- APPENDIX –

Reporting indicators and methodology in line with EPRA/GRI recommendations

As part of its voluntary approach, the Company has defined its own ad hoc framework.

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 210 indicates where the information recommended in the EPRA guidelines can be found.

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 2025 reporting scope corresponds to the four property complexes owned at December 31, 2025: Arcs de Seine, Europlaza, Rives de Bercy and Hanami. An asset sold in year Y is excluded from the reporting for that year. 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, 2025 to December 31, 2025. All non-financial data and indicators in the CSR Report are collected over this reporting period. Financial data is collected over the same period. Financial and non-financial data is collected over a similar period in order to match the reporting periods of different regulations.

In 2025, no Vitura assets were under development.

The reported data has been reviewed by an independent third party. Their report can be found on page 56.

The 2025 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 (1)
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 CRESD indicator code	Measurement unit	2025 with climate adjustment	2024 with climate adjustment	2024/2025 change	2025 without climate adjustment
Energy							
Volume							
Total energy consumption			MWh_{FE}	23.7	31.4	-25%	22.4
o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh_{FE}				–
o/w electricity	Elec-Abs	302-1	MWh_{FE}	8.1	12.4	-34%	8.1
o/w urban network	DH&C-Abs	302-1	MWh_{FE}	15.5	19	-18%	14.2
Ratios							
▪ Per sq.m	Energy-Int	CRE1	kWh_{FE}/sq.m	135	179	-24%	128
▪ Per FTE	Energy-Int	CRE1	kWh_{FE}/sq.m	11,825	15,682	-25%	11,192
Greenhouse gas emissions							
Volume							
Total energy-related emissions			tCO_{2eq}	3.2	4.1	-21%	3.0
▪ o/w direct	GHG-Dir-Abs	305-1	tCO_{2eq}	0	0	–	0
▪ o/w indirect	GHG-Indirect-Abs	305-2	tCO_{2eq}	3.2	4.1	-21%	3.0
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_{2eq}$/sq.m	19	24	-23%	17
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_{2eq}$/FTE	1,623	2,069	-22%	1,507
Water							
Volume							
Total consumption	Water-Abs	303-1	cu.m	66.9	63.6	5%	66.9
Ratios							
▪ Per FTE	Water-Int	CRE2	cu.m/FTE	33.5	31.8	5%	33.5
▪ Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.4	0.4	5%	0.38
Waste							
Volume							
Total volume	Waste-Abs	306-2	kg	2,700	2,700	0%	2,700
% recycled	Waste-Abs	306-2	%	100%	100%	0%	100%
Ratios							
Per FTE			kg/FTE	1,350	1,350	0%	1,350

Basis of calculation for 2025 and 2024: 175 sq.m, and 2 FTEs.

Portfolio - Energy Indicators

"Management" and "Use" scopes	EPRA code	GRI Standard and CRESD indicator code	Measure-ment unit	2025 with climate adjustment	2024 with climate adjustment	2024/2025 change	2025 without climate adjustment	2024 without climate adjustment
"Management" scope – Lessors								
Volume								
Total energy consumption			MWh_{EF}	15,044	14,680	2%	15,043	14,139
			MWh_{EP}	22,339	21,575	4%	22,339	21,034
▪ o/w fossil fuels (gas and fuel oil)	Fuels-Abs & Fuels-LfL	302-1	MWh_{EF}	-	-		-	-
▪ o/w electricity	Elec-Abs & Elec-LfL	302-1	MWh_{EF}	8,106	7,661	6%	8,106	7,661
▪ o/w urban network	DH&C-Abs & DH&C-LfL	302-1	MWh_{EF}	6,938	7,019	-1%	6,938	6,478
Ratios								
▪ Per sq.m	Energy-Int	CRE1	$kWhEF/m^2$	91	89	2%	91	86
▪ Per sq.m	Energy-Int	CRE1	kWh_{EP}/m^2	136	131	4%	136	128
"Use" scope – Users								
Volume			MWh_{EF}	12,403	11,801	5%	12,403	11,801
Total energy consumption			MWh_{EP}	23,565	22,421	5%	23,565	22,421
	Fuels-Abs & Fuels-LfL	302-1	MWh_{EF}	-	-		-	-
▪ o/w fossil fuels (gas and fuel oil)	Elec-Abs & Elec-LfL	302-1	MWh_{EF}	12,403	11,801	5%	12,403	11,801
▪ o/w electricity	DH&C-Abs & DH&C-LfL	302-1	MWh_{EF}	-	-		-	-
▪ o/w urban network								
Ratios								
▪ Per sq.m	Energy-Int	CRE1	$kWhEF/m^2$	75	72	5%	75	72
▪ Per sq.m	Energy-Int	CRE1	kWh_{EP}/m^2	143	136	5%	143	136
"Management" and "Use" scopes								
Volume								
Total energy consumption			MWh_{EF}	27,447	26,481	4%	27,446	25,940
			MWh_{EP}	45,904	43,996	4%	45,904	43,455
Ratios								
▪ Per sq.m	Energy-Int	CRE1	$kWhEF/m^2$	167	161	4%	167	158
▪ Per sq.m	Energy-Int	CRE1	kWh_{EP}/m^2	279	267	4%	279	264

