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Non-financial reporting

Aedifica is not subject to the Non-Financial Reporting Directive and is not currently subject to the Corporate Sustainability Reporting Directive (CSRD) or EU Taxonomy. Aedifica has designed its Annual Financial Report to include not only financial information, but also extensive non-financial disclosures. We are continuing to closely monitor developments in the legislative framework and are taking this into account when defining and implementing our CSR strategy.

The 2025 Annual Report (published in March 2026) incorporates a large amount of CSR-related information. Similar to last year, Aedifica does therefore not publish a separate CSR report, but only this Environmental Data Report providing an update of our environmental performance, including KPIs.

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OUR CSR GOALS

Following the double materiality assessment¹, we have aligned our action plan and committed ourselves to ambitious CSR goals. These goals allow us to focus our efforts on reducing our environmental impact and to work with key stakeholders (such as employees, shareholders, residents, etc.) to achieve these goals while maintaining responsible business practices.

In this Environmental Data Report and in the 'Business Review' chapters of Aedifica's 2025 Annual Report, you can track how far we have progressed in achieving these objectives.

	Goals	Actions taken in 2025	Status	Page
 PORTFOLIO	Achieving net zero emissions for our real estate portfolio by 2050	Portfolio evaluation using CRREM and interim target set for 2030 (targets were set for country management and the Executive Committee).	on track	EDR p5
	Applying Building Assessment (BA) strategy to 100% of our properties in operation	Ongoing. A group-wide platform was implemented to support compliance assessment.	on track	AR p47
	Conducting a climate change risk assessment	Climate change risk assessment for physical and transition risks conducted and integrated in the annual strategic asset review.	✓	AR p44
 PARTNERS	Increasing the response rate of operators participating in engagement survey	New operator engagement survey conducted in 2025, with an improved response rate of nearly 50%.	✓	AR p54
	Implementing a green awareness programme for tenants	The green lease annex was added to both newly signed and several existing leases.	ongoing	AR p55
	Organising Operator Days in each region every three years	Operator Days organised in Belgium and the Netherlands in 2024.	ongoing	AR p55
 ORGANISATION	Organising annual Community Days for employees	Community Days organised in Belgium, the Netherlands, Germany & Finland. 59 employees performed nearly 200 hours of community support.	✓	AR p56
	Rolling out Aedifica Academy in all regions	Aedifica Academy was launched for all teams. Over 3.150 hours of training were offered to employees.	✓	AR p64
	Organising an annual employee satisfaction survey	With a participation rate of 94% and a Trust Index Score of 85%, 9 out of 10 employees recommend Aedifica as a great place to work.	✓	AR p62
	Mandatory annual ethics training for employees	100% of employees have received ethics training.	✓	AR p64 & 66
	Implementing a health & wellbeing programme for employees	Initiatives to improve communication, social cohesion and employee engagement.	ongoing	

130 kWh/m²
net Energy Use Intensity
target for 2030

148 kWh/m²
Aedifica's actual nEUI
in 2025

-4%
2025 nEUI decrease
compared to 2024

86%
2025 energy consumption
data coverage

¹ See 2025 annual report pages 23-28.

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Reducing the environmental footprint of our portfolio & our tenants

- (Re)developing energy-efficient buildings
- Investing in energy-efficient installations
- Introducing building assessment tools
- Engaging with operators to reduce their energy consumption

Reducing our impact on climate change

To meet the objectives of the Paris Agreement and address the climate crisis, Aedifica is committed to achieving net zero emissions for its entire portfolio by 2050. Reducing the impact of global warming will largely depend on further eliminating greenhouse gas emissions resulting from energy consumption.

The greenhouse gas (GHG) emissions from our business activities (scope 1 and 2) are very limited. Aedifica is not directly involved in the operations of its care homes, which generate scope 3 downstream emissions. As the operators are responsible for the daily management and maintenance of the buildings (including the technical equipment), as well as for purchasing electricity, the Group only has a limited impact on the direct environmental performance of its buildings. However, as a leading healthcare real estate investor, Aedifica takes responsibility and actively collaborates with its operators to develop, maintain and operate our assets efficiently, safely and sustainably.

