

# 2.

## Non-Financial Information Statement

<b>PRIORITY 1</b>	Continued commitment	36
<b>PRIORITY 2</b>	Integrating CSR into corporate governance	37
<b>PRIORITY 3</b>	Acting for the climate	40
<b>PRIORITY 4</b>	Having a positive social footprint	46
	Reporting indicators and methodology in line with EPRA/GRI recommendations	52
	Report by one of the Statutory Auditors, appointed as an independent third party, on the consolidated non-financial information statement	64



## Continued 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.

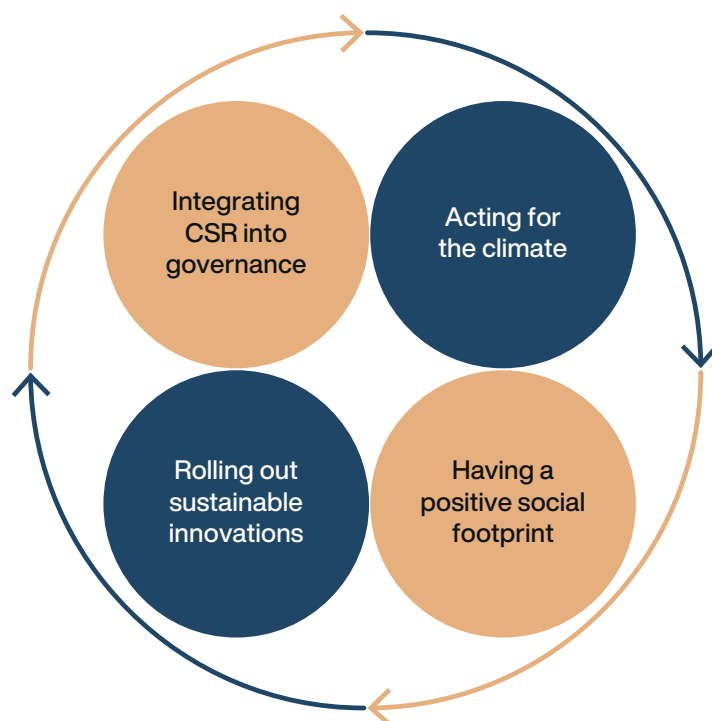


Vitura's corporate social responsibility (CSR) strategy is based on analyzing and prioritizing the issues directly impacting it and maintaining an environmental, social and governance risk map.

This strategy revolves around three focus areas: integrating CSR into our corporate governance, acting for the climate, having a positive social footprint.

Each of these three 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. Thanks to its pro-active approach to sustainable development, Vitura was awarded an excellent score of 92/100 by the Global Real Estate Sustainability Benchmark (GRESB), an organization that assesses the CSR practices of real estate companies worldwide. Vitura ranks second among listed office property companies in France, having been ranked world number 1 four times. As a result, Vitura has maintained its 5-star rating, placing it in the top 10% of the highest-rated listed European companies.



# - PRIORITY 1 -

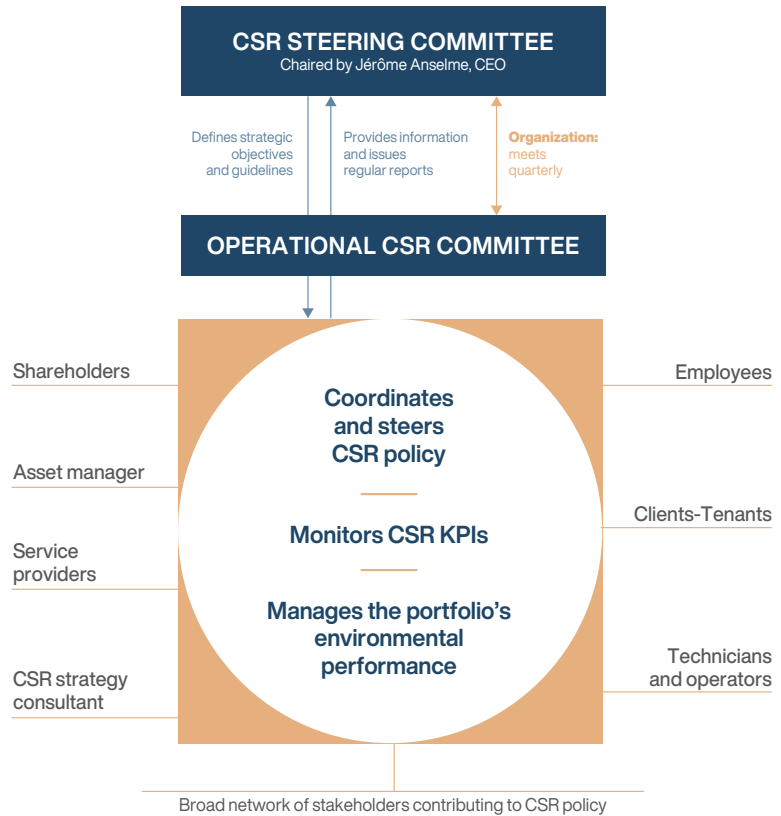
## Integrating CSR into corporate governance

In 2013, Vitura set up a CSR Steering Committee chaired by Jérôme Anselme, Chief Executive Officer, which meets every quarter. It is responsible for incorporating Vitura's ESG challenges and risks into its overall strategy. It defines its objectives and prepares 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. 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, along with the reduction of energy consumption. It anticipates the entry into force of the European Corporate Sustainability Reporting Directive (CSRD), which will direct investment flows to the most virtuous projects.



## 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:



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 in place to alleviate these risks.

