
GRAB & GO
VÉLOS

2

CSR Report

	Continued commitment	32
PRIORITY 1	CSR Strategy	33
PRIORITY 2	Acting for the climate	36
PRIORITY 3	Having a positive social and societal footprint	42
APPENDIX	Reporting indicators and methodology in line with EPRA/GRI recommendations	46
	Statutory Auditor's Limited Assurance Report on a Selection of ESG Information	56

Continued commitment

Ever since its creation in 2006, Vitura has closely associated economic performance and environmental and social excellence. The Company has fully incorporated the challenges of sustainable development and actively engages in the key transitions facing society. It began publishing a Corporate Social Responsibility (CSR) Report on a voluntary basis in 2013. Having shown resilience during the pandemic and the subsequent energy crisis, Vitura took further strides in 2023, working closely with its tenants in to identify priority issues and to define action plans for each site. This approach is based on environmental, social and governance (ESG) communities set up under broader energy efficiency plans.

Vitura's corporate social responsibility (CSR) strategy is based on analyzing and prioritizing the issues that are relevant to the Company and maintaining an environmental, social and governance risk map.

This strategy revolves around three main focus areas: integrating CSR into our corporate governance, acting for the climate, developing a positive social footprint. Each of these areas is reflected in ambitious concrete commitments that are broken down over the short, medium and long term, and aligned with the tertiary green energy decree issued under France's ELAN law, aiming to promote energy efficiency in the services sector.

Thanks to the results achieved, Vitura has become a benchmark recognized by national and international environmental, social and governance (ESG) analysts. In recognition of its proactive approach to sustainable development, Vitura was once again awarded a 5-star rating in the 2025 Global Real Estate Sustainability Benchmark (GRESB), and has been ranked world number 1 four times. Each year, the GRESB assesses and compares the CSR performance of real estate companies worldwide, providing a reliable reference for the financial markets.

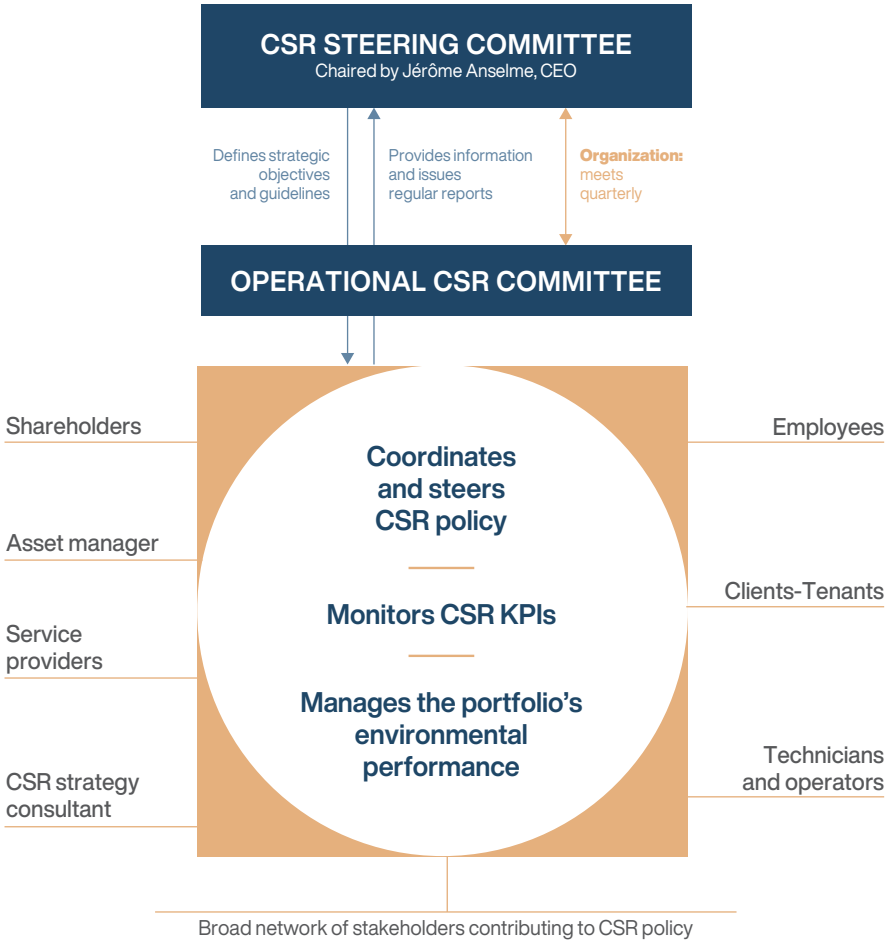
- PRIORITY 1 -

CSR Strategy

A CSR Steering Committee has been in place since 2013, 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, defining its ESG objectives and preparing an action plan to achieve them. The Operational CSR Committee oversees and reports regularly on the plan to the Steering Committee.

Vitura's CSR strategy is guided by three complementary environmental social and governance policies, involving the Company and its main stakeholders as part of its approach geared toward continuous improvement. Specific processes and tools ensure coordination and consultation between these different dimensions.

