous reporting, which is key to ensuring maximum performance and responsiveness. Rollout of the platform began in 2023 and will be completed in 2024;

- installing a building management system at all properties to promote optimal energy performance management;
- rolling out energy performance contracts on 40% of properties, designed to improve the energy efficiency of buildings and guarantee a reduction in energy consumption, with a target to roll them out across the whole portfolio;
- obtaining BREEAM In-Use International and/or NF HQE™ Exploitation certifications for all its assets;
- using urban heating and cooling networks promoting access to renewable energy generated from biomass (household waste) or geothermal sources;

- conducting pre-audits for the entire portfolio under France's eco-energy scheme for tertiary buildings to identify sources of energy savings and associated capital expenditure;
- maintaining the energy efficiency plans put in place at the end of 2022 to ease pressure on the French and European energy networks. Each building now has its own best practice guide, based on the current Ecowatt scenario (see Zoom in on...). These plans contributed to the overall reduction in energy consumption across Vitura's portfolio in 2023;
- setting up ESG communities as part of the broader energy efficiency plans. The communities, coordinated by property managers, cover energy efficiency issues and much more, fostering commitment, creativity and emulation of best practices. They meet at least once per quarter for ESG Committee meetings (see Zoom in on...).

From energy efficiency plans to ESG communities

Following on from the energy efficiency plans set up for winter 2022-2023, ESG communities have been set up at all Vitura sites. They promote a collective approach to continuous improvement in issues surrounding the social and environmental transitions.

In the fourth quarter of 2022, with winter approaching, Vitura took action to ease the strain on the French and European energy supply networks by implementing voluntary energy efficiency plans at each of its sites. Since then, property managers have set up monitoring committees with tenants, meeting every quarter to support their environmental commitments in non-shared spaces. These committees, which are a collaborative forum for tenants and property managers, also discuss issues surrounding the social and environmental transitions. In the same vein, ESG communities have been set up to promote a collective approach to continuous improvement. They have fast become an invaluable source of ideas

and teamwork, which Vitura and its property managers can draw on to optimize action plans and launch new initiatives.

Energy and ideas

The newly set-up ESG communities wasted no time in proving their worth by bringing fresh ideas to the 2023 action plans. Their proposals were immediately put into practice by the property managers and technical service providers. One of the main components of the energy efficiency plans is lowering scheduled temperatures to save on heating, including in non-shared spaces. To encourage tenants to apply this measure, and to avoid having to make

manual adjustments, the new ESG communities at Europlaza and Arcs de Seine suggested adapting heating schedules based on perceived temperature, which can vary depending on orientation and floor. The measure also includes setting heating to turn on and off at different times toward the beginning and end of winter. It was implemented in winter 2023-2024.

The ESG communities have also launched new initiatives to encourage low-impact mobility, the circular economy, and inclusivity. Focusing on the issues that matter to tenants, these have proven highly successful (see Zoom in on..., p. 60).



Energy efficiency plans maintained

With a 32% reduction in Vitura's overall energy consumption in 2023, energy efficiency plans have proven themselves to be integral to a broader strategy to combat climate change.

Vitura and its stakeholders (tenants, property managers and technical service providers) have agreed to make the plans a lasting fixture. Depending on its technical characteristics, each property will continue to:

- draw up an exhaustive inventory of ways it can manage and reduce its energy consumption;
- set up green/amber/red Ecowatt scenarios for pressure on the energy networks;
- automatically implement its green scenario;
- prepare action plans to react to amber and red scenarios;
- hold quarterly steering committee meetings with the ESG communities.

4. Resources, waste and the circular economy

Objective Limit the impact of waste generated by real estate operations 

Commitment	Scope	Indicator	Objective	2023 result
Improve the recycling process across the portfolio	Assets in operation	% of properties with a process for collecting data on waste generated	100%	100%

As part of Vitura's efficiency initiative, waste production in connection with operating buildings continued to fall, with a 6% reduction on the previous year thanks to several practical 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 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 80% of properties.

In restaurant areas:

- a food waste policy is in place in selected intercompany restaurants offering takeaway meals;
- a zero-plastic policy has been rolled out, with plastic bottles, cups and straws substituted out across the majority of intercompany restaurants;
- local products and fresh and seasonal produce are on offer in the Europlaza and Passy Kennedy intercompany restaurants;
- a vegetarian option is always available and, at the Arcs de Seine intercompany restaurant, bio-waste is subject to an anaerobic digestion process.

5. Water consumption

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

Commitment	Scope	Indicator	Objective	2023 result
Track water consumption across the portfolio	Assets in operation	% of properties with a process for collecting data on water consumption	100%	100%

Vitura has rolled out several measures to reduce consumption:

- installing automatic faucets;
- installing water flow reduction systems;
- carrying out monthly maintenance and meter readings;
- installing automatic watering systems in green spaces;
- carefully managing water flow;
- automated collection of water consumption data on an ESG platform for the entire portfolio.




6. Biodiversity

Objective Apply a biodiversity action plan across the entire portfolio 

All of Vitura's buildings have 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 biotope coefficient across the portfolio is 22%;
- nesting boxes have been installed at most sites;
- initiatives are run to preserve biodiversity; and
- no pesticides are used across the portfolio.

7. 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. Some 80% of its sites are located less than 200 meters from a bus, subway or RER rail station. In particular, it provides on-site:

- electric vehicle charging stations;
- locker rooms, showers and bike parking at 80% of its properties;
- paper and digital guides and information displays about the low-impact transportation facilities on offer.

Improved performance at Rives de Bercy

Following renovations that complied with clean building site and low-pollution building site charters, which finished in October 2023, the Rives de Bercy campus is set to deliver an improved operating environmental performance and offer occupants even greater comfort.

Target	Scope	Indicator	Objective	2023 result
Apply a low-carbon strategy on building sites	Assets under renovation	% of sites that apply a low-carbon/clean building site charter	100%	100%
		% of construction sites with support from an environmental consultant	100%	100%
Raise awareness among stakeholders during the works phase		% of sites with awareness-raising for all participants during the works phase	100%	100%

A low-carbon building site

The Rives de Bercy renovation was launched with the ambition of bringing the property's carbon footprint down to a minimum by analyzing the life cycle of its materials and leveraging the circular economy. As a result, the carbon footprint of the renovation was 26 times smaller than had the building been demolished and rebuilt.

Cultivating biodiversity

As well as providing informal, inspiring spaces for tenants to work and relax, Rives de Bercy's 6,000 sq.m garden terraces also offer a multitude of new habitats to encourage biodiversity, from stonework to crevices, nesting boxes and wooded areas with 100% local tree varieties.



Adapting to climate change

With climate change, heat islands are one of the greatest threats to urban populations. By planting tree-covered areas all over its gardens, Rives de Bercy will provide its future occupants with spots where they can escape from the city heat. Since the property is close to the Seine, three buffer tanks, sized to withstand the river's "ten-year flood" water levels, have been installed in the basement.