See the "Risk Factors" section on page 87 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	2023 result <sup>(1)</sup>	2024 result	COMMENTS
PRIORITY 2: ACTING FOR THE CLIMATE	Reduce greenhouse gas emissions linked to energy consumption at its properties	Assets in operation – like-for-like scope	Emissions linked to energy consumption at its properties <sup>(2)</sup>	-54% between 2013 and 2030	-53%	<b>-61%</b>	Energy efficiency plans, the use of increasingly low-carbon urban networks and, in particular, the Hanami Campus connecting to Rueil-Malmaison's heating network (which uses geothermal energy, making it very low-carbon) explain this reduction in emissions linked to energy consumption.
	Offset residual greenhouse gas emissions from headquarters	Vitura	% of CO <sub>2</sub> emissions offset	100%	100%	<b>100%</b>	Every year, Vitura offsets 100% of its emissions from its headquarters with the GoodPlanet foundation.
	Evaluate environmental risks	Assets in operation – like-for-like scope	% of properties that have undergone risk mapping	100%	100%	<b>100%</b>	Identifying asset risks is an integral part of Vitura's CSR approach.
	Reduce properties' energy consumption	Assets in operation – like-for-like scope	Properties' energy consumption <sup>(2)</sup>	-40% between 2013 and 2030	-36%	<b>-32%</b>	This reduction in energy consumption is attributable to the performance of technical equipment and the optimization of control and usage. This reduction is based on the specific methodology used for the NFIS, independent of the French tertiary eco energy decree.
	Improve the recycling process across the portfolio	Assets in operation – like-for-like scope	% of properties with a process for collecting data on waste generated	100%	100%	<b>100%</b>	Vitura draws up annual waste monitoring reports for each of its assets.
	Track water consumption across the portfolio	Assets in operation – like-for-like scope	% of properties with a process for collecting data on water consumption	100%	100%	<b>100%</b>	Vitura monitors water consumption at each of its assets on an annual basis.
	Encourage low-impact mobility	Assets in operation – like-for-like scope	Number of bicycle parking spaces	-	243	<b>386</b>	Low-impact mobility is an important part of Vitura's CSR strategy.
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 – like-for-like scope	% of properties with tenant satisfaction surveys	100%	100%	<b>100%</b>	Vitura conducts an annual tenant satisfaction survey on its portfolio.
	Propose an annual events program for tenants	Assets in operation – like-for-like scope	% of properties with a tenant events program	80%	60%	<b>67%</b>	Vitura runs an extensive events program for tenants.
		Assets in operation – like-for-like scope	% of on-site events on social or sustainability issues	25%	21%	<b>38%</b>	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 – like-for-like scope	% of leased surface area covered by an environmental appendix	100%	100%	<b>100%</b>	The environmental appendix, automatically integrated into all leases, helps to involve stakeholders in Vitura's CSR approach.
		Assets in operation – like-for-like scope	% of properties covered by ESG awareness sessions	100%	100%	<b>100%</b>	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 ESG service providers having signed the responsible purchasing charter <sup>(3)</sup>	100%	33%	<b>100%</b>	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%	<b>100%</b>	Once again this year, the company's employees are satisfied.

(1) To prepare for the implementation of the CSRD and align the reporting scopes for financial and non-financial data, the reporting scope for the 2024 NFIS runs from January 1, 2024 to December 31, 2024 (compared with October 1, 2022 to September 30, 2023 for the 2023 NFIS). To ensure year-on-year comparability, the 2023 results have been restated for two adjustments: i) a new reporting scope running from January 1, 2023 to December 31, 2023, and ii) a like-for-like scope (the Europlaza, Arcs de Seine and Hanami buildings).

(2) 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 i) 2024 and ii) the date of acquisition of the building or the year 2013, if earlier. This indicator is adjusted for climate variability. See table of EPRA energy indicators on pages 54-55.

(3) ESG service providers include CSR consultants, asset managers and property managers.

- 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 53% BETWEEN 2013 AND 2030

COMMITMENT	SCOPE	INDICATOR	OBJECTIVE	2024 RESULT
Reduce greenhouse gas emissions linked to energy consumption at its properties	Assets in operation – like-for-like scope	Emissions linked to energy consumption at its properties <sup>(1)</sup>	-53% between 2013 and 2030	<b>-61%</b>
Offset residual greenhouse gas emissions from headquarters	Vitura	% of CO <sub>2</sub> emissions offset	100%	<b>100%</b>

Vitura is aiming for a 54% reduction in greenhouse gas emissions linked to energy consumption at its properties by 2030. In 2024, these emissions amounted to 8 kgCO<sub>2</sub>eq/sq.m, a 61% 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:

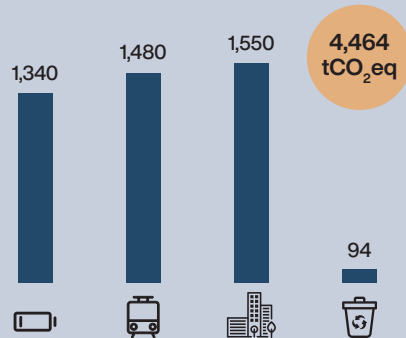
- multi-year improvement programs for renovation work;
- minor upgrade plans to improve energy performance;

- 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, 21% of the energy used by buildings in operation is renewable, notably thanks to the Hanami Campus, which has been connected to Rueil-Malmaison's heating network since October 2023. In 2024, all properties were connected to an urban power grid.

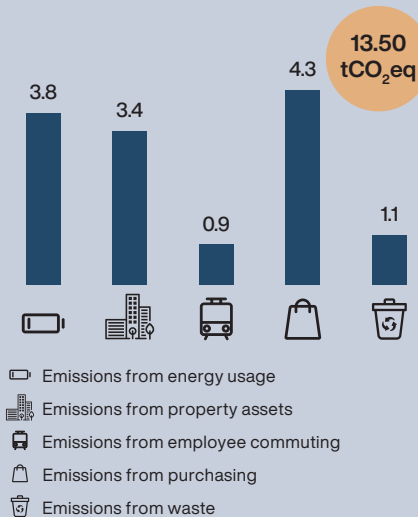
Vitura also uses increasingly efficient tools to calculate the annual carbon footprint of its headquarters, both overall and per square meter. Its footprint stood at 13.5 metric tons of CO<sub>2</sub> equivalent in 2024 and efforts are ongoing to reduce it further. Alongside its efforts to reduce its emissions, Vitura voluntarily offsets its GHG emissions with the GoodPlanet Foundation (see Zoom in on...).

<sup>(1)</sup> 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 i) 2024 and ii) the date of acquisition of the building or the year 2013, if earlier. This indicator is adjusted for climate variability. See table of EPRA energy indicators on pages 54-55.