Portfolio - Greenhouse gas emission indicators

"Management" and "Use" scopes	EPRA code	GRI Standard and CRESD indicator code	Measurement unit	2025 with climate adjustment	2024 with climate adjustment	2024/2025 change	2025 without climate adjustment	2024 without climate adjustment
"Management" scope – Lessors								
Volume								
Total energy-related emissions			$t_{eq}CO_2$	1,339	1,297	3%	1,279	1,220
▪ o/w direct	GHG-Dir-Abs	305-1	$t_{eq}CO_2$	-	-		-	-
▪ o/w indirect	GHG-Indirect-Abs	305-2	$t_{eq}CO_2$	1,339	1,297	3%	1,279	1,220
Ratios								
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kg_{eq}CO2/m^2$	8	8	4%	8	7
"Use" scope – Users								
Volume								
Total energy-related emissions			$t_{eq}CO_2$	644	612	5%	644	612
▪ o/w direct	GHG-Dir-Abs	305-1	$t_{eq}CO_2$	-	-		-	-
▪ o/w indirect	GHG-Indirect-Abs	305-2	$t_{eq}CO_2$	644	612	5%	644	612
Ratios								
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kg_{eq}CO_2/m^2$	4	4	6%	4	4
"Management" and "Use" scopes								
Volume								
Total property portfolio emissions		305-1	$t_{eq}CO_2$	1,983	1,909	4%	1,923	1,832
Ratios								
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kg_{eq}CO_2/m^2$	12	12	4%	12	11

Portfolio - Water and Waste indicators

"Management" and "Use" scopes	EPRA code	GRI Standard and CRESD indicator code	Measure-ment unit	2025	2024	2024/2025 change
Water						
Volume						
Total consumption	Water-Abs & Water-LfL	303-1	m^3	50,093	53,192	-6%
Ratios						
▪ Per sq.m	Water-Int		m^3/m^2	0.377	0.321	17%
Waste						
Volume						
Total volume	Waste-Abs & Waste-LfL	306-2	kg	204,081	207,800	-2%
% recycled for materials			%	30%	34%	-10%
% recycled for energy				70%	66%	5%
Ratios						
▪ Per FTE			kg/ETP	61	68	-10%

EPRA social performance indicators

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

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 210 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;
- 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 2025 Annual Report. The page numbers are given in the EPRA sBPR concordance table on page 210.

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 action plan on page 35.

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.

	2024		2025	
Building	Absolute scope	Like-for-like scope	Absolute scope	Like-for-like scope
Rives de Bercy	x	x	x	x
Hanami	x	x	x	x
Europlaza	x	x	x	x
Arcs de Seine	x	x	x	x

Surface

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

2025	Reference surface area	FTE
Arcs de Seine	46,939	1,498
Europlaza	50,768	970
Hanami	32,498	580
Rives de Bercy	34,466	284
Total	164,671	3,332

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, 2025 to December 31, 2025. Reporting frequency is every three months. Energy data collection has been automated for assets in operation using the ESG platform.

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 changes in occupancy, the occupancy rate is incorporated into the energy consumption indicators in the 2025 CSR Report.

Calculation method:

- private areas: as private area energy consumption is proportional to the occupancy rate, total tenant consumption is adjusted for the occupancy rate. This adjustment makes it possible to simulate the private area consumption of the asset at 100% occupancy.

$$C_{\text{adjusted total private area consumption}} = C_{\text{total private area consumption}} / \text{Occupancy rate}$$

- common areas: the relationship between the occupancy rate and common area energy consumption is not proportional, and establishing the associated correlation coefficients requires an in-depth analysis of building operations. An adjustment is applied to 20% of common area consumption. This 20% value is currently defined arbitrarily. It may be adjusted on a site-by-site basis based on the results of a comprehensive energy audit.

$$C_{\text{adjusted total common area consumption}} = C_{\text{total common area consumption}} \times (0.2/\text{occupancy rate} + 0.8)$$

These methods make it possible to simulate the consumption of assets at full occupancy, and therefore reflect the intrinsic energy performance of buildings.

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.

With a 71% occupancy rate in 2026, energy data for Rives de Bercy will be more reliable than the 2025 extrapolations based on a 21% occupancy rate.

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 1.9.

Energy consumption consolidated at asset level is based on a methodology specific to the CSR Report, 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 carbon footprint calculation, which in turn complies with the latest version of ISO 14064.
- Electricity 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 April 11, 2025 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 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).
- Each carbon footprint calculation includes the following three scopes: Scope 1 covers direct emissions, which take place directly on the company's site(s) or on board its vehicles (gas boilers, refrigerants, etc.); Scope 2 represents indirect energy-related emissions, which do not take place directly on the company's premises; finally, Scope 3 includes all other indirect emissions related to the company's activity and operations (business travel, capital goods, services, waste, etc.).

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 2025 corresponds to the average reduction measured across the portfolio, between i) 2025 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 France's tertiary green energy decree, 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.

1. The share of energy consumption related to heating is adjusted for climate variability using the following method:
   - If heating consumption can be determined from energy meters or bills

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

   - Otherwise

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

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

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

   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. 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. Since 2024, the selected service providers have been those categorized as ESG for the calendar year (January 1 to December 31). 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 tenant commitment to Vitura's environmental policy: this indicator is calculated by taking the ratio of the surface area of leases covered by an environmental 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.