Shifting to low-impact mobility

Mitigating climate change means transforming our mobility toward solutions that emit less CO₂. The new

Rives de Bercy campus is designed with this transition in mind, offering a 135-space bicycle parking facility, charging stations for all types of electric vehicles, an entrance 150 meters from the subway station and direct access to a dense network of safe paths for all forms of low-impact mobility.

Reducing energy consumption

By renovating technical equipment such as air handling units, cooling units and lighting, and by optimizing building management systems (adjusted setpoint temperature, optimized airflow rate, presence detectors, etc.), the property should see energy savings of around 20% in operation.

Priority 3 Having a positive social footprint



Vitura's social footprint essentially comprises four different levels

<p>/ 1 NATIONAL LEVEL</p> <p>Government and sustainable development goals</p> <p>"2°C pathway" laid down in the Paris agreement</p> <p>UN Global Compact</p>	<p>/ 2 REGIONAL LEVEL</p> <p>Impact on activity, employment and community life</p> <p>Contribution to biodiversity conservation</p>	<p>/ 3 PROPERTY PORTFOLIO LEVEL</p> <p>Reduction of environmental impacts and disturbances</p>	<p>/ 4 STAKEHOLDER ENGAGEMENT LEVEL</p> <p>Buy-in for CSR policy</p> <p>Shared and sustainable value creation</p>
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1. Buildings tailored to their tenants

1.1. Health, safety, comfort and well-being



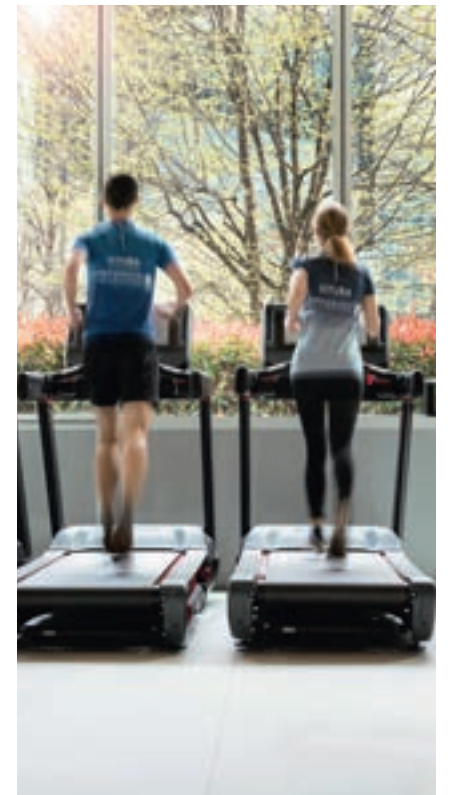
Objective		Foster tenant health and well-being		
Commitment	Scope	Indicator	Objective	2023 result
Ensure the health and safety of tenants and adapt to their needs and expectations in terms of comfort and well-being	Assets in operation	% of properties with tenant satisfaction surveys	100%	100%
Propose an annual events program for tenants	Assets in operation	% of properties with a tenant events program	80%	60%

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 2023:

- regular monitoring by property managers of regulatory facilities audits; no points were identified as non-compliant across the assets during the year;
- 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 (see Zoom in on..., p. 60);
- 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, gyms and exercise classes.



1.2. Accessibility

Objective		Make 100% of our portfolio accessible to everyone		
Before each planned acquisition or major renovation, Vitura carries out an accessibility analysis and implements the necessary corrective measures. In 2024, accessibility audits will be carried out at Europlaza and Arcs de Seine. They will take into account all	types of disability (motor, auditory, visual and mental) and all aspects of accessibility (external pathways, access and reception conditions, circulation in buildings, toilets, interior doors and locks, floor coverings, layout and equipment for information and	comfort). The first corrective measures could be to simplify language, introduce braille in displays and modulate the sound level of background music.		

2. Stakeholder engagement

Objective		Get stakeholder buy-in for Vitura's CSR approach to make an impact across the entire value chain		
Commitment	Scope	Indicator	Objective	2023 result
Raise property manager and tenant awareness of environmental issues	Assets in operation	% of leased surface area covered by an environmental appendix	100%	100%
	Assets in operation	% of properties covered by ESG awareness sessions	100%	100%
Find out about service providers' CSR practices and get stakeholder buy-in	Vitura	% of main service providers having signed the responsible purchasing charter, weighted by purchasing volume	100%	100%

Vitura has always been committed to environmental and social change and knows that it is absolutely essential for all of its stakeholders to join its commitments. It uses a variety of methods to bring its stakeholders on board.

For all internal and external stakeholders, Vitura:

- carries out regular consultations to draw up its materiality matrix and update its CSR strategy and action plan;
- raises awareness of and encourages involvement in ESG issues via regular events and meetings across all sites.

For employees, Vitura:

- conducts satisfaction surveys;
- limits business travel to a minimum depending on the importance of meetings;
- runs awareness-raising initiatives and provides training in best practices.

For its tenants, Vitura:

- conducts satisfaction surveys;
- promotes conscientious energy use through environmental appendices to leases and implementation of energy efficiency plans;

- raises awareness and encourages involvement in ESG issues through ESG committees and regular events and meetings across all sites.

For service providers and suppliers, Vitura:

- conducts surveys about their CSR practices;
- requires signature of a responsible purchasing charter to join Vitura's proactive approach and contribute to its performance plan.

3. Attentiveness and respect for employee satisfaction

Objective		Achieve a high satisfaction rate among employees and bring them on board the CSR process		
Commitment	Scope	Indicator	Objective	2023 result
Ensure a high satisfaction rate among employees and bring them on board the CSR process	Vitura	% of satisfied Vitura employees	100%	100%

Vitura is a people-centered company that places the utmost importance on equal opportunity. Its employment policy respects human rights, the French Labor Code (*Code du travail*) and International Labour Organization (ILO) conventions.

In 2023, 100% of Vitura employees reported that they were satisfied in the annual satisfaction survey. Numerous management

measures contribute to maintaining this very high level of satisfaction:

- creation of an annual events program to boost employee well-being;
- 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 Vitura's properties), and the Company's sustainable development commitments;

- promotion of physical activity and sports through regular organized sporting events, such as employees' participation in the 16th "Les Foulées de l'Immobilier" race in June 2023, and the Royal Parks Half Marathon in London in October 2023.

4. Regional and employment market impact

Objective		Get stakeholder buy-in for Vitura's CSR approach to make an impact across the entire value chain		
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Given that regional impacts are an essential link in the real estate value chain, Vitura works tirelessly to increase its contribution to local communities, by:

- helping to maintain 697 indirect long-term jobs;
- inviting local businesses and professionals to give concerts or distribute treats on celebration days;
- involving local charities in events and awareness-raising activities at Vitura sites. This has included Octobre Rose, which raises awareness about the importance of breast cancer screening; Yoti, which recovers used toys to give them a second life; Aïda, which collects new toys for children in hospital; and the White Collar Challenge, a not-for-profit amateur boxing gala that raises funds to promote education and integration through sport.

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.

- 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.
- EPRA BPR GOLD** 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).
- IEIF** 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 "SIC France" index.
- GRESB** 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.
- ULI** (Urban Land Institute) 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.