### CARBON FOOTPRINT OF THE PORTFOLIO IN OPERATION BY SOURCE OF EMISSIONS<sup>(1)</sup>



### CARBON FOOTPRINT OF HEADQUARTERS BY MAIN SOURCES OF EMISSIONS



The headquarters' carbon footprint was 13.5 metric tons of CO<sub>2</sub> equivalent, down 16% from last year. The carbon footprint of Vitura's headquarters is estimated using an annual carbon footprint assessment taking into account Scopes 1, 2 and 3.

## 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 60,000 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**



<sup>(1)</sup> Figures adjusted for climate variability. See table of EPRA indicators on page 53.



## 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	2024 RESULT
Evaluate environmental risks	Assets in operation – like-for-like scope	% of properties that have undergone risk mapping	100%	<b>100%</b>

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:

- adaptation audits in 2024 on the Europlaza and Arcs de Seine buildings to determine their exposure and vulnerability to the main

climate hazards, and identify the measures to be put in place to reduce risk. The tool used to measure exposure and vulnerability is the Observatoire de l'Immobilier Durable's R4RE tool;

- in consultation with property managers, implementation of protocols for emergency situations such as pandemics and floods, strengthened by 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.

## 3. Energy efficiency and renewable energy



### OBJECTIVE

REDUCE FINAL ENERGY CONSUMPTION BY 40% BETWEEN 2013 AND 2030

COMMITMENT	SCOPE	INDICATOR	OBJECTIVE	2024 RESULT
Reduce properties' energy consumption	Assets in operation – like-for-like scope	Properties' energy consumption <sup>(1)</sup>	-40% between 2013 and 2030	<b>-36%</b>

In 2024, Vitura had already achieved an average of a 36% reduction in final energy consumption per sq.m at its properties for a total of 159 kWh<sub>FE</sub>/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 itself and its stakeholders are well positioned to better manage their energy consumption and meet new regulations. Notable achievements 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 CSRD, paving the way for almost instantaneous reporting, which is key to ensuring maximum performance and responsiveness;
- installing a building management system at all properties to promote optimal energy performance management;

- rolling out energy performance contracts on 50% of properties, designed to improve the energy efficiency of buildings and guarantee a reduction in energy consumption;
- 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;
- 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...);

- carrying out energy audits in 2023 on the Europlaza and Arcs de Seine buildings using a dynamic energy simulation software to model the buildings and determine their current energy consumption based on their technical equipment. This modeling provided a projection of the buildings' energy consumption in the event of energy reduction solutions being installed on various technical facilities. These solutions were assessed in terms of their cost, energy impact and impact on the CREM 1.5°C carbon pathway. The report is used to inform the company's annual building investment plans.

<sup>(1)</sup> 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 i) 2024 and ii) the date of acquisition of the building or the year 2013, if earlier. This indicator is adjusted for climate variability. See table of EPRA energy indicators on pages 54-55.

## ESG COMMUNITIES: CONTINUALLY COMMITTED

Following on from tenant meetings, ESG communities have been meeting quarterly at various Vitura sites for the past two years. They run a collective approach to continuous improvement in issues surrounding the social and environmental transitions.

During the winter of 2022-2023, when Europe's energy supply came under severe pressure, Vitura and its partners implemented energy efficiency plans at each site. To take this momentum further, the ESG communities have received training. Their meetings are a dedicated opportunity to share best practices in the use of both private and common areas. They are also a forum for ideas that property managers and their technical service providers can take on board in their efforts each year to optimize building management and launch new initiatives.

### PERCEIVED TEMPERATURES

Since 2023, ESG communities have contributed to improving the energy efficiency plans.

Optimizing control of heating, the main source of energy consumption and CO<sub>2</sub> emissions, remains their priority. Lower temperatures, including in private spaces, continue to be applied by default. To encourage tenants to apply this measure, and to avoid having to make manual adjustments, the ESG communities continued through winter 2024-2025 to adapt 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.

### ECHOING TENANTS' COMMITMENTS

Vitura has already reduced its portfolio's overall energy consumption by over a third since 2013, thanks in particular to the efforts made by its tenants.

Similarly, the energy efficiency plans also continue to receive strong support from property managers and technical service providers. This is why, depending on its

technical characteristics, each property continues 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.

Lastly, the ESG communities take part in deciding on initiatives to encourage low-impact mobility, the circular economy, and inclusivity. These vary by site. Following an accessibility audit, the Europlaza auditorium will soon be equipped with a platform for wheelchair users.

# 36%

reduction in the overall energy consumption of Vitura's portfolio since 2013





## 4. Resources, waste and the circular economy



### OBJECTIVE

LIMIT THE IMPACT OF WASTE GENERATED BY REAL ESTATE OPERATIONS

COMMITMENT	SCOPE	INDICATOR	OBJECTIVE	2024 RESULT
Improve the recycling process across the portfolio	Assets in operation – like-for-like scope	% of properties with a process for collecting data on waste generated	100%	<b>100%</b>

As part of Vitura's efficiency initiative, waste production in connection with operating buildings continued to fall, with a 10% reduction per FTE since 2023. As the total number of users within the portfolio has increased, total waste production has automatically risen by 2% year on year. The improvement per FTE has been made possible 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 75% 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 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	2024 RESULT
Track water consumption across the portfolio	Assets in operation – like-for-like scope	% of properties with a process for collecting data on water consumption	100%	<b>100%</b>

The 6% reduction in water consumption across Vitura's portfolio is the result of several actions:

- 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 21,500 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 24%;
- nesting boxes have been installed at most sites;
- initiatives are run to preserve biodiversity; and
- certain properties are pesticide-free.

## 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 75% 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;
- a bicycle tire pumping station;
- changing rooms, showers and bicycle parking facilities at 100% of its properties, for a total of 386 bicycle parking spaces across the portfolio;
- paper and digital guides and information displays about the low-impact transportation facilities on offer.

In 2024, a pop-up bicycle repair workshop was held for a day at Europlaza. All the occupants using this mode of transportation were able to have their bicycles reconditioned.