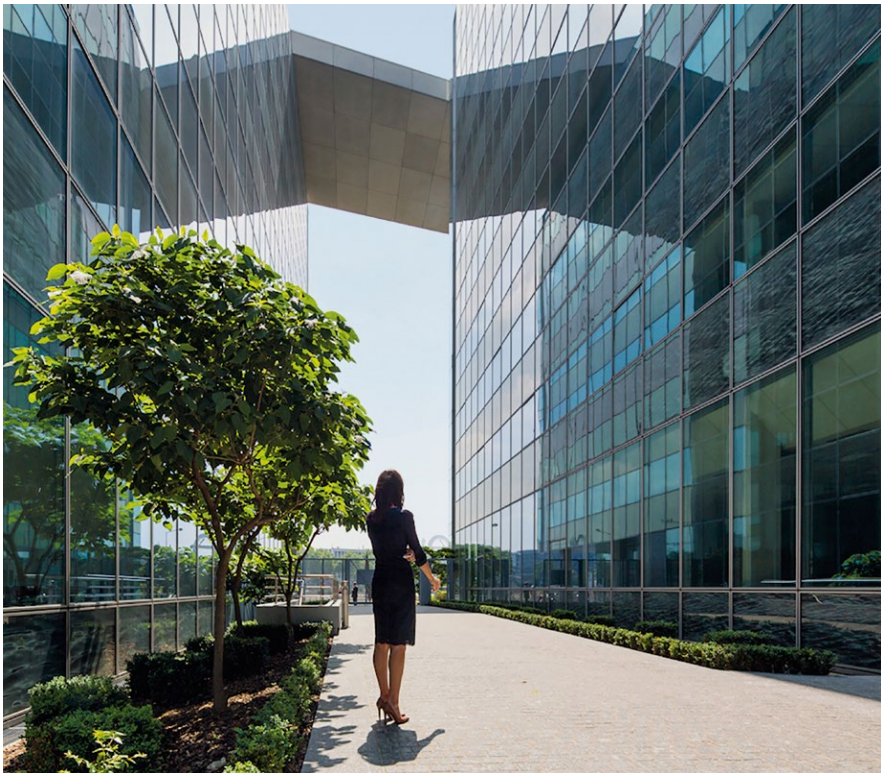
The new ESG communities set up for each site in 2023 have reinforced Vitura's capacity for action, agility and resilience. At the heart of its commitment, Vitura's governance policy fully incorporates the principles of diversity and equal and fair treatment with respect to gender, age and professional 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 notably 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 (*Observatoire de l'Immobilier Durable* - OID), (iii) the topics that must be covered in the CSR Report, (iv) the rating criteria used in non-financial questionnaires (GRESB, CDP, etc.) and (v) MEDEF and AMF recommendations.

Following its completion, the process identified 21 challenges. A materiality analysis is then conducted involving all internal and external stakeholders, with a questionnaire distributed and a materiality matrix produced. In 2023, this approach was bolstered by the inclusion of tenants, whose feedback on the 21 identified challenges, like other Vitura stakeholders, ranked climate change mitigation and resilience as top priorities, along with the reduction of energy consumption.



2. Measuring risks

Each year, the CSR Steering Committee reviews the ESG risks likely to have a material impact on Vitura's business, financial position or earnings. The areas analyzed are defined based on the ESG challenges identified in the Company materiality matrix. The risks identified incorporate the latest practices and recommendations and round out the Company's overall risk analysis.

To do this, Vitura uses a risk map, with risks assessed based on their probability of occurrence, their net impact and the efficiency of risk management systems in place. Five main risks were identified as a result. In this section of the report, symbols are used to illustrate the actions implemented to mitigate these risks.

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

- 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 heat waves, droughts and flooding
- risks related to stakeholder relations

3. Main objectives and key performance indicators

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 improvement process is based on AFNOR-ISO 14001 certification requirements.

	Commitment	Scope	Indicator	Objective	2025 result	Comments
PRIORITY 1: CSR STRATEGY	Non-financial evaluation	Vitura	Score obtained		**90**	Once again, Vitura obtained a high score and maintained its 5-star rating, the highest level awarded by GRESB, placing it among sector leaders.
PRIORITY 2: ACTING FOR THE CLIMATE	Reduce greenhouse gas emissions linked to energy consumption at its properties	Assets in operation	% of assets certified in operation	100%	**100%**	Vitura's entire portfolio is certified compliant with HQE Exploitation and BREEAM In-Use International standards.
		Assets in operation	Reduction in CO_2 emissions linked to energy consumption at its properties	*-54% between 2013 and 2030*	**-56%**	The decrease in CO_2 emissions linked to Vitura's properties was mainly attributable to the continuous improvement in its buildings' energy efficiency, increased use of low-carbon energy and the rollout of operational action plans in collaboration with tenants.
	Offset residual greenhouse gas emissions from headquarters	Vitura	% of CO_2 emissions offset	*100%*	**100%**	Every year, Vitura offsets the entirety of its CO_2 emissions from its headquarters through the GoodPlanet Foundation.
	Manage energy data	Assets in operation and real estate	% of energy data collected	*100%*	**100%**	The collection of energy data ensures trustworthy real-time information, optimizes consumption management and enhances the relevance of reports.
	Reduce properties' energy consumption	Assets in operation	Reduction in properties' energy consumption	*-40% between 2013 and 2030*	**-37%**	The decrease in the energy consumption of Vitura's portfolio was mainly attributable to the continuous improvement in its buildings' performance, optimization of technical equipment and the more precise control of usage, in conjunction with tenants.
	Improve the recycling process across the portfolio	Assets in operation	% of properties with a process for collecting data on waste generated	*100%*	**100%**	Vitura conducts annual waste monitoring for all of its properties to better manage volumes, value and the environmental performance of its portfolio.
	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%**	Each year, Vitura monitors the water consumption of its assets to better manage usage and reduce its environmental impact.
	Evaluate environmental risks	Assets in operation	% of properties subject to risk mapping	*100%*	**100%**	Portfolio risk management is fully integrated into Vitura's CSR approach.
PRIORITY 3: HAVING A POSITIVE SOCIAL FOOTPRINT	Raise stakeholder ESG awareness	Assets in operation	% of leases with an environmental appendix	100%	**100%**	The environmental appendix, integrated automatically into all leases, commits stakeholders to Vitura's CSR approach.
		Assets in operation	% of properties with a green committee	*100%*	**100%**	Awareness around ESG issues is raised at green committee meetings, which bring together, for each property, a CSR community comprising the owner, tenants, property manager and maintenance provider.
	Ensure tenant comfort and well-being	Assets in operation	% of properties offering green spaces and a respect for biodiversity	*100%*	**100%**	Green spaces and the preservation of biodiversity help improve tenant comfort and reduce the environmental impact of properties.
		Assets in operation	Number of sustainability or social events held at multi-tenant properties		**35%**	Vitura regularly coordinates events for its tenants at its sites.
	Involve partners in Vitura's CSR approach	Vitura	% of environmental service providers having signed the responsible purchasing charter	*100%*	**100%**	Service providers included in Vitura's environmental management system make a commitment by signing the responsible purchasing charter.
	Ensure a high satisfaction rate among employees and bring them on board the CSR process	Vitura	% of satisfied employees	100%	**100%**	Once again this year, Company employees indicated their satisfaction.