Site events in 2023

ESG highlights

As in every other year, there was no shortage of special events at Vitura properties in 2023. Some were organized to celebrate national holidays, while others echoed causes close to tenants' hearts, supporting their commitment to international, national or local initiatives. The ESG communities, themselves offshoots of the new ESG committees set up as part of broader energy efficiency plans, are already playing an active role in this busy community life, with support from property managers.

At Europlaza and Arcs de Seine, life-saving training initiatives have been renewed, with two to three sessions a year. Each training

session is run by professional firefighters from Boulogne-Billancourt and Courbevoie and is attended by around 30 volunteers.

At both sites, Christmas gifts were collected by non-profit Aïda for the fight against cancer, which supports children in hospital.

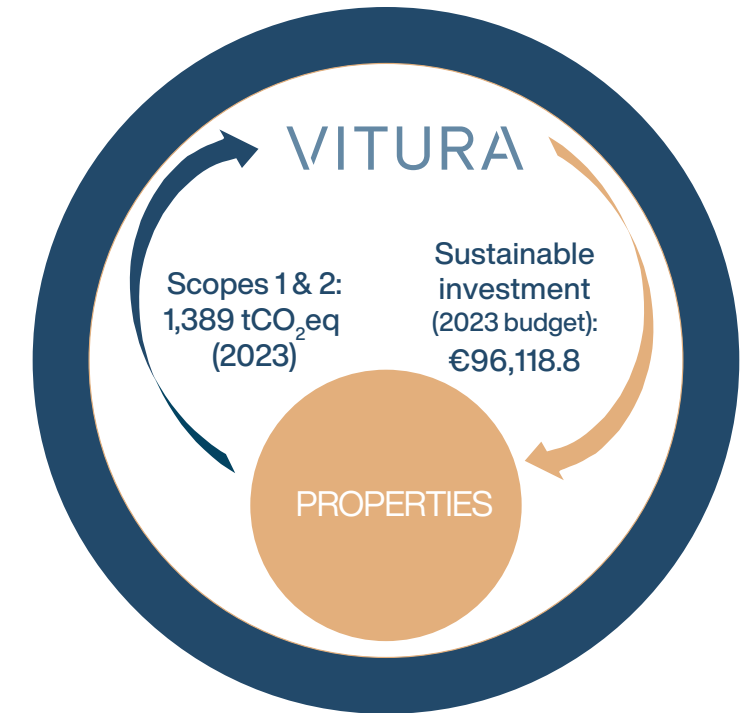
Aïda was chosen at the request of a tenant. Those who took part appreciated how easy it was to make donations electronically, and welcomed the opportunity to give sick children the gifts they were hoping for. By word of mouth, the initiative has spread to other sites where Vitura tenants are also present.

Among other events, the two bicycle diagnosis and repair workshops were also a great success with employees attracted by this environmentally friendly mode of transport. The clear focus on environmental issues throughout the events calendar in 2023 continued with two awareness-raising workshops – one on water wastage and the other on waste sorting.



Priority 4 Rolling out innovative actions

Since 2018, Vitura's innovative and effective sustainable innovation fund has helped improve the performance of its properties. Managed by the CSR Committee, it is financed by a carbon tax which Vitura applies on a voluntary basis for its "Management" scope GHG emissions (as reported) as described in Appendix 1. The carbon tax amounted to €69.2 in 2023 (according to the planned progression by France's Energy Transition Law no. 2015-992 of August 17, 2015 relating to the energy transition for green growth), bringing the sustainable innovation fund to €96,118.80, for 1,389 tCO₂eq. of emissions. This has helped finance a number of initiatives.



Appendix Reporting indicators and methodology in line with EPRA/GRI recommendations

ESG indicators are published annually in line with the latest EPRA Sustainability Best Practices Recommendations (EPRA sBPR).

The environmental indicators published by Vitura are aligned with the recommendations of the European Public Real Estate Association (EPRA), of which the Company is a member. EPRA's role is to promote, develop and represent the publicly listed real estate sector. Its Sustainability Best Practices Recommendations (sBPR) provide guidelines to make ESG information published in the annual reports of public property companies clearer and more comparable. This report takes into account the latest amended version of the EPRA recommendations.

The concordance table on page 241 indicates where the information recommended in the EPRA guidelines can be found in the 2023 Annual Report.

Reporting scope

Vitura applies EPRA recommendations to its organizational scope (its "Corporate" scope) and to the "Management" and "Use" scopes for its real estate assets. These scopes are defined in the table below.

The 2023 reporting scope corresponds to the six property complexes owned at January 1, 2023: Arcs de Seine, Europlaza, Rives de Bercy, Hanami, Passy Kennedy and Office Kennedy.

The reporting period runs from October 1, 2022 to September 30, 2023 (this methodology was reviewed for the 2023 NFIS so that actual data could be used; 2022 data has been adjusted for purposes of comparison). Any asset acquired in year Y can only be included in

the reporting for year Y+1. Similarly, an asset sold in year Y is excluded from the reporting for that year.

Last year, "Development" (or "Renovation") was added to the environmental data reporting scope (energy consumption, GHG emissions, water consumption and waste) specific to the Rives de Bercy building site. The aim is to have a specific reporting scope for properties undergoing construction or renovation work, where more than 50% of the total surface area is vacant. However, during the works phase, it is difficult to account for the consumption associated with the work, and to compare it with an equivalent scope in year Y-1. As a result, Rives de Bercy will be excluded from environmental and social data reporting this year. However, site-specific indicators will be reported in the NFIS. "Development" scope indicators are calculated on a pro rata basis, based on the surface area of the building site.

The reported data has been reviewed by an independent third party. Their report can be found on page 72.

The 2023 coverage rates are indicated for each reporting scope and indicator. The following buildings are included in the reporting scopes:

- "Corporate": Vitura headquarters;
- "Management": Arcs de Seine, Europlaza, Hanami, Passy Kennedy, Office Kennedy;
- "Use": Arcs de Seine, Europlaza, Hanami, Passy Kennedy, Office Kennedy.

All these buildings are office buildings.

A summary of the reporting methodology used is provided below.

Scope	1. Corporate	2. Management	3. Use	4. Renovation
Activities	Headquarters and Vitura corporate activities	Property management by the asset and property manager	Use of buildings by tenants	Activities of sites related to works
Indicators	All "Corporate" indicators	All "Property portfolio" indicators		Specific indicators
Physical scope	Headquarters	Common areas and shared use	Private areas and private use	Building under renovation