- PRIORITY 3 -

# Having a positive social footprint

## VITURA'S SOCIAL FOOTPRINT ESSENTIALLY COMPRISES FOUR DIFFERENT LEVELS

1

### NATIONAL LEVEL

Government and 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

COMMITMENT	SCOPE	INDICATOR	OBJECTIVE	2024 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 – like-for-like scope	% of properties with tenant satisfaction surveys	100%	<b>100%</b>
Propose an annual events program for tenants	Assets in operation – like-for-like scope	% of properties with a tenant events program	80%	<b>67%</b>

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 2024:

- 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. 50), of which 38% are based on social or sustainability issues;
- 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;

- variety of "wellness" services offered, including gyms, exercise classes, consultations with physical therapists, relaxation spaces and lounges.

## 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, for example, an accessibility audit was carried out at Europlaza, covering 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 audit showed that the building complies with the French Labor Code (*Code du travail*). Inspired by France's more demanding regulation on buildings open to the public (ERP), further ways of improving accessibility could include simplifying language, introducing braille in displays and modulating 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	2024 RESULT
Raise property manager and tenant awareness of environmental issues	Assets in operation – like-for-like scope	% of leased surface area covered by an environmental appendix	100%	<b>100%</b>
	Assets in operation – like-for-like scope	% of properties covered by ESG awareness sessions	100%	<b>100%</b>
Find out about service providers' CSR practices	Vitura	% of ESG service providers having signed the responsible purchasing charter <sup>(1)</sup>	100%	<b>100%</b>

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, such as the *Fresque de l'Immobilier Durable* (sustainable real estate fresk) and courses on double materiality and the CSRD.

#### 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:

- asks providers participating in Vitura's EMS to join the company's proactive approach and contribute to its performance plan by signing a responsible purchasing charter.

## 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	2024 RESULT
Ensure a high satisfaction rate among employees and bring them on board the CSR process	Vitura	% of satisfied Vitura employees	100%	<b>100%</b>

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

In 2024, 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 and sporting activities and participation in regular or one-off team sporting events. In June 2024, Vitura was represented at Mohamed Riad's MMS Cup.

<sup>(1)</sup> The methodology was modified as of this year. In order to align itself with other standards, Vitura has decided to include in its responsible purchasing charter all service providers who have a direct impact on its environmental management system (EMS). ESG service providers include CSR consultants, asset managers and property managers.

## 4. Regional and employment market impact

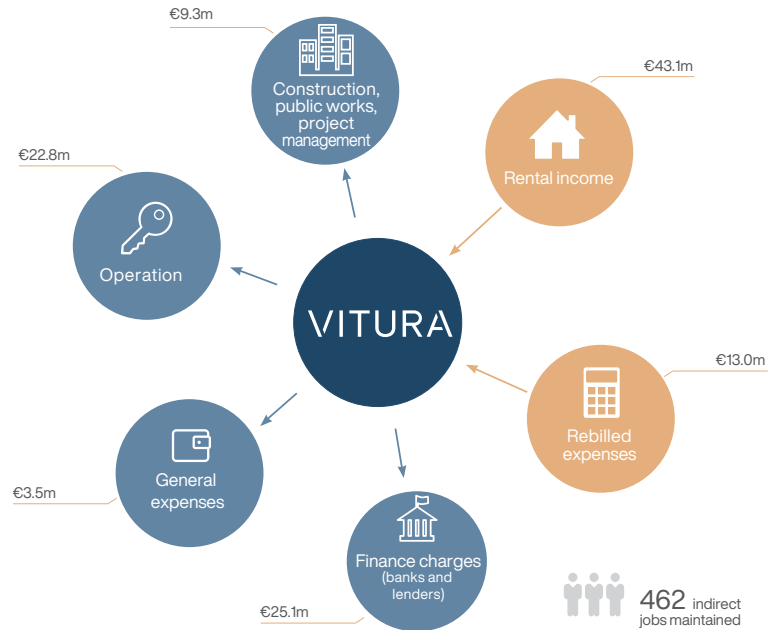


### OBJECTIVE

GET STAKEHOLDER BUY-IN FOR VITURA'S CSR APPROACH TO MAKE AN IMPACT ACROSS THE ENTIRE VALUE CHAIN

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 462 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 WWF's Earth Hour, a yearly event to switch off the lights at many emblematic monuments worldwide.



## 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 170 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 over 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.



**Global Compact France**, the official local network association in France for the UN Global Compact, brings together more than 2,500 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 2024

### FRIENDLY AND COMMUNITY-MINDED INITIATIVES

In 2024, as every year, the Vitura sites were once again bursting with life. Several events lit up the calendar, including Christmas, Chinese New Year, Music Day, Olympic (chocolate) medal ceremonies and more. 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. 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 again collected by non-profit Aïda for the fight against cancer, which supports children in hospital. This initiative was originally suggested by a tenant. It continues to win support, with those taking part appreciating the ease of making donations electronically and welcoming the opportunity to give sick children the gifts they were hoping for.

Among other initiatives, a new one-day bicycle diagnosis and repair workshop was organized at Europlaza. This was an invaluable boost for employees keen to cycle to and from work. In 2024, the site was also equipped with a free, open-access tire pumping station. The site also took part in WWF's Earth Hour, switching off its lights at 8:30 p.m. on March 23, joining many others around the world to highlight the urgency of reducing our energy consumption.

Massage, manicure and even mini-golf sessions also contributed to the physical and psychological well-being of tenants at Vitura buildings.



### ZOOM IN ON... TASTEFUL SERVICE – AN EXCLUSIVE INNOVATION ON THE COMMERCIAL MARKET

Once you've tasted life at Vitura, there's no going back!

A former employee of a major auditing tenant in the Europlaza tower, Michel Jean changed career paths to create IS Paris, an independent brand of high-end ice creams and sorbets. He has joined forces with some of the best professionals, including a national award-winning baker and a pastry chef with three Michelin stars. IS Paris' creations stand out for their simple delicacy: premium unprocessed, natural ingredients, local whenever possible, limited sugar and no unnecessary additives. Since Vitura shares Michel Jean's passion for excellence and refinement, it offered to install an automatic ice cream and sorbet distributor at Europlaza, bringing him back to where he started. More than a nod to his professional past, it is a way for Vitura to enhance its range of premium services. It was a recipe for success, with the tower's occupants flocking to the lobby to discover the launch of the IS Paris experience on December 3.