- PRIORITY 2 -

Acting for the climate

Vitura's plan to mitigate and adapt to climate change is led by several focus areas:

- measuring energy consumption and greenhouse gas emissions of the whole portfolio;
- identifying climate change risks and implementing measures to limit them;
- reducing energy consumption and greenhouse gas emissions across its real estate portfolio by 54% by 2030 (compared to 2013), with the aim of achieving carbon neutrality by 2050, driven by quantitative objectives and action plans for each property;
- aligning stakeholders so that climate change is fully integrated into Vitura's strategy and operations.

1. Maintaining environmental certification for buildings in operation

The Company places particular importance on maintaining environmental certifications for its office buildings (in particular HQE Exploitation and BREEAM In-Use). These certifications represent a structural management lever for the environmental and operational performance of the portfolio, enabling the close and auditable monitoring of energy consumption, greenhouse gas emissions, and water and waste management, as well as comfort and health conditions for tenants. They will also prove useful for future regulatory requirements, in particular those relating to France's tertiary green energy decree, and for reducing the risk of asset obsolescence. Maintaining these certifications is enshrined in the Company's ESG strategy; they reinforce the attractiveness of properties for users, the resilience of real estate portfolio, and the creation of sustainable value for all stakeholders.

In 2025, 100% of properties obtained both HQE Exploitation and BREEAM In-Use certification.

2. Energy efficiency

In 2025, Vitura achieved a 37% reduction in final energy consumption per sq.m at its properties for a total of 167 kWhFE/sq.m, already in line with the target of a 40% reduction by 2030. This performance is due to a proactive and structured policy towards energy management, rolled out gradually across the portfolio.

This year, the Company is putting in place ambitious plans aimed at improving the energy efficiency of its properties and anticipating regulatory changes.

- The automation of energy data collection across the portfolio is centralized on a dedicated platform that enables detailed analysis of consumption and increased responsiveness in the identification of performance drivers.
- Comprehensive energy audits were also carried out on the *Europlaza* and *Arcs de Seine* properties, using dynamic energy simulation software to model the actual behavior of buildings, evaluate their current consumption in relation to the technical equipment in place, and plan different renovation scenarios.
- All properties are now equipped with a building management system, promoting optimal energy performance management.
- Energy performance contracts have been rolled out on 50% of properties, contractually guaranteeing measurable improvements in energy efficiency.
- The Company also maintained the energy efficiency plans put in place at the end of 2022 to help ease pressure on the French and European energy networks. Each building now has its own best practice guide, prioritizing a sustainable reduction in consumption.
- Along the same lines, ESG communities have been set up to reinforce stakeholder engagement and encourage collective innovation beyond energy issues alone.
- The Company actively assists all of its tenants in entering their energy consumption data on ADEME's dedicated OPERAT platform in line with France's tertiary green energy decree.

3. Reducing GHG emissions

The Company deploys a set of operational and investment resources aiming to reduce greenhouse gas emissions linked to energy consumption across its real estate portfolio. Its objective is to reach a 54% reduction by 2030. In 2025, these emissions amounted to 12 $kgCO_2eq/sq.m$, a 56% decrease vs. 2013.

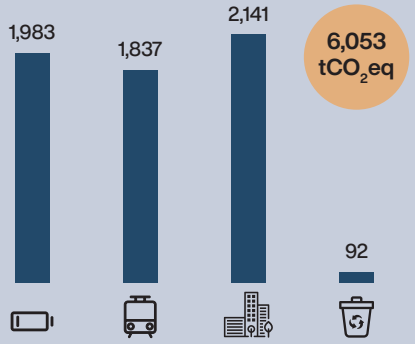
Its approach is primarily based on the continuous improvement of the energy performance of its properties through targeted renovation programs (HVAC system optimization, LED relamping, the rollout of monitoring and building management systems), alongside the close and regular monitoring of energy consumption.

These actions are part of an emission reduction pathway aligned with regulatory objectives, in particular those relating to France's tertiary green energy decree, and help reduce the carbon footprint of properties while improving their resilience and long-term performance.

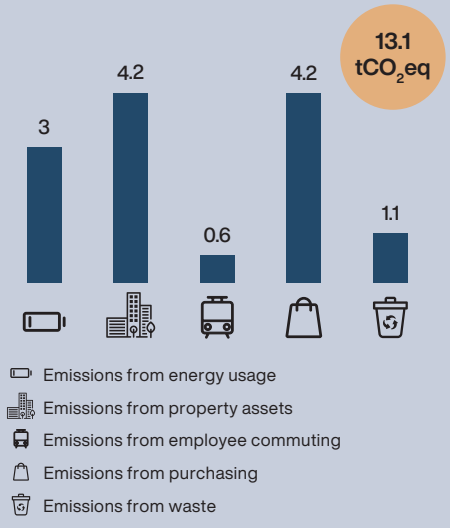
Vitura's real estate portfolio also complies with the decarbonization pathways set out by the Carbon Risk Real Estate Monitor (CRREM) initiative. Drawn up on the basis of climate scenarios from the Intergovernmental Panel on Climate Change (IPCC) and national data specific to each type of asset, these pathways set thresholds for energy performance and carbon intensity to be achieved over time. Compliance with these thresholds attests to the buildings' alignment with a trajectory compatible with limiting global warming to 1.5°C by 2050.

Vitura also calculates the annual carbon footprint of its headquarters, both overall and per square meter. Its footprint stood at 13.1 metric tons of CO_2 equivalent in 2025 and efforts are ongoing to reduce it further. Vitura voluntarily offsets its emissions with the GoodPlanet Foundation (see Focus).

CARBON FOOTPRINT OF THE PORTFOLIO IN OPERATION BY SOURCE OF EMISSIONS[1]



CARBON FOOTPRINT OF HEADQUARTERS BY MAIN SOURCES OF EMISSIONS



The headquarters' carbon footprint was 13.1 metric tons of CO_2 equivalent, down 3% from last year. It is estimated using an annual carbon footprint assessment taking into account Scopes 1, 2 and 3.

(1) Figures adjusted for climate variability. See table of EPRA indicators on page 48.

VITURA SUPPORTS GOODPLANET

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

- provide worldwide support to environmental, community-based projects in agroecology, sustainable energy and waste recovery via the Action Carbone Solidaire program;
- in France, raise awareness of sustainable development among the general public, schoolchildren, companies and associations through the GoodPlanet School, which has welcomed more than 45,000 people since its launch in 2019;
- in France, provide the widest possible access to the Domaine de Longchamp. In the spring and summer, the 3.5 hectare estate just 10 minutes from Paris hosts unique exhibitions and events to learn about ecology in a hands-on way. Yann Arthus-Bertrand is the Chairman of GoodPlanet.