EPRA environmental performance indicators

Corporate indicators

"Corporate" scope	EPRA code	GRI Standard and CRESO indicator code	Measurement unit	2022 with climate adjustment	2023 with climate adjustment	2022/2023 change	2023 without climate adjustment
ENERGY							
Volume							
Total energy consumption			MWh _{FTE}	38.1	39.2	3%	36.3
o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh _{FTE}	-	-	-	-
o/w electricity	Elec-Abs	302-1	MWh _{FTE}	19.0	17.3	-9%	17.3
o/w urban network	DH&C-Abs	302-1	MWh _{FTE}	19.1	21.8	14%	19.0
Ratios							
• Per sq.m	Energy-Int	CRE1	kWh _{FTE} /sq.m	218	224	3%	207
• Per FTE	Energy-Int	CRE1	kWh _{FTE} /FTE	12,703	13,050	3%	12,102
GREENHOUSE GAS EMISSIONS							
Volume							
Total energy-related emissions			tCO ₂ eq	4.5	4.8	7%	4.3
• o/w direct	GHG-Dir-Abs	305-1	tCO ₂ eq	-	-	-	-
• o/w indirect	GHG-Indirect-Abs	305-2	tCO ₂ eq	4.5	4.8	7%	4.3
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO ₂ eq/sq.m	26	28	7%	25
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO ₂ eq/FTE	1,507.5	1,609	7%	1,439
WATER							
Volume							
Total consumption	Water-Abs	303-1	cu.m	47.7	50.8	6%	
Ratios							
• Per FTE	Water-Int	CRE2	cu.m/FTE	15.9	16.9	6%	
• Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.3	0.3	6%	
WASTE							
Volume							
Total volume	Waste-Abs	306-2	kg	2,700	2,700	0%	
% recycled	Waste-Abs	306-2	%	100%	100%	0%	
Ratios							
• Per FTE			kg/FTE	900	900	0%	

Basis of calculation:
2023: 175 sq.m, and 3 FTEs.
2022: 175 sq.m, and 3 FTEs.

Coverage rate: 100% for the "Corporate" scope.

Portfolio energy indicators – Absolute scope

"Management" and "Use" scopes	EPRA code	GRI Standard and CRES D indicator code	Measurement unit	2022 with climate adjustment	2023 with climate adjustment	2022/2023 change	2023 without climate adjustment
"Management" scope – Lessors				Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)
Volume							
Total energy consumption			MWh _{FE}	17,018	15,983		15,757
			MWh _{PE}	27,790	26,650		26,424
o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh _{FE}	3,191	2,596		2,257
o/w electricity	Elec-Abs	302-1	MWh _{FE}	8,286	8,205		8,205
o/w urban network	DH&C-Abs	302-1	MWh _{FE}	5,540	5,182		5,296
Ratios							
• Per sq.m	Energy-Int	CRE1	kWh _{FE} /sq.m	108	95	-11%	94
• Per FTE	Energy-Int	CRE1	kWh _{FE} /FTE	3,869	3,381	-13%	3,333
• Per sq.m	Energy-Int	CRE1	kWh _{PE} /sq.m	176	159	-10%	157
"Use" scope – Users							
Volume							
Total energy consumption			MWh _{FE}	11,141	11,011		10,961
			MWh _{PE}	25,150	24,832		24,783
o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh _{FE}	-	-		-
o/w electricity	Elec-Abs	302-1	MWh _{FE}	10,776	10,632		10,632
o/w urban network	DH&C-Abs	302-1	MWh _{FE}	364	378		329
Ratios							
• Per sq.m	Energy-Int	CRE1	kWh _{FE} /sq.m	70	66	-7%	65
• Per FTE	Energy-Int	CRE1	kWh _{FE} /FTE	2,533	2,329	-8%	2,318
• Per sq.m	Energy-Int	CRE1	kWh _{PE} /sq.m	159	148	-7%	148
"Management" and "Use" scopes							
Volume							
Total energy consumption			MWh _{FE}	28,158	26,994		26,718
			MWh _{PE}	52,940	51,482		51,207
Ratios							
• Per sq.m	Energy-Int	CRE1	kWh _{FE} /sq.m	178	161	-10%	159
• Per FTE	Energy-Int	CRE1	kWh _{FE} /FTE	6,403	5,709	-11%	5,651
• Per sq.m	Energy-Int	CRE1	kWh _{PE} /sq.m	335	307	-8%	305

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy; the Abs scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022 and Arcs de Seine (including building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2023.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2022 = 158,316 sq.m; 2023 = 167,829 sq.m. Basis of calculation for FTEs for 2023 (Abs scope): 4,728 FTE.

Coverage rate: 100% for the "Management" and "Use" scopes.

All Vitura assets are located in France.

Portfolio energy indicators – Like-for-like

"Management" and "Use" scopes	EPRA code	GRI Standard and CRES D indicator code	Measurement unit	2022 with climate adjustment	2023 with climate adjustment	2022/2023 change	2023 without climate adjustment
"Management" scope – Lessors				Like-for-like scope	Like-for-like scope	Like-for-like scope	Like-for-like scope
Volume							
Total energy consumption			MWh _{FE}	17,018	15,502	-9%	15,277
			MWh _{PE}	27,790	25,544	-8%	25,319
o/w fossil fuels (gas and fuel oil)	Fuels-LfL	302-1	MWh _{FE}	3,191	2,596	-19%	2,257
o/w electricity	Elec-LfL	302-1	MWh _{FE}	8,286	7,724	-7%	7,724
o/w urban network	DH&C-LfL	302-1	MWh _{FE}	5,540	5,182	-6%	5,296
Ratios							
• Per sq.m	Energy-Int	CRE1	kWh _{FE} /sq.m	108	98	-9%	97
• Per FTE	Energy-Int	CRE1	kWh _{FE} /FTE	3,869	3,525	-9%	3,474
• Per sq.m	Energy-Int	CRE1	kWh _{PE} /sq.m	176	161	-8%	160
"Use" scope – Users							
Volume							
Total energy consumption			MWh _{FE}	11,141	10,076	-10%	10,027
			MWh _{PE}	25,150	22,683	-10%	22,634
o/w fossil fuels (gas and fuel oil)	Fuels-LfL	302-1	MWh _{FE}	-	-		-
o/w electricity	Elec-LfL	302-1	MWh _{FE}	10,776	9,698	-10%	9,698
o/w urban network	DH&C-LfL	302-1	MWh _{FE}	364	378	4%	329
Ratios							
• Per sq.m	Energy-Int	CRE1	kWh _{FE} /sq.m	70	64	-10%	63
• Per FTE	Energy-Int	CRE1	kWh _{FE} /FTE	2,533	2,291	-10%	2,280
• Per sq.m	Energy-Int	CRE1	kWh _{PE} /sq.m	159	143	-10%	143
"Management" and "Use" scopes							
Volume							
Total energy consumption			MWh _{FE}	28,158	25,579	-9%	25,303
			MWh _{PE}	52,940	48,228	-9%	47,952
Ratios							
• Per sq.m	Energy-Int	CRE1	kWh _{FE} /sq.m	178	162	-9%	160
• Per FTE	Energy-Int	CRE1	kWh _{FE} /FTE	6,403	5,816	-9%	5,753
• Per sq.m	Energy-Int	CRE1	kWh _{PE} /sq.m	335	305	-9%	303

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy; the Abs scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022 and Arcs de Seine (including building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2023.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2022 = 2023 = 158,316 sq.m. Basis of calculation for FTEs for 2023 (LfL scope): 4,398 FTE.

Coverage rate: 100% for the "Management" and "Use" scopes.

All Vitura assets are located in France.