## - APPENDIX -

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

## Application of EPRA recommendations

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 (s-BPR) 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 218 indicates where the information recommended in the EPRA guidelines can be found in the 2024 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 2024 reporting scope corresponds to the four property complexes owned at December 31, 2024: Arcs de Seine, Europlaza, Rives de Bercy and Hanami. An asset sold in year Y is excluded from reporting for that same year. Consequently, as the Passy Kennedy and Office Kennedy buildings were sold in July 2024, they will not be included in the reporting scope. Similarly, any asset acquired in year Y can only be included in the reporting for year Y+1.

The CSR reporting scope runs from January 1, 2024 to December 31, 2024. All non-financial data and indicators in the NFIS are collected over this reporting period. Financial data is collected over a reporting period running from January 1, 2024 to December 31, 2024. Non-financial data is collected over a similar period in order to match the reporting periods of different regulations.

As the reporting scope for the 2023 NFIS ran from October 1, 2022 to September 30, 2023, the 2023 results were recalculated in 2024 to bring them in line with the new reporting scope, i.e., taking into account data available from January 1, 2023 to December 31, 2023.

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. 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. At December 31, 2024, no Vitura assets were under development.

The reported data has been reviewed by an independent third party. Their report can be found on page 64.

The 2024 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, Rives de Bercy;
- "Use": Arcs de Seine, Europlaza, Hanami, Rives de Bercy.

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 <sup>(1)</sup>
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

(1) No assets in the renovation scope in 2024.

## EPRA environmental performance indicators

### Corporate indicators

"Corporate" scope	EPRA code	GRI Standard and CRES indicator code	Measurement unit	2023 with climate adjustment	2024 with climate adjustment	2023/2024 change	2024 without climate adjustment
<b>Energy</b>							
<b>Volume</b>							
Total energy consumption			MWh <sub>FE</sub>	41.7	31.4	-25%	29.7
o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh <sub>FE</sub>	-	-	-	-
o/w electricity	Elec-Abs	302-1	MWh <sub>FE</sub>	17.7	12.4	-30%	12.4
o/w urban network	DH&C-Abs	302-1	MWh <sub>FE</sub>	24	19.0	-21%	17.3
<b>Ratios</b>							
▪ Per sq.m	Energy-Int	CRE1	kWh <sub>FE</sub> /sq.m	238	179	-25%	170
▪ Per FTE	Energy-Int	CRE1	kWh <sub>FE</sub> /FTE	13,888	15,682	13%	14,834
<b>Greenhouse gas emissions</b>							
<b>Volume</b>							
Total energy-related emissions			tCO <sub>2</sub> eq	5.2	4.1	-20%	3.8
▪ o/w direct	GHG-Dir-Abs	305-1	tCO <sub>2</sub> eq	-	-	-	0
▪ o/w indirect	GHG-Indirect-Abs	305-2	tCO <sub>2</sub> eq	5.2	4.1	-20%	3.8
<b>Ratios</b>							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO <sub>2</sub> eq/sq.m	30	24	-21%	22
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO <sub>2</sub> eq/FTE	1,744	2,069	19%	1,916
<b>Water</b>							
<b>Volume</b>							
Total consumption	Water-Abs	303-1	cu.m	50.5	63.6	26%	-
<b>Ratios</b>							
▪ Per FTE	Water-Int	CRE2	cu.m/FTE	16.8	31.8	89%	-
▪ Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.3	0.4	21%	-
<b>Waste</b>							
<b>Volume</b>							
Total volume	Waste-Abs	306-2	kg	2,700	2,700	0%	
% recycled	Waste-Abs	306-2	%	100%	100%	0%	
<b>Ratios</b>							
Per FTE			kg/FTE	900	1,350	50%	

Basis of calculation:

- 2024: 175 sq.m, and 2 FTEs;
- 2023: 175 sq.m, and 3 FTEs.

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



## Portfolio energy indicators – Absolute scope

				2023 rolling year with climate adjustment (Oct. 2022 to Sept. 2023)	2023 – calendar year with climate adjustment	2024 – calendar year with climate adjustment	Change – 2023/2024 calendar year	2024 – calendar year without climate adjustment
“Management” and “Use” scopes	EPRA code	GRI Standard and CRES indicator code	Measurement unit					
“Management” scope – Lessors				Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)
Volume								
Total energy consumption			MWh <sub>FE</sub>	15,983	12,889	10,725		10,266
			MWh <sub>PE</sub>	26,650	19,692	16,890		16,431
▪ o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh <sub>FE</sub>	2,596	1,748	-	-	-
▪ o/w electricity	Elec-Abs	302-1	MWh <sub>FE</sub>	8,205	5,233	4,742		4,742
▪ o/w urban network	DH&C-Abs	302-1	MWh <sub>FE</sub>	5,182	5,908	5,983		5,524
Ratios								
▪ Per sq.m	Energy-Int	CRE1	kWh <sub>FE</sub> /sq.m	95	79	65	-17%	62
▪ Per FTE	Energy-Int	CRE1	kWh <sub>FE</sub> /FTE	3,381	3,213	3,519	+10%	3,368
▪ Per sq.m	Energy-Int	CRE1	kWh <sub>PE</sub> /sq.m	159	120	102	-15%	99
“Use” scope – Users								
Volume								
Total energy consumption			MWh <sub>FE</sub>	11,011	12,912	11,155		11,155
			MWh <sub>PE</sub>	24,832	29,059	25,657		25,657
▪ o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh <sub>FE</sub>	-	-	-		-
▪ o/w electricity	Elec-Abs	302-1	MWh <sub>FE</sub>	10,632	12,421	11,155		11,155
▪ o/w urban network	DH&C-Abs	302-1	MWh <sub>FE</sub>	378	491			
Ratios								
▪ Per sq.m	Energy-Int	CRE1	kWh <sub>FE</sub> /sq.m	66	82	68	-17%	68
▪ Per FTE	Energy-Int	CRE1	kWh <sub>FE</sub> /FTE	2,329	3,218	3,660	+14%	3,660
▪ Per sq.m	Energy-Int	CRE1	kWh <sub>PE</sub> /sq.m	148	177	155	-12%	155
“Management” and “Use” scopes								
Volume								
Total energy consumption			MWh <sub>FE</sub>	26,994	25,801	21,880		21,421
			MWh <sub>PE</sub>	51,482	48,751	42,546		42,088
Ratios								
▪ Per sq.m	Energy-Int	CRE1	kWh <sub>FE</sub> /sq.m	161	157	132	-16%	130
▪ Per FTE	Energy-Int	CRE1	kWh <sub>FE</sub> /FTE	5,709	6,431	7,178	+12%	7,028
▪ Per sq.m	Energy-Int	CRE1	kWh <sub>PE</sub> /sq.m	307	297	257	-13%	255