FONDATION GoodPlanet

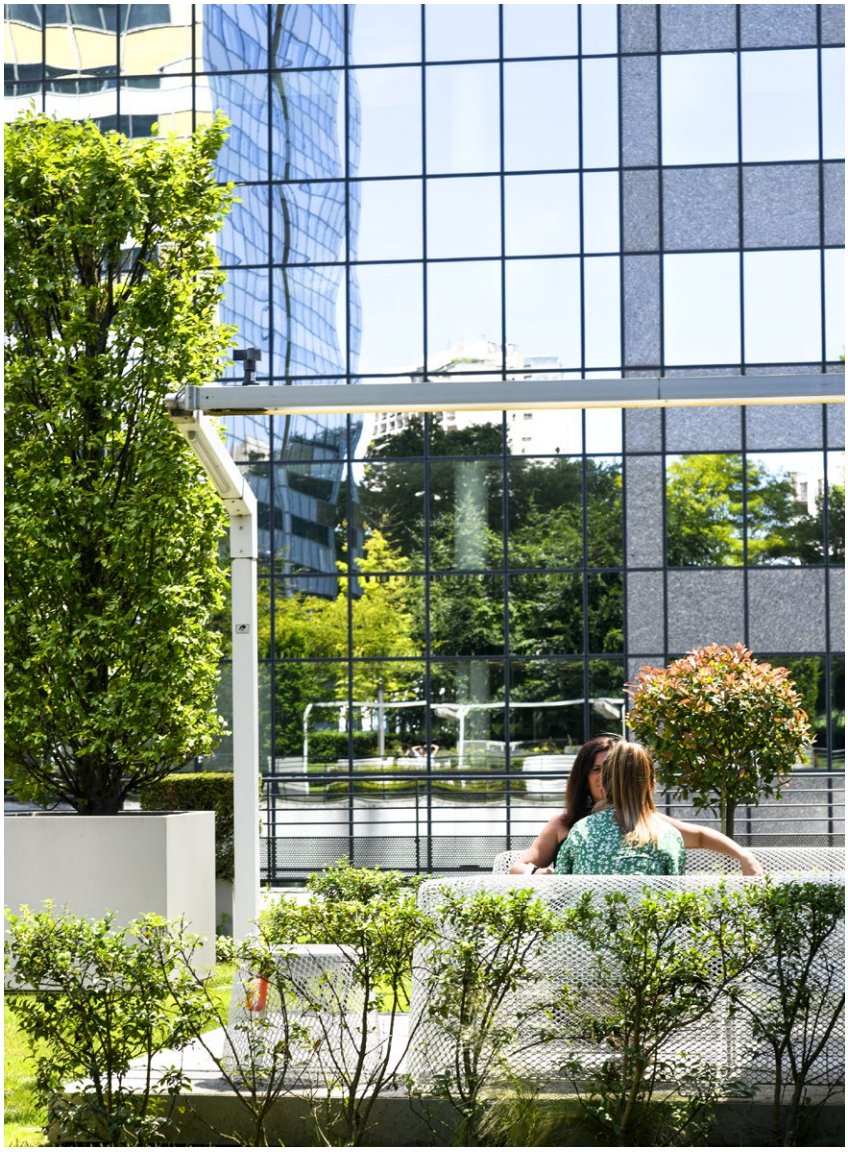
4. Resilience of real estate assets

Since 2020, the entirety of Vitura's real estate portfolio has undergone risk mapping using the French R4RE Bat-ADAPT platform. This approach is part of the Company's climate risk management policy and aims to assess the exposure of assets to major climate hazards, as well as their intrinsic technical vulnerability.

The data is cross-referenced to establish a risk profile for each asset and to rank physical climate risks according to three levels (low, medium and high) in order to prioritize adaptation actions. The main risks identified at the portfolio level are heat waves, floods, heavy rainfall, and the effects of urban heat islands.

To strengthen the resilience of its assets in the face of these risks, Vitura has taken several actions, including:

- carrying out climate adaptation audits on the Europlaza and Arcs de Seine buildings, to identify exposure and vulnerability levels and define work needed to be done on technical equipment;
- implementing protocols for emergency situations such as pandemics and floods, regularly updated and strengthened by drawing on all the lessons learned from the Covid-19 crisis;
- developing and maintaining dense and diversified vegetation to help regulate temperature, humidity and preserve water resources.



5. Resources, waste and the circular economy

As part of a policy of resource conservation, waste management related to building operations continues to improve. In 2025, waste produced per full-time equivalent (FTE) had already decreased by 10% compared with 2024.

This performance is based on the implementation of structured and measurable actions, including:

- comprehensive data collected on waste generated for the entire scope 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);
- the widespread adoption of selective sorting across all properties;
- the rollout of bio-waste sorting solutions (compost bins or dedicated containers) at 75% of the properties.

In addition, specific measures are being implemented in restaurant areas to limit waste at source, in particular:

- measures to combat food waste;
- promoting local products and fresh and seasonal produce;
- using service providers to collect unsold food;
- the recovery of bio-waste through methanization.

6. Water consumption

Water consumption across Vitura's portfolio decreased 6% over the period, as a result of the implementation of a series of measures aimed at strengthening control over usage.

These measures include:

- the automated collection of water consumption data, enabling close and reactive monitoring;
- the installation of automatic faucets;
- the deployment of devices to reduce water flow rates;
- preventive maintenance and monthly meter checks to limit leaks and consumption deviations;
- the optimization of green space irrigation thanks to automatic watering systems.

7. Biodiversity

All of Vitura's buildings have dense, diverse green spaces, accessible to all tenants. From the acquisition phase and throughout the operation of the assets, Vitura implements a policy aimed at preserving and developing biodiversity through structural actions.

As such, the real estate portfolio includes 21,500 sq.m of green space, including trees, shrubs and herbaceous plants, helping to reduce the impact of heat islands which are worse during heat waves.