Portfolio greenhouse gas emission indicators – Absolute scope

"Management" and "Use" scopes	EPRA performance measure code	Ref: Global Reporting Initiative (GRI) G4 EPRA Construction & Real Estate	Measurement unit	2022 with climate adjustment	2023 with climate adjustment	2022/2023 change	2023 without climate adjustment
				Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)
"Management" scope – Lessors							
Volume							
Total energy-related emissions			tCO ₂ eq	1,661	1,389		1,273
• o/w direct	GHG-Dir-Abs	305-1	tCO ₂ eq	651	558		485
• o/w indirect	GHG-Indirect-Abs	305-2	tCO ₂ eq	1,010	831		788
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO ₂ eq/sq.m	10	8	-21%	8
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO ₂ eq/FTE	378	294	-22%	269
"Use" scope – Users							
Volume							
Total energy-related emissions			tCO ₂ eq	663	611		604
• o/w direct	GHG-Dir-Abs	305-1	tCO ₂ eq	-	-		-
• o/w indirect	GHG-Indirect-Abs	305-2	tCO ₂ eq	663	611		604
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO ₂ eq/sq.m	4	4	-13%	4
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO ₂ eq/FTE	151	129	-14%	128
"Management" and "Use" scopes							
Volume							
Total property portfolio emissions		305-1	tCO ₂ eq	2,323	2,000		1,876
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO ₂ eq/sq.m	15	12	-19%	11
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO ₂ eq/FTE	528	423	-20%	397

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy; the Abs scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022 and Arcs de Seine (including building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2023.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2022 = 158,316 sq.m; 2023 = 167,829 sq.m. Basis of calculation for FTEs for 2023 (Abs scope): 4,728 FTE.

Coverage rate: 100% for the "Management" and "Use" scopes.

All Vitura assets are located in France.

Portfolio greenhouse gas emission indicators – Like-for-like scope

"Management" and "Use" scopes	EPRA performance measure code	Ref: Global Reporting Initiative (GRI) G4 EPRA Construction & Real Estate	Measurement unit	2022 with climate adjustment	2023 with climate adjustment	2022/2023 change	2023 without climate adjustment
				Like-for-like scope	Like-for-like scope	Like-for-like scope	Like-for-like scope
"Management" scope – Lessors							
Volume							
Total energy-related emissions			tCO ₂ eq	1,661	1,364	-18%	1,248
• o/w direct		305-1	tCO ₂ eq	651	558	-14%	485
• o/w indirect		305-2	tCO ₂ eq	1,010	806	-20%	763
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO ₂ eq/sq.m	10	9	-18%	8
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO ₂ eq/FTE	378	310	-18%	284
"Use" scope – Users							
Volume							
Total energy-related emissions			tCO ₂ eq	663	563	-15%	555
• o/w direct		305-1	tCO ₂ eq	-	-		-
• o/w indirect		305-2	tCO ₂ eq	663	563	-15%	555
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO ₂ eq/sq.m	4	4	-15%	4
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO ₂ eq/FTE	151	128	-15%	126
"Management" and "Use" scopes							
Volume							
Total property portfolio emissions		305-1	tCO ₂ eq	2,323	1,927	-17%	1,803
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO ₂ eq/sq.m	15	12	-17%	11
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO ₂ eq/FTE	528	438	-17%	410

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy; the Abs scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022 and Arcs de Seine (including building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2023.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2022 = 2023 = 158,316 sq.m. Basis of calculation for FTEs for 2023 (LfL scope): 4,398 FTE.

Coverage rate: 100% for the "Management" and "Use" scopes.

All Vitura assets are located in France.

Portfolio water and waste indicators – Absolute scope

"Management" and "Use" scopes	EPRA code	GRI Standard and CRESO indicator code	Measurement unit	2022	2023	2022/2023 change
				Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)
WATER						
Volume						
Total consumption	Water-Abs	303-1	cu.m	61,458	64,048	
Ratios						
• Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.388	0.382	-2%
• Per FTE	Water-Int		cu.m/FTE	13.97	13.55	-3%
WASTE						
Volume						
Total volume	Waste-Abs	306-2	kg	306,455	287,110	
% recycled for materials			%	31%	27%	
% recycled for energy			%	69%	73%	
Ratios						
• Per FTE			kg/FTE	70	61	-13%

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy; the Abs scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022 and Arcs de Seine (including building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2023.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2022 = 158,316 sq.m; 2023 = 167,829 sq.m. Basis of calculation for FTEs for 2023 (Abs scope): 4,728 FTE.

Coverage rate: 100% for the "Management" and "Use" scopes.

All Vitura assets are located in France.

Note: water supply is provided by the municipal water network.

Green waste is accounted for under the Europlaza asset, which operates a green waste system. At end-of-life, 100% of waste from Vitura sites is recycled into materials or energy by the appropriate service providers.

Portfolio water and waste indicators – Like-for-like

"Management" and "Use" scopes	EPRA code	GRI Standard and CRESO indicator code	Measurement unit	2022	2023	2022/2023 change
				Like-for-like scope	Like-for-like scope	Like-for-like scope
WATER						
Volume						
Total consumption	Water-LfL	303-1	cu.m	61,458	64,048	4%
Ratios						
• Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.388	0.405	4%
• Per FTE	Water-Int		cu.m/FTE	13.97	14.56	4%
WASTE						
Volume						
Total volume	Waste-LfL	306-2	kg	306,455	287,110	-6%
% recycled for materials			%	31%	27%	-10%
% recycled for energy			%	69%	73%	5%
Ratios						
• Per FTE			kg/FTE	70	65	-6%

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy; the Abs scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022 and Arcs de Seine (including building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2023.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2022 = 2023 = 158,316 sq.m. Basis of calculation for FTEs for 2023 (LfL scope): 4,398 FTE.

Coverage rate: 100% for the "Management" and "Use" scopes.

All Vitura assets are located in France.

Note: water supply is provided by the municipal water network.

Green waste is accounted for under the Europlaza asset, which operates a green waste system. At end-of-life, 100% of waste from Vitura sites is recycled into materials or energy by the appropriate service providers.

EPRA social performance indicators

"Corporate" scope (GRI references: 405-1, 405-2, 404- 1, 404-3, 401-1 and 403-2)

Vitura has been publishing social performance indicators for the **"Corporate" scope in the HR section of its Annual Report for the last five years**. The page numbers are given in the EPRA sBPR concordance table on page 223 and the methodology used to calculate each indicator is provided in the section entitled "Reporting Methodology".

Vitura is committed to gender equality.

"Management" and "Use" scopes (GRI references: 416-1, 416-2 and 413-1)

The indicator used to assess health and safety across Vitura's properties (GRI reference: 416-1) is applied to 100% of its real estate assets, which must meet minimum requirements in terms of:

- indoor air quality;

- compliance with mandatory safety and security measures in France (fire drills, etc.).

Compulsory checks are outsourced through specific clauses in property management mandates.

The local stakeholder engagement indicator is applied and an analysis of its social impacts is completed each year by Vitura (GRI reference: 411-1) across 100% of its real estate assets. In terms of sub-categories, Vitura:

- calculates the impacts on employment;
- imposes a clean building site charter for all building work;
- measures the different levels of pollution at these sites through various reports and by maintaining the environmental certifications in effect for operations at all of its sites;
- has a biodiversity policy for all of its sites.