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine, Europlaza and Hanami; the Abs scope includes Arcs de Seine, Europlaza, Hanami and Rives de Bercy for 2024.

Basis of calculation for the surface areas of the “Management” and “Use” scopes: 2023 = 164,041 sq.m (absolute scope); 2024 = 165,243 sq.m (absolute scope). Basis of calculation for FTEs for 2024 (Abs scope): 3,048 FTE.

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

All Vitura assets are located in France.

## Portfolio energy indicators – Like-for-like

				2023 rolling year with climate adjustment (Oct. 2022 to Sept. 2023)	2023 – calendar year with climate adjustment	2024 – calendar year with climate adjustment	Change – 2023/2024 calendar year	2024 – calendar year without climate adjustment
“Management” and “Use” scopes	EPRA code	GRI Standard and CRES indicator code	Measurement unit					
“Management” scope – Lessors				Like-for-like scope	Like-for- like scope	Like-for- like scope	Like-for- like scope	Like-for- like scope
Volume								
Total energy consumption			MWh <sub>FE</sub>	15,502	10,085	9,874	-2%	9,435
			MWh <sub>PE</sub>	25,544	15,083	15,220	+1%	14,781
▪ o/w fossil fuels (gas and fuel oil)	Fuels-LfL	302-1	MWh <sub>FE</sub>	2,596	1,748	-	-100%	-
▪ o/w electricity	Elec-LfL	302-1	MWh <sub>FE</sub>	7,724	3,844	4,112	+7%	4,112
▪ o/w urban network	DH&C-LfL	302-1	MWh <sub>FE</sub>	5,182	4,493	5,762	+28%	5,323
Ratios								
▪ Per sq.m	Energy-Int	CRE1	kWh <sub>FE</sub> /sq.m	98	78	76	-2%	73
▪ Per FTE	Energy-Int	CRE1	kWh <sub>FE</sub> /FTE	3,525	3,763	3,240	-14%	3,096
▪ Per sq.m	Energy-Int	CRE1	kWh <sub>PE</sub> /sq.m	161	116	117	+1%	114
“Use” scope – Users								
Volume								
Total energy consumption			MWh <sub>FE</sub>	10,076	10,518	10,815	+3%	10,815
			MWh <sub>PE</sub>	22,683	24,192	24,875	+3%	24,875
▪ o/w fossil fuels (gas and fuel oil)	Fuels-LfL	302-1	MWh <sub>FE</sub>	-	-	-	-	-
▪ o/w electricity	Elec-LfL	302-1	MWh <sub>FE</sub>	9,698	10,518	10,815	+3%	10,815
▪ o/w urban network	DH&C-LfL	302-1	MWh <sub>FE</sub>	378	-	-	-	-
Ratios								
▪ Per sq.m	Energy-Int	CRE1	kWh <sub>FE</sub> /sq.m	64	81	83	+3%	83
▪ Per FTE	Energy-Int	CRE1	kWh <sub>FE</sub> /FTE	2,291	3,925	3,548	-10%	3,548
▪ Per sq.m	Energy-Int	CRE1	kWh <sub>PE</sub> /sq.m	143	186	192	+3%	192
“Management” and “Use” scopes								
Volume								
Total energy consumption			MWh <sub>FE</sub>	25,579	20,604	20,689	0%	20,250
			MWh <sub>PE</sub>	48,228	39,275	40,095	+2%	39,656
Ratios								
▪ Per sq.m	Energy-Int	CRE1	kWh <sub>FE</sub> /sq.m	162	159	159	0%	156
▪ Per FTE	Energy-Int	CRE1	kWh <sub>FE</sub> /FTE	5,816	7,688	6,788	-12%	6,644
▪ Per sq.m	Energy-Int	CRE1	kWh <sub>PE</sub> /sq.m	305	234	309	+32%	305

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine, Europlaza and Hanami; the Abs scope includes Arcs de Seine, Europlaza, Hanami and Rives de Bercy for 2024.

Basis of calculation for the surface areas of the “Management” and “Use” scopes: 2023 = 2024 = 129,893 sq.m. Basis of calculation for FTEs for 2024 (LfL scope): 3,048 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	2023 rolling year with climate adjustment (Oct. 2022 to Sept. 2023)	2023 – calendar year with climate adjustment	2024 – calendar year with climate adjustment	Change – 2023/2024 calendar year	2024 – calendar year without climate adjustment
"Management" scope – Lessors					Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)
<b>Volume</b>									
Total energy-related emissions				tCO <sub>2</sub> eq	<b>1,389</b>	<b>1,121</b>	<b>699</b>		<b>662</b>
▪ o/w direct	GHG-Dir-Abs	305-1		tCO <sub>2</sub> eq	558	376	-		-
▪ o/w indirect	GHG-Indirect-Abs	305-2		tCO <sub>2</sub> eq	831	745	699		662
<b>Ratios</b>									
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO <sub>2</sub> eq/sq.m		8	7	4	-38%	4
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO <sub>2</sub> eq/FTE		294	279	229	-18%	217
"Use" scope – Users									
<b>Volume</b>									
Total energy-related emissions				tCO <sub>2</sub> eq	<b>611</b>	<b>721</b>	<b>463</b>		<b>463</b>
▪ o/w direct	GHG-Dir-Abs	305-1		tCO <sub>2</sub> eq	-	-	-		-
▪ o/w indirect	GHG-Indirect-Abs	305-2		tCO <sub>2</sub> eq	611	721	463		463
<b>Ratios</b>									
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO <sub>2</sub> eq/sq.m		4	4	3	-36%	3
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO <sub>2</sub> eq/FTE		129	180	152	-16%	152
"Management" and "Use" scopes									
<b>Volume</b>									
Total property portfolio emissions		305-1		tCO <sub>2</sub> eq	<b>2,000</b>	<b>1,842</b>	<b>1,162</b>		<b>1,125</b>
<b>Ratios</b>									
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO <sub>2</sub> eq/sq.m		12	11	7	-37%	7
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO <sub>2</sub> eq/FTE		423	459	381	-17%	369