This approach is also supported by:

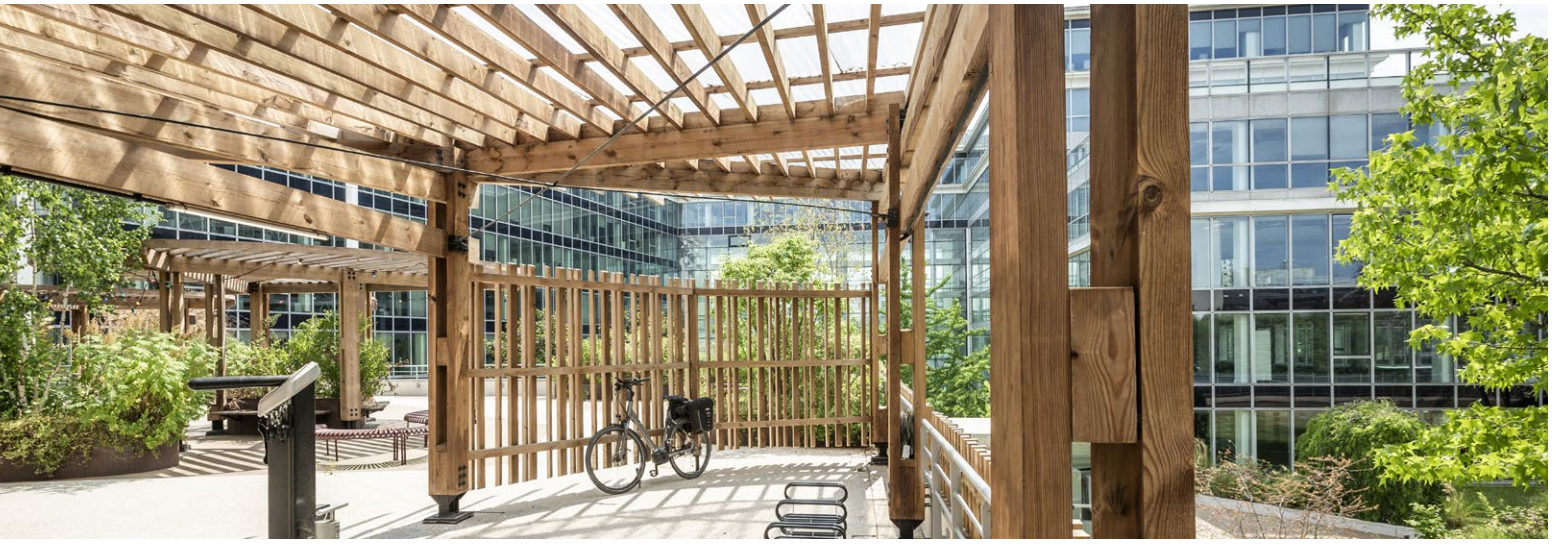
- the biotope coefficient, which is 24% across the portfolio;
- the installation of nesting boxes on most sites to encourage the presence of local wildlife;
- the elimination of pesticides at certain sites;
- the completion of ecological studies to identify the species of flora and fauna to be preserved at each site.

8. Mobility

Vitura encourages the use public and low-impact transportation to reduce the carbon footprint of its sites. Currently, 75% of buildings are located less than 200 meters from a public transport stop.

The Company also provides users with the following facilities and services to promote sustainable mobility:

- electric vehicle charging stations;
- 460 bicycle stations across the entire portfolio;
- bicycle tire pumping stations;
- pop-up bicycle repair workshops;
- paper and digital guides and information displays on low-impact transportation.



/

DATA: A LEVER FOR MANAGING THE SUSTAINABLE PERFORMANCE OF BUILDINGS

Interview with Benjamin Mercuriali founder and CEO of AEGILIM, a consultancy specializing in managing and optimizing the energy performance of commercial real estate assets, which supports Vitura with its energy data collection and analysis platform.

You work as an external Energy Manager for office property companies. Why do they need an automated energy data collection platform?

In reality, a real estate company with a portfolio of office buildings manages a wide variety of technical, contractual and rental situations. Energy data is often fragmented between operators, suppliers, property managers and tenants. Without a dedicated platform, data collection relies on e-mail exchanges, invoices and Excel files. This is time-consuming, unreliable and difficult to use on a portfolio-wide scale. The platform makes it possible to automate data retrieval, and consolidate and homogenize it. It offers a clear vision, building by building, across the entire portfolio. This is the essential basis for structured energy performance management.

Are regulations the main driving force behind this approach?

They play a key role. The French tertiary sector energy efficiency decree (*Décret Tertiaire*) imposes consumption reduction trajectories over several decades. It is impossible to demonstrate compliance with these objectives without reliable, historical data. But beyond this obligation, investors expect precise, comparable and auditable ESG indicators. The platform secures this dimension: it structures the data, tracks it and produces consistent reporting for finance departments, asset managers and shareholders.

How does this create value for a real estate company?

Value is created across several levels. Firstly, on an operational level. When data is regularly monitored, deviations can be detected more quickly: an incorrectly adjusted ventilation system, heating that operates at the wrong time of year or abnormally high consumption in a vacant unit. These adjustments generate direct savings. Secondly, on a strategic level. By analyzing a building's energy performance, the real estate company can assess investments that are required in the short, medium and long term.

Finally, in terms of assets. Energy performance now influences the liquidity and value of an office asset. A building aligned with regulatory objectives and equipped with solid ESG indicators is more attractive to investors and tenants alike.

What exactly is your role as Vitura's external service provider?

I would like to point out that, in 2013, Vitura was one of the first real estate companies to commit to collecting this data. It did so long before it became a legal obligation, with the publication of the tertiary sector decree, or an economic necessity, with soaring energy prices. Going even further, Vitura has decided to include in its leases a commitment to sign a mandate authorizing the automatic transmission of energy data. We drew up a precise map of the property: we identified all the Delivery Points and meters associated with each building, and matched them with the surface areas concerned - common areas, rental units and other uses. This structuring stage ensures the reliability of the analysis perimeters, avoids double-counting and guarantees the completeness of the data collected. Once this base has been consolidated, we can deploy automatic connections with energy suppliers to feed up-to-date data directly into the platform. The data flows are then verified, harmonized and consolidated at the level of each building, and then of the portfolio as a whole, providing a coherent and comparable reading of energy performance. My role is to transform this structured data into a genuine decision-making tool, committed to sustainable performance and asset value enhancement. Today, energy data is no longer a peripheral technical issue: it has become a regulatory, financial and strategic challenge for all commercial real estate companies.