EPRA governance indicators

EPRA governance indicators (GRI references: 102-22, 102-24 and 102-25) are presented in the Legal Information section of the 2023 Annual Report. The page numbers are given in the EPRA sBPR concordance table on page 223.

Other indicators

Labeling and certification

Vitura's objective is to have all of its assets certified in accordance with two benchmark standards: NF HQE™ Exploitation and BREEAM In-Use International.

- 80% of Vitura's buildings are certified in accordance with the NF HQE™ Exploitation standard for commercial buildings in operation and the BREEAM In-Use International standard.

- 94% of the total surface area of the portfolio in operation is certified according to these two standards.

Other indicators

Vitura also publishes a qualitative or quantitative performance indicator for each ESG criterion categorized as material in the materiality matrix, notability mobility and its socio-economic impact. This information can be found in the ESG action plan on page 45.

Reporting methodology

Reporting methods

1. Measurement methods used

Scope

According to EPRA methodology, the absolute scope includes all buildings in operation over the reporting period, and the like-for-like scope includes all buildings in operation over both the Y reporting period and the Y-1 reporting period.

Building	2022		2023	
	Absolute scope	Like-for-like scope	Absolute scope	Like-for-like scope
Rives de Bercy				
Hanami	x	x	x	x
Office Kennedy	x	x	x	x
Europlaza	x	x	x	x
Arcs de Seine (buildings A and B)	x	x	x	x
Arcs de Seine (building C)			x	
Passy Kennedy	x	x	x	x

Surface area

The surface area used for the "Management" and "Use" scope indicators are those used for financial reporting:

2023	Reference surface area	Private surface area	Common surface area	FTE
Arcs de Seine	37,709	33,917	3,792	1,846
Europlaza	52,078	46,767	5,311	970
Hanami	34,381	29,215	5,166	580
Passy Kennedy	23,841	22,657	1,184	1,082
Office Kennedy	10,307	9,136	1,171	250
TOTAL	158,316	141,692	16,624	4728

The 175 sq,m surface area used for the "Corporate" scope corresponds to the surface area of Vitura's leased premises at 42 rue de Bassano, 75008 Paris, France. The scope of assets taken into account for non-financial reporting is the same as for financial reporting.

The reporting period runs from October 1, 2022 to September 30, 2023. Reporting frequency is every three months. Energy data collection has been automated for assets in operation using the ESG platform operated by Stonal.

It should be noted that Vitura's real estate operations do not maintain links between the French armed forces, and that Vitura does not encourage people to join the reserves.

Similarly, since its real estate operations do not involve upstream or downstream transport activities, Vitura has no action plan to reduce these emissions.

FTE

- The FTE indicator for the "Management" and "Use" scopes corresponds to the number of full-time employees across the sites, as reported by each property manager.
- The FTE indicator for the "Corporate" scope corresponds to the number of Vitura employees reported in the section on HR data.

2. Methods used for calculations and estimates

Methodology for collecting "Portfolio" energy data

Method 1

A data collection campaign is used to centralize energy data. The first choice is automatic collection, with manual collection as the default. To this end, a data collection mandate is offered to each tenant (for electricity contracts in private areas and electricity/gas/urban heating/urban cooling/water contracts for common areas). Each collection mandate enables automatic data transmission when it is signed and the electricity meter number is active. If the tenant refuses to accept the collection mandate, the data is collected manually from monthly or quarterly bills (notably for water). From an operational point of view, property managers provide information on common areas as well as on private areas where they manage the electricity meter numbers themselves. This means that tenants are only approached in the case of private energy contracts in their name.

Method 2

The Stonal platform, via the Ubigreen service provider, ensures automatic data feedback by collection mandate, then adds to this with manually collected data.

Method 3

In rare cases, no energy data is obtained (problem with the electricity meter number, one-off bill not recovered, etc.). In these cases, the following methodology is used to estimate the missing kWh data:

- Rule 1 (tenants for whom data cannot be collected on an ad hoc basis): estimate kWh using the average monthly consumption over the available time history for this tenant;
- Rule 2 (for a tenant with no data): estimate kWh with average consumption on all floors of the building:
 - Sub-case: for a vacant floor with no electricity meter number -> take the average consumption of the other electricity meter numbers on all the other vacant floors in the building,
 - Sub-case: electricity meter number without consumption feedback associated with a tenant in the case where the X other electricity meter numbers of the same tenant report the data -> electricity meter number consumption without feedback = average of the X other electricity meter numbers of the same tenant.

Calculation method: incorporation of properties' occupancy rates

In order to get a clearer representation of buildings' energy efficiency despite fluctuating occupancy rates, **the occupancy rate is incorporated into the energy consumption indicators in the 2023 NFIS.**

Calculation method: **For private areas** only (since the common areas are used by all users of the premises regardless of fluctuating occupancy, the occupancy rate should not impact energy consumption in common areas). Energy data is compared to the average annual occupancy rate per property to obtain a "maximum rate" consumption, using the following formula:

Consumption_{maximum rate (private areas)} = C_{Total private areas}/Average annual occupancy rate

This ensures that all properties have the same basis of comparability and that fluctuations in consumption will not be correlated to occupancy.

To facilitate the year-on-year comparison of properties' energy performance, the average annual occupancy rate per property must therefore be applied to prior years, using the same calculation method.

Incorporating this occupancy rate in the energy data will result in an adjustment to the energy consumption data presented in the 2022 NFIS so that it can be compared with the 2023 data on a like-for-like basis.

Details about the data presented

Energy consumption

- For the "Corporate" scope: data is retrieved directly from Vitura.
- For the "Management" scope: data is automatically retrieved from the Stonal platform via collection mandates from the energy supplier or property manager.
- For the "Use" scope: data is automatically retrieved from the Stonal platform via collection mandates from the energy supplier, or the property manager collects energy-related data and/or supporting invoices from the tenants and technicians of the various buildings.

The coefficient used to convert electricity from final energy (FE) to primary energy (PE) is 2.3.

Greenhouse gas emissions

- Greenhouse gas emissions are calculated according to the conventions used in the GHG Protocol, which in turn complies with the latest version of ISO 14064.
- Electricity and gas emissions factors are taken from the ADEME database (<http://www.bilans-ges.ademe.fr/>).
- Emission factors for urban networks (heat and cold production) are taken from the French decree of March 16, 2023 amending the decree of September 15, 2006 on energy performance diagnostics for existing buildings or parts of buildings other than dwellings offered for sale in mainland France (unlike Y-1 reporting based on the emission factors of urban heating network/urban cooling network suppliers).
- For example, greenhouse gas emissions linked to buildings' energy consumption are calculated by weighting the data relating to each type of energy consumption against the corresponding greenhouse gas emissions factors.
- Direct and indirect greenhouse gas emissions not linked to energy consumption are obtained via an annual carbon assessment ("Corporate" scope) and regular carbon assessments for buildings ("Management" and "Use" scopes).