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine, Europlaza and Hanami; the Abs scope includes Arcs de Seine, Europlaza, Hanami and Rives de Bercy for 2024.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2023 = 164,041 sq.m (Abs scope); 2024 = 165,243 sq.m (Abs scope). Basis of calculation for FTEs for 2024 (Abs scope): 3,048 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	2023 rolling year with climate adjustment (Oct. 2022 to Sept. 2023)	2023 – calendar year with climate adjustment	2024 – calendar year with climate adjustment	Change – 2023/2024 calendar year	2024 – calendar year without climate adjustment		
				Absolute scope (LfL)	Absolute scope (LfL)	Absolute scope (LfL)	Absolute scope (LfL)	Absolute scope (LfL)		
				“Management” scope – Lessors						
				Volume						
Total energy-related emissions			tCO <sub>2</sub> eq	1,364	830	628	-24%	595		
▪ o/w direct		305-1	tCO <sub>2</sub> eq	558	376	-	-100%	-		
▪ o/w indirect		305-2	tCO <sub>2</sub> eq	806	455	628	+38%	595		
Ratios										
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO <sub>2</sub> eq/sq.m	9	6	5	-24%	5		
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO <sub>2</sub> eq/FTE	310	310	206	-33%	195		
“Use” scope – Users										
Volume										
Total energy-related emissions			tCO <sub>2</sub> eq	563	408	443	+9%	443		
▪ o/w direct		305-1	tCO <sub>2</sub> eq	-	-	-		-		
▪ o/w indirect		305-2	tCO <sub>2</sub> eq	563	408	443	+9%	443		
Ratios										
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO <sub>2</sub> eq/sq.m	4	3	3	+9%	3		
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO <sub>2</sub> eq/FTE	128	152	145	-4%	145		
“Management” and “Use” scopes										
Volume										
Total property portfolio emissions		305-1	tCO <sub>2</sub> eq	1,927	1,238	1,072	-13%	1,038		
Ratios										
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO <sub>2</sub> eq/sq.m	12	10	8	-13%	8		
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO <sub>2</sub> eq/FTE	438	462	352	-24%	341		

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine, Europlaza and Hanami; the Abs scope includes Arcs de Seine, Europlaza, Hanami and Rives de Bercy for 2024.

Basis of calculation for the surface areas of the “Management” and “Use” scopes: 2023 = 2024 = 129,893 sq.m. Basis of calculation for FTEs for 2024 (LfL scope): 3,048 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 CRES D indicator code	Measurement unit	2023 rolling year (Oct. 2022 to Sept. 2023)	2023 – calendar year	2024 – calendar year	Change – 2023/2024 calendar year
<b>Water</b>				<b>Absolute scope (Abs)</b>	<b>Absolute scope (Abs)</b>	<b>Absolute scope (Abs)</b>	<b>Absolute scope (Abs)</b>
<b>Volume</b>							
Total consumption	Water-Abs	303-1	cu.m	64,048	64,895	53,192	
<b>Ratios</b>							
▪ Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.382	0.330	0.322	-2%
▪ Per FTE	Water-Int		cu.m/FTE	13.55	16.18	17.45	+8%
<b>Waste</b>							
<b>Volume</b>							
Total volume	Waste-Abs	306-2	kg	287,110	285,678	207,800	
% recycled for materials			%	27%	27%	34%	
% recycled for energy			%	73%	73%	66%	
<b>Ratios</b>							
▪ Per FTE			kg/FTE	61	51	68	+35%

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine, Europlaza and Hanami; the Abs scope includes Arcs de Seine, Europlaza, Hanami and Rives de Bercy for 2024.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2023 = 164,041 sq.m (Abs scope); 2024 = 165,243 sq.m (Abs scope). Basis of calculation for FTEs for 2024 (Abs scope): 3,048 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 CRES D indicator code	Measurement unit	2023 rolling year (Oct. 2022 to Sept. 2023)	2023 – calendar year	2024 – calendar year	Change – 2023/2024 calendar year
<b>Water</b>				<b>Like-for-like scope</b>	<b>Like-for-like scope</b>	<b>Like-for-like scope</b>	<b>Like-for-like scope</b>
<b>Volume</b>							
Total consumption	Water-LfL	303-1	cu.m	64,048	54,055	50,866	-6%
<b>Ratios</b>							
▪ Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.405	0.416	0.392	-6%
▪ Per FTE	Water-Int		cu.m/FTE	14.56	20.17	16.69	-17%
<b>Waste</b>							
<b>Volume</b>							
Total volume	Waste-LfL	306-2	kg	287,110	203,063	207,800	2%
% recycled for materials			%	27%	34%	34%	-1%
% recycled for energy			%	73%	66%	66%	0%
<b>Ratios</b>							
▪ Per FTE			kg/FTE	65	76	68	-10%

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine, Europlaza and Hanami; the Abs scope includes Arcs de Seine, Europlaza, Hanami and Rives de Bercy for 2024.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2023 = 2024 = 129,893 sq.m. Basis of calculation for FTEs for 2024 (LfL scope): 3,048 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 219 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 2024 Annual Report. The page numbers are given in the EPRA sBPR concordance table on page 219.