How can mastering energy data transform the lessor-lessee relationship and accelerate asset performance?

In multi-tenant buildings, energy performance is a shared issue. Part of the consumption depends on occupant usage. Controlling energy data makes the relationship between lessor and lessee more transparent and collaborative. This objectivity makes it possible to implement joint actions within the framework of green leases. Data thus becomes a lever for aligning interests: it strengthens cooperation and accelerates the improvement of energy performance and asset value.

- PRIORITY 3 -

Having a positive social and societal footprint

VITURA'S SOCIAL FOOTPRINT ESSENTIALLY COMPRISES FOUR DIFFERENT LEVELS

1

NATIONAL LEVEL

A strategy aligned with UN Sustainable Development Goals. A climate pathway consistent with the Paris Agreement and the Global Compact principles.

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 LEVEL

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

1. Buildings tailored to their tenants

Health, safety, comfort and well-being

The health, comfort and well-being of tenants are key priorities for Vitura. A number of structural actions are therefore in place:

- the regular monitoring by property managers of regulatory facilities audits to ensure the absence of non-compliance;
- the tracking of tenant satisfaction through quarterly information meetings and an annual survey on comfort, well-being and access to amenities;
- the organization of events on the sites to promote the well-being of tenants, of which 35% are based on social or sustainability issues;
- a staff canteen at every property that meets the most stringent CSR standards;
- awareness-raising workshops on ESG issues;
- access to green spaces for all and the installation of plants and flowers in shared indoor spaces, enhancing tenants' connection with nature;
- a range of wellness services, including gyms, exercise classes, consultations with physical therapists, relaxation spaces and lounges.

Accessibility

Vitura regularly carries out an accessibility analysis for its buildings and, if necessary, puts in place the required corrective actions. The most recent accessibility audit was carried out in 2024 on the Europlaza site, covering all aspects: external pathways, access and reception conditions, circulation in buildings, toilets, interior doors and locks, floor coverings and layout and equipment for information and comfort.

This audit confirmed that the building complies with the French Labor Code (*Code du travail*) and with the strictest applicable requirements of France's regulation on buildings open to the public (*Établissements Recevant du Public* – ERP).

2. Stakeholder engagement

Since its creation, Vitura has been actively committed to environmental, social and societal change, and recognizes the importance of mobilizing all of its stakeholders. To achieve this, the Company implements several concrete actions:

- setting up "green committees" in each of its buildings to inform tenants about the main ESG indicators;
- raising awareness among tenants around ESG issues;
- involving service providers in Vitura's CSR approach, through the inclusion of ESG clauses in its main contracts;
- the signature of a responsible purchasing charter by all suppliers taking part in the environmental management system;
- involving tenants in Vitura's CSR approach through the requirement to sign environmental appendices included in each lease;
- regularly circulating satisfaction surveys among tenants to collect feedback on service quality and ESG initiatives.

3. Attentiveness and respect for employee satisfaction

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

Employee well-being is a key aspect of the Company's strategy. In 2025, 100% of employees reported that they were satisfied in the annual satisfaction survey. Several management measures contribute to maintaining this high level of satisfaction, including:

- organizing events dedicated to employee well-being, with particular emphasis on physical and sporting activities;
- 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), as well as the Company's sustainable development commitments.

"In 2025, 100% of employees reported that they were satisfied in the annual satisfaction survey."

Partnerships and corporate sponsorship

Vitura is involved in several real estate and sustainable development organizations. This involvement allows Vitura to remain closely attuned to market and public expectations while positioning itself at the forefront of ESG best practices and standards.

The Observatoire de l'Immobilier Durable (OID) is an independent French association that brings together public and private actors in the real estate sector to promote ecological transition and the environmental, social and societal performance of commercial real estate. It produces studies, indicators and reports on responsible real estate and supports professionals in integrating sustainability and ESG issues.

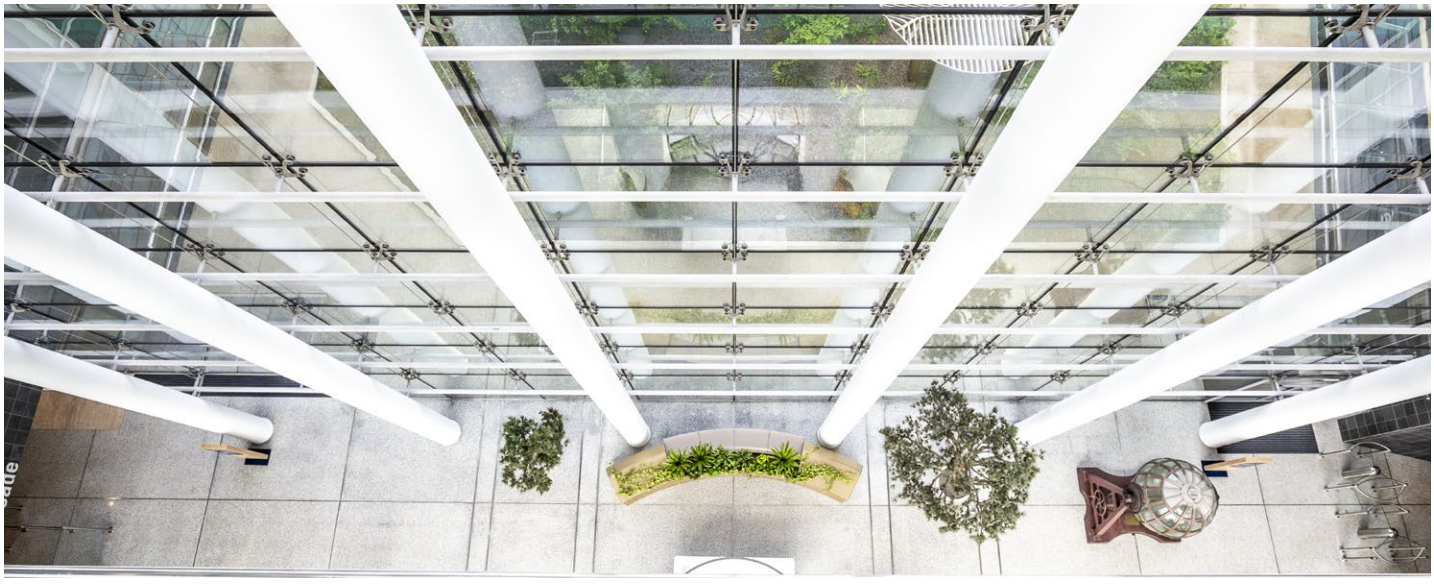
The European Public Real Estate Association (EPRA) promotes financial transparency, best practices for reporting and sustainable performance in the real estate sector in Europe, thereby facilitating comparison and attractiveness for investors.