Waste

The waste reported in this table comes from non-hazardous streams, i.e., paper, waste similar to household waste (mainly including waste from staff cafeterias), and construction site waste (if applicable). Hazardous waste streams are not yet covered. Sorted waste refers to waste that has been placed in bins by category. Data is retrieved from the property manager, who collects the data from the waste service providers for each asset.

The property managers at each site collect this data once a year. Vitura then receives waste reports drawn up by external service providers. In some cases, the waste reporting provided is absent or incomplete.

3. Adjustments for climate extremes

Adjustments for climate extremes are carried out according to the methodology used under the eco-energy scheme for tertiary buildings, described in the French Construction and Housing Code (*Code de la construction et de l'habitation*). The benchmark energy consumption referred to in 1° of Article R.174-23 of the French Construction and Housing Code and the annual energy consumption referred to in Article R.174-29 of the same Code are adjusted for climate variability. Adjustments for climate variability are made individually for each *département* in France. Climate data is taken from the Météo France weather station most representative of the site.

Adjustments for climate variability are made on the basis of the average heating/cooling degree day of the reference weather station over the 2000-2019 period. The weather station chosen for Vitura's assets is the one in Paris – Montsouris. Adjustments to

In this event, the following methodology is used to estimate overall tonnage:

- Use of previous year's waste tonnage, with identical flows (tenants/common areas/intercompany restaurants) and at the same year-on-year date.

In addition, in order to specify the waste disposal route, and as specified in the EPRA standard recommendations, recovery rates (material/energy) have been added to the calculation of EPRA indicators.

Water

Water consumption figures are based on data collected from invoices and centralized on a platform by the service provider Stonal, as is the case for portfolio energy consumption.

% of renewables in final energy consumption

This indicator is calculated using:

- urban heating network: consumption in kWh x share of renewable energy in the urban heating network in Year Y;
- urban cooling network: consumption in kWh x share of renewable energy in the urban cooling network in Year Y;
- electricity: share of energy produced and used on site or share of renewable energy produced near the site and directly consumed on site with proof (does not concern Guarantees of Origin contracts).

The total amount of renewable energy (in kWh) is compared to the total energy consumption in the "Management" scope for the portfolio. The share of renewable energy reported in the NFIS corresponds to the like-for-like climate-adjusted data.

The share of renewable energy in urban networks is given in the French decree of March 16, 2023 amending the decree of September 15, 2006 on energy performance diagnostics for existing buildings or parts of buildings other than dwellings offered for sale in mainland France.

energy consumption for heating and cooling are made, in line with climate variability, on the basis of the corresponding actual consumption when measured or allocated by key, or by default using a consumption ratio per degree day.

1° The share of **energy consumption related to heating** is adjusted for climate variability using the following method:

- If heating consumption can be determined from energy meters or bills

$$CAfe\ heat(n) = Cfe\ heat(n) \times \left[\frac{WDD(Tbase, average)}{WDD(Tbase, n)} - 1 \right]$$

- Otherwise

$$CAfe\ heat(n) = 0.03 \times S\ heat \times WDD(Tbase, n) \times \left[\frac{WDD(Tbase, average)}{WDD(Tbase, n)} - 1 \right]$$

Where:

- 0.03 [kWh/sq.m/degree]: deviation of the theoretical heating consumption per unit area per degree of deviation from the benchmark;
- CAfe heat (n) [kWh]: adjustment reflecting climate variability in the amount of final energy required for heating in the current year. The adjustment is made to consumption covering heating. It may be positive or negative depending on weather conditions;
- Cfe heat (n) [kWh]: final energy consumption recorded for heating in the current year;
- WDD (Tbase, average) [°C.day]: number of statistical average winter degree days over the 2000-2019 period of the relevant weather station based on the base temperature determined by business category;
- WDD (Tbase, n) [°C.day]: winter degree days of the current year of the relevant weather station based on the base temperature determined by business category;
- S heat [sq.m]: heated surface area.

2° **The share of energy consumption related to cooling** is adjusted for climate variability using the following method:

- When cooling consumption can be determined from energy meters or bills

$$CAfe\ cooling(n) = Cfe\ cooling(n) \times \left[\frac{SDD(Tbase, average)}{SDD(Tbase, n)} - 1 \right]$$

- Otherwise

$$CAfe\ cooling(n) = 0.05 \times S\ cooling \times SDD(Tbase, n) \times \left[\frac{SDD(Tbase, average)}{SDD(Tbase, n)} - 1 \right]$$

4. Calculation of the carbon tax

The calculation of the 2023 carbon budget is based on GHG emissions linked to the energy consumption of real estate assets within the current scope (Absolute), i.e., assets in operation within the 2023 reporting scope. The assumption used for the cost of the carbon tax is €69.2/tCO₂eq.⁽¹⁾ (*Law no. 2015-992 of August 17, 2015 relating to the energy transition for green growth*).

5. Social data

Calculations of the main social and governance indicators presented in the report are performed in accordance with the following methods:

- The percentage of main service providers having signed the Vitura responsible purchasing charter, weighted by purchasing volume:** The indicator takes into account the proportion of service providers who have signed the responsible purchasing charter, weighted by their respective purchasing volume. The methodology has changed since 2022. The sum of the purchasing volume of the selected service providers must represent at least 70% of the total purchasing volume for the current year (vs. selection based on a threshold of €50,000 per service provider in 2022), for the period from January 1, Y to September 30, Y+1 (vs. one calendar year in 2022). In 2023, selected service providers accounted for 72% of the Group's purchasing volume (€4.5 million).
- Social footprint:** the number of indirect jobs created by Vitura's business is calculated based on the Company's overall purchasing

(1) Article L.222-1 of **Law no. 2015-992 of August 17, 2015 relating to the energy transition for green growth**: VIII. - The government has set a target of €30.50 per carbon ton in 2017, €39 in 2018, €47.50 in 2019, €56 in 2020 and €100 in 2030 for the carbon component of domestic taxes on the consumption of energy products listed in Table B of Article 265, 1 of the French Customs Code (*Code des douanes*).

Where:

- 0.05 [kWh/sq.m/degree]: deviation of the theoretical cooling consumption per unit area per degree of deviation from the benchmark;
- CAfe cooling (n) [kWh]: adjustment reflecting climate variability in the amount of final energy required to cool environments in the current year. The adjustment is made on the consumption covering cooling. It may be positive or negative depending on weather conditions;
- Cfe cooling (n) [kWh]: final energy consumption recorded for cooling in the current year;
- SDD (Tbase, average) [°C.day]: number of statistical average summer degree days over the 2000-2019 period of the relevant weather station based on the base temperature determined by activity category;
- SDD (Tbase, average) [°C.day]: summer degree days of the current year of the relevant weather station based on the base temperature determined by activity category;
- S cooling [sq.m]: cooled surface area.

For each property, this method represents the annual energy consumption level that would have been recorded in an average, constant climate. It is therefore possible to compare and analyze the change in the inherent energy consumption levels and greenhouse gas emissions for a constant reporting structure based on identical weather conditions.

volumes and the average annual cost of an FTE in the construction sector and market services (commerce, real estate and insurance activities, administrative services).