## Other indicators

### Labeling and certification

**Vitura’s objective is to retain certification for all its assets** in accordance with two benchmark standards: NF HQE® Exploitation and BREEAM In-Use International.

- 100% 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.

### 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 39.



## 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	2023		2024	
	Absolute scope	Like-for-like scope	Absolute scope	Like-for-like scope
Rives de Bercy			x	
Hanami	x	x	x	x
Europlaza	x	x	x	x
Arcs de Seine	x	x	x	x
Passy	x			
Office	x			

##### Surface area

The surface areas used are those used for energy reporting, based on actual tenancy schedules:

2024	Reference surface area	FTE
Arcs de Seine	48,093	1,498
Europlaza	49,302	970
Hanami	32,498	580
Rives de Bercy	35,350	0
<b>Total</b>	<b>165,243</b>	<b>3,048</b>

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 January 1, 2024 to December 31, 2024. 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*

##### Data collection

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.

## ESG platform

Vitura's ESG platforms ensure automatic data feedback by collection mandate, then adds to this with manually collected data.

## Data estimates

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.

## Incorporation of assets' occupancy rate

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 2024 NFIS (except for Rives de Bercy, with an occupancy rate of 20% since October 1, 2024).

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<sub>maximum rate (private areas)</sub> =  $C_{\text{Total private areas}} / \text{Average annual occupancy rate}$

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 2023 NFIS so that it can be compared with the 2024 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.

It should be noted that 2024 was a year of transition between two ESG platforms for Vitura (from Stonal to Aegilim). As such, in the 2024 EPRA asset tables for Europlaza and Hanami, data for Q1 to Q3 2023, previously consolidated in the 2023 reporting and taken from Stonal, has been reused. In addition, Aegilim's Q4 2024 data has been included to reconstitute the 2023 calendar year. For the Rives de Bercy and Arcs de Seine assets, 2023 data was improved during 2024 (recovery of 2023 data from certain electricity meters). As a result, the 2023 environmental data for these two assets is based solely on the improved Aegilim data (e.g., +2% private electricity consumption for Arcs de Seine compared with previous reporting for the same year). For 2024, energy data for the entire portfolio will be taken exclusively from the new Aegilim platform. For the sake of transparency, environmental data for the previous rolling 2023 period (October 2022 to September 2023) has been added to the EPRA tables to make them easier to understand for readers.

Energy consumption consolidated at asset level is based on a methodology specific to the NFIS, independent of that of France's tertiary green energy decree. As a result, while the trends observed in the energy consumption of our properties provide an indication of their trajectory, they do not represent the extent to which we have reached the targets set by the tertiary green energy decree. This information can be read according to its own methodology, with specific energy coefficients and exclusively at the level of subjected functional entities as defined by the French tertiary green energy decree.

### 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).

### Method for calculating the reduction indicator

Whether in terms of energy consumption or greenhouse gas emissions linked to energy consumption at Vitura's properties, the reduction indicated for 2024 corresponds to the average reduction measured across the portfolio, between i) 2024 and ii) the date of acquisition of the building or the year 2013, if earlier. The indicators are adjusted for climate variability.

## 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. 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 the ESG platforms, as is the case for portfolio energy consumption.

## 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 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.

- 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

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

## % 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.

For the Hanami building, as the decree of March 16, 2023 does not yet take into account the figures for the heating network to which the asset is connected, information regarding the share of renewable energy in the heating network was taken directly from the supplier.

- Otherwise

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

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

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

- Otherwise

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

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.

#### 4. Calculation of the carbon tax

The calculation of the 2024 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 2024 reporting scope. The assumption used for the cost of the carbon tax is €69.2/tCO<sub>2</sub>eq<sup>(1)</sup> (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 ESG service providers having signed the Vitura responsible purchasing charter:

this indicator takes into account the proportion of service providers having signed the responsible purchasing charter. The methodology has changed since 2023. Last year, the total purchase volume from selected service providers had to represent at least 70% of the total purchase volume for the current year, covering the period from January 1, Y to September 30, Y+1. In 2024, the selected service providers are those categorized as ESG for the calendar year (January 1 to December 31, 2024). This methodology has changed in line with ISO 14001 for the EMS.

ESG service providers include CSR consultants, asset managers and property managers.

- Social footprint: the number of indirect jobs created by Vitura's business is calculated based on the Company's overall purchasing 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. Vitura employees who have submitted their resignation by the time they responded to the satisfaction questionnaire are not included in the calculation of the indicator.

<sup>(1)</sup> 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).

# Report by one of the Statutory Auditors, appointed as an independent third party, on the consolidated non-financial information statement

(Year ended December 31, 2024)

*This is a free translation into English of the Statutory Auditor's report issued in French and is provided solely for the convenience of English speaking readers. This report includes information specifically required by European regulations or French law. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.*

## Vitura

42, rue de Bassano - 75008 Paris

## Report of one of the statutory auditors on the audit of the consolidated declaration of non-financial performance

Year ended December 31, 2024

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 extra-financial performance 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 the preparation of 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)<sup>(1)</sup>.

## 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 2024 and April 2025 over a total intervention period 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,

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



- 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 and covers between 31% 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 18, 2025

**KPMG S.A.**

Sandie Tzinmann

Partner



## Appendix

### **Qualitative information (actions and results) considered most important**

- Measures to improve tenant satisfaction
- On-site accessibility verification system
- Measures to promote energy efficiency
- Measures to promote the greening of assets
- Sustainable innovation fund financed by a carbon tax
- Stakeholder awareness and integration of ESG issues
- Social policy committed to human rights

### **Key performance indicators and other quantitative results considered most important**

- % of properties with tenant satisfaction surveys
- % of satisfied Vitura employees
- Energy consumption of assets without climate adjustment (fossil fuels, electricity, urban heating and cooling) and related CO<sub>2</sub> emissions
- % of main service providers that have signed the Vitura responsible purchasing charter, weighted by purchasing volume
- % of properties that have undergone risk mapping
- % of the rental surface area of the portfolio with a signed environmental appendix
- Biotope coefficient
- % of renewables in final energy consumption