Institut de l'Épargne Immobilière et Foncière is an organization specialized in the study and analysis of real estate savings and real estate investment. It provides research, statistical data and publications for finance and real estate professionals to support them in their investment decisions and portfolio management strategies.

The Fédération des Entreprises Immobilières (FEI) is a professional organization that represents and supports actors in the French real estate sector. It aims to promote best practices, defend the interests of its members and contribute to the sustainable and responsible development of the real estate market.

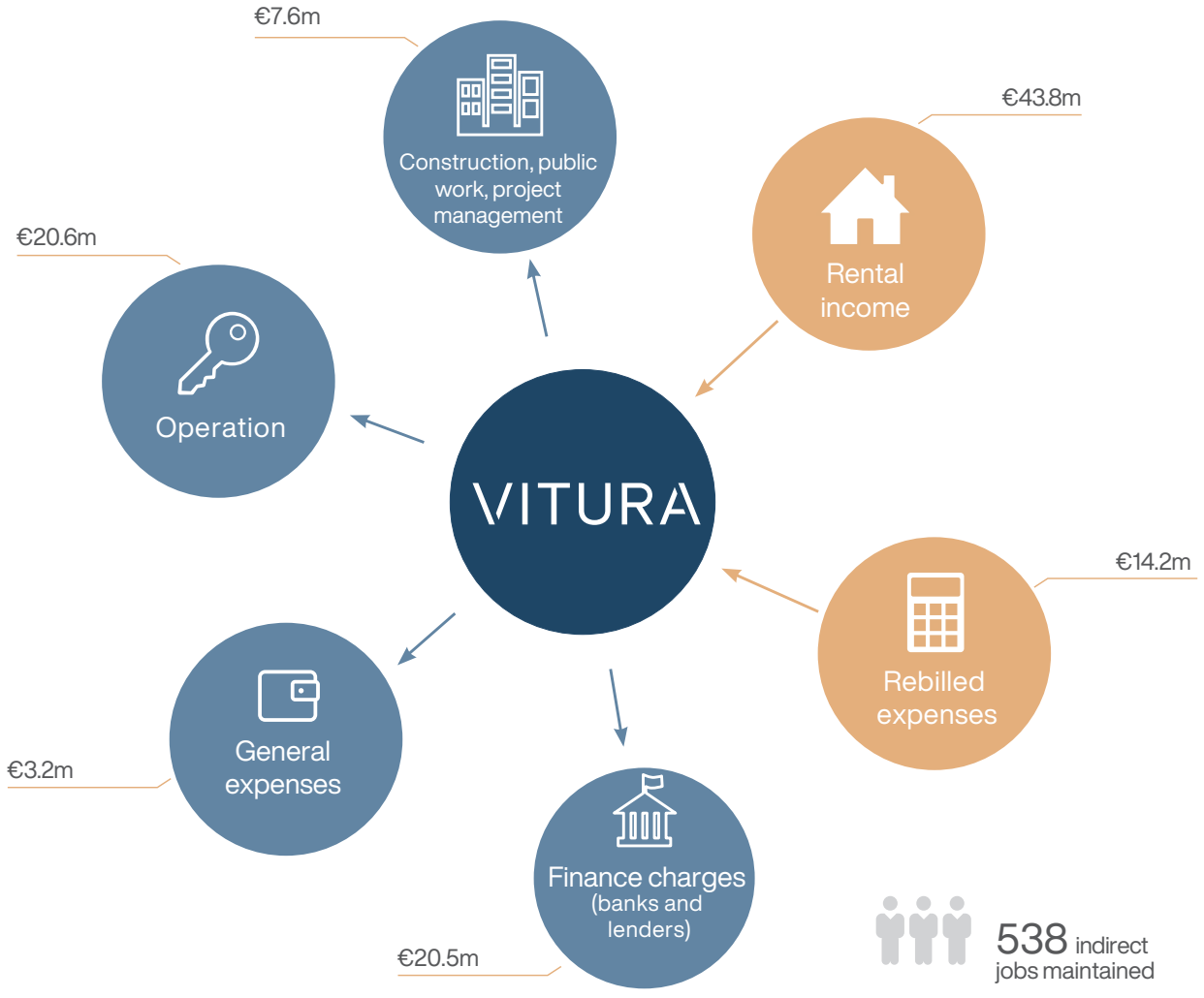
The Global Real Estate Sustainability Benchmark (GRESB) is an organization that evaluates the environmental, social and governance performance of real estate companies worldwide. It provides investors with reliable and comparable benchmarks for integrating sustainability into their real estate investment decisions.

The Global Compact France is the French branch of the United Nations Global Compact, which brings together companies and organizations committed to sustainable development and social responsibility. It supports its members in integrating 10 principles relating to human rights, work, the environment and anti-corruption at the heart of their strategies and activities.



4. Regional and employment market impact

Vitura considers regional impact to be an essential link in the real estate value chain. In 2025, the Company contributed to maintaining 538 indirect jobs. In addition, it encourages the involvement of local stakeholders, in particular by involving local associations in events organized at its buildings.



- 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.

Statutory Auditor's Limited Assurance Report on a Selection of ESG Information

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

Year ended December 31, 2025.

At the General Assembly,

In our capacity as statutory auditor of your company, we have carried out work aimed at formulating a limited assurance conclusion on a selection of ESG information, listed in the appendix to this report, determined and prepared voluntarily by Vitura S.A. (hereinafter "the Entity"), with regard to the ad hoc framework defined by the company (hereinafter the "Framework"), for the financial year ended 31 December 2025 (the "Information"), presented in the document attached to this report (the "Statement of Declarations"), and drawn up as part of its communication on its approach ESG.

Our intervention does not cover all the information presented in the Statement of Declarations, other than that which is the subject of our report.

Limited insurance policy

Based on the work we have carried out, as described in the "Nature and scope of the work" section, and the information we have collected, we have not found any material misstatement that would call into question the fact that the Information has been prepared, in all material respects, in accordance with the Standard.