- The percentage of leased surface area covered by an environmental appendix:** this indicator is calculated by taking the ratio of the surface area of leases covered by an appendix to the total surface area leased.
- The percentage of satisfied Vitura employees:** Employees fill in a 10-point satisfaction questionnaire (from 1, not very satisfied, to 10, very satisfied): "Are you satisfied with your company overall?". Employees are considered satisfied if their answer to the above question is greater than or equal to 7/10 (instead of 8/10 the previous year). The proportion of satisfied respondents is then divided by the number of employees. This year, Vitura employees who had submitted their resignation by the time they responded to the satisfaction questionnaire were not included in the calculation of the indicator.

Report by one of the Statutory Auditors, appointed as an independent third party, on the consolidated non-financial information statement (Year ended December 31, 2023)

Vitura SA

42, rue Bassano, 75008 Paris

To the General Shareholders' Meeting,

In our capacity as Statutory Auditor of your company (hereinafter the "Entity"), we have undertaken a limited assurance engagement on the historical information (observed or extrapolated) in the consolidated non-financial information statement, prepared in accordance with the Entity's procedures (hereinafter the "Guidelines"), for the year ended December 31, 2023 (hereinafter the "Information" and the "Statement", respectively), established voluntarily by the Entity pursuant to the legal and regulatory provisions of Articles L.225-102-1, R.225-105 and R.225-105-1 of the French Commercial Code (*Code de commerce*) and presented in the Group's management report.

Conclusion

Based on the procedures we performed as described under the paragraph entitled "Nature and scope of procedures" and the evidence we obtained, nothing has come to our attention that causes us to believe that the consolidated non-financial information statement is not prepared in accordance with the provisions of Articles L.225-102-1, R.225-105 and R.225-105-1 of the French Commercial Code, and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

Preparation of the non-financial information statement

The absence of a commonly used generally accepted reporting framework or of a significant body of established practices on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the Guidelines, summarized in the Statement and available on request from its headquarters.

Inherent limitations in preparing the Information

As stated in the Statement, the Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some information is sensitive to the choice of methodology and the assumptions or estimates used for its preparation and presented in the Statement.

Responsibility of the Entity

The Entity's management is responsible for:

- selecting or establishing suitable criteria for preparing the Information,
- preparing a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies

implemented considering those risks and the outcomes of said policies, including key performance indicators,

- preparing the Statement by applying the Entity's Guidelines as referred to above, and
- designing, implementing, and maintaining internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by the Board of Directors.

Responsibility of the Statutory Auditor

Based on our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the requirements of Article R.225-105 of the French Commercial Code,
- the fairness of the historical information (observed or extrapolated) provided pursuant to section I, paragraph 3 and section II of Article R.225-105 of the French Commercial Code, i.e., the outcomes of policies, including key performance indicators, and measures relating to the main risks.

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

It is not our responsibility to report on:

- the Entity's compliance with other applicable legal and regulatory provisions,
- the compliance of products and services with applicable regulations.

Applicable professional guidance

We performed the work described below in accordance with the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) applicable to such engagements, in particular the professional guidance issued by the French Institute of Statutory Auditors, "*Intervention du commissaire aux comptes – Intervention de l'OTI – Déclaration de performance extra-financière*", and with the international standard ISAE 3000 (revised)⁽¹⁾.

Independence and quality control

Our independence is defined by the provisions of Article L.822-11 of the French Commercial Code and the French Code of Ethics for Statutory Auditors (*Code de déontologie*) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, ethical requirements and the professional guidance issued by the French Institute of Statutory Auditors relating to this engagement.

Means and resources

Our work engaged the skills of five people between November 2023 and March 2024 and took a total of two weeks.

We were assisted in our work by our specialists in sustainable development and corporate social responsibility. We conducted approximately ten interviews with the people responsible for preparing the Statement.

Nature and scope of procedures

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

The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Information:

- We obtained an understanding of all the consolidated entities' activities, and the description of the main related risks,
- We assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best practices within the sector,
- We verified that the Statement includes each category of social and environmental information set out in Article L.225-102-1 III of the French Commercial Code as well as information regarding compliance with human rights, anti-corruption and tax avoidance legislation, and includes, where applicable, an explanation for the absence of the information required under Article L.225-102-1 III, paragraph 2 of the French Commercial Code,
- We verified that the Statement provides the information required under Article R.225-105 II of the French Commercial Code, where relevant with respect to the main risks,
- We verified that the Statement presents the business model and a description of main risks associated with all the consolidated entities' activities, including where relevant and proportionate, the risks associated with their business relationships, products or services, as well as policies, measures and the outcomes thereof, including key performance indicators related to the main risks,

- We verified that the Statement includes a clear and justified explanation of the reasons for the absence of policies implemented considering one or more of these risks required under Article R.225-105 I of the French Commercial Code,

- We referred to documentary sources and conducted interviews to:

- assess the process used to identify and confirm the main risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the main risks and the policies presented,

- corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in the Appendix. Our work was carried out at the consolidating entity's headquarters,

- We verified that the Statement covers the consolidated scope, i.e., all the entities within the scope of consolidation in accordance with Article L.233-16 of the French Commercial Code,

- We obtained an understanding of the internal control and risk management procedures implemented by the Entity, and assessed the data collection process aimed at ensuring the completeness and fairness of the Information,

- For the key performance indicators and other quantitative outcomes that we considered to be the most important, presented in the Appendix, we implemented:

- analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data,

- tests of details, using sampling techniques, in order to verify the proper application of definitions and procedures and reconcile the data with supporting documents. This work was carried out on a selection of contributing entities⁽¹⁾ and covers between 43% and 100% of the consolidated data relating to the key performance indicators and outcomes selected for these tests,

- We assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities' activities.

The procedures performed in a limited assurance review are less in extent than for a reasonable assurance opinion in accordance with the professional guidance of the French Institute of Statutory Auditors; a higher level of assurance would have required us to carry out more extensive procedures.

Paris-La Défense, April 26, 2024

KPMG S.A.

Sandie Tzinmann
Partner

Anne Garans
Expert ESG



(1) ISAE 3000 (Revised) – Assurance Engagements Other Than Audits or Reviews of Historical Financial Information.

(1) Arcs de Seine and Hanami.

Appendix

Qualitative information (measures and outcomes) considered most important:

- Actions to improve tenant satisfaction;
- On-site accessibility verification system;
- Actions to promote energy efficiency;
- Measures to promote greening of assets;
- Sustainable innovation fund funded by a carbon tax;
- Awareness and stakeholder engagement initiatives on ESG issues;
- Social policy committed to human rights.

Key performance indicators and other quantitative results considered most important:

- Percentage of assets subject to tenant satisfaction surveys;
- Percentage of satisfied Vitura employees;
- Non-climate-adjusted energy consumption of the assets (fossil fuels, electricity, urban power grid) and related CO₂ emissions;
- Share of main suppliers who are signatories of Vitura's Responsible Purchasing Charter, weighted by purchasing volume;
- Percentage of acquisitions that include an environmental risk assessment;
- Percentage of the rental surface area of the portfolio with a signed environmental appendix;
- Biotope coefficient;
- Percentage of renewable energies in final energy consumption.