Observations

Without calling into question the conclusion expressed above, we draw your attention to the appendix " Indicators and reporting methodology following the recommendations of the EPRA/GRI" of the Statement which describes the ad hoc reference framework.

Preparation of Information

The absence of a generally accepted and commonly used framework or established practices on which to base the evaluation and measurement of the Information allows for the use of different, but acceptable, measurement techniques that may affect comparability with those of other entities and over time.

Consequently, the Information must be read and understood with reference to the available Repository, the significant elements of which are presented in the Statement of Reference.

Inherent limitations in the preparation of Information

The Information may be subject to uncertainty inherent in the state of scientific knowledge and the quality of the external data used. Some information is sensitive to the methodological choices, assumptions and/or estimates used for its establishment.

Entity Responsibility

The Information has been prepared under the responsibility of the Management, and it is its responsibility to:

- select or establish appropriate criteria for the preparation of the Information (i.e. the Repository);
- prepare the Information by applying the Standard; and
- design, implement and maintain an internal control that it deems necessary for the establishment of the Information, which does not contain material misstatements, whether these are the result of fraud or the result of errors.

Liability of the External Auditor

It is up to us to:

- plan and carry out work to obtain limited assurance that the Information has been prepared, in all material respects, in accordance with the Reference Framework and does not contain material misstatement, whether due to fraud or error;
- formulate an independent conclusion based on the work we have implemented and the evidence we have gathered;
- communicate our conclusion to the entity's management.

As it is up to us to make an independent conclusion on the Information as prepared by Management, we cannot be involved in the preparation of such Information, as this could compromise our independence.

Professional Doctrine and Standards Applied

Our work described below was carried out in accordance with the professional doctrine of the Compagnie Nationale des Commissaires aux Comptes (CNCC) relating to this intervention and the international standard ISAE 3000 (revised) Assurance Engagements other than Audits or Reviews of Historical Financial Information published by the IAASB (International Auditing and Assurance Standards Board).

They do not constitute an audit or a limited examination within the meaning of the Standards of Professional Practice (NEP) applicable in France. Nor do they constitute certification in accordance with the guidelines of the French National Audit Authority (H2A).

Independence and quality control

Our independence is defined by the provisions of Article L821-28 of the French Commercial Code, the Code of Ethics of the Statutory Auditor profession and the IESBA Code of Ethics (International Code of Ethics for Professional Accountants (including Independence Standards). This is based on respect for the fundamental principles of integrity, objectivity, professional competence and diligence, respect for confidentiality and professional behaviour.

In addition, we apply the International Standard on Quality Management 1 and consequently we have put in place a quality control system including documented policies and procedures aimed at ensuring compliance with ethical rules, professional standards and applicable legal and regulatory texts as well as the professional doctrine of the National Company of Auditors relating to this intervention.

Nature and scope of work

We have planned and carried out our work, described below, taking into account the risk of material misstatement of the Information. As part of our limited insurance benefit and based on our professional judgment, we have:

- updated our knowledge of the entity, its environment, including elements of internal control relevant to the preparation of the Information;
- assessed the appropriateness of the Repository in terms of its relevance, completeness, reliability, neutrality and comprehensibility, taking into consideration, where appropriate, good practices in the sector;
- read the internal control procedures put in place by the entity to ensure that the Information complies with the Framework;
- assessed whether the methods used by the Entity to prepare the Information are appropriate with regard to the Framework and, if applicable, assessed the relevance of the changes in methods and assumptions;
- verified that the Information has been drawn up within the scope indicated in the Standard;
- selected on the basis of our professional judgment the information that we considered most important, for which we:
  - implemented analytical procedures consisting of verifying the consistency of their developments and asking the Management, if necessary, for explanations concerning unusual elements identified;
  - carried out detailed tests on the basis of surveys or other means of selection consisting of verifying the correct application of the calculation methods and assumptions described in the Reference Framework and reconciling the underlying data with the supporting documents;
  - for the estimates, through an interview with the Management, we have taken note of the method of calculating the estimated data, we have also checked their consistency with the assumptions made.
- assessed the overall consistency of the Information with our knowledge of the entity. We believe that the evidence we have gathered is sufficient and appropriate to reach our conclusion.

The procedures implemented in the context of limited insurance are less extensive than those required for reasonable assurance carried out in accordance with the professional doctrine of the National Company of Statutory Auditors as well as in accordance with the international standard ISAE 3000 (revised); A higher level of assurance would have required more extensive audit work.

Restrictions on Distribution and Use

This report is prepared for your attention in the context specified in the first paragraph and should not be used, disseminated or quoted for any other purpose.

The due diligence carried out in connection with this report is not intended to replace investigations and due diligence that third parties who have otherwise been provided with this report may carry out, and we do not express an opinion on their sufficiency in light of their own needs.

In our capacity as statutory auditor of Vitura S.A., our liability to the company and its shareholders is defined by French law and we do not accept any extension of our liability beyond that provided for by French law. We are not responsible for and accept no liability to any third party. We shall not be liable for any damages, losses, costs or expenses resulting from fraudulent conduct or fraud committed by the directors, officers or employees of Vitura S.A.

This relationship is governed by French law. The French courts have exclusive jurisdiction to hear any dispute, claim or dispute that may arise from our engagement letter or this report, or any matter relating thereto.

Paris-La Défense, April 16, 2025

KPMG S.A.

Sandie Tzinmann

Partner

Appendix 1: Selected information

Qualitative information

- Actions to promote tenant satisfaction
- On-site accessibility verification device
- Actions in favor of energy sobriety
- Measures to promote the greening of active ingredients
- Sustainable Innovation Fund funded by a carbon tax
- Mechanisms for raising awareness and integrating stakeholders into ESG issues
- Social policy committed to human rights

Quantitative information

- Share of assets subject to tenant satisfaction surveys
- Share of satisfied Vitura employees
- Energy consumption CO_2 emissions
- Share of service providersof assets not adjusted for climate (fossil fuels, electricity, urban grid) and partners who are the main signatories of Vitura's "Responsible Purchasing" Charter, weighted by the volume of purchases
- Share of assets that have been the subject of a risk map
- Share of the leasable area subject to a signed environmental annex
- Surface Biotope Coefficient (CBS)
- Share of renewable energies in final energy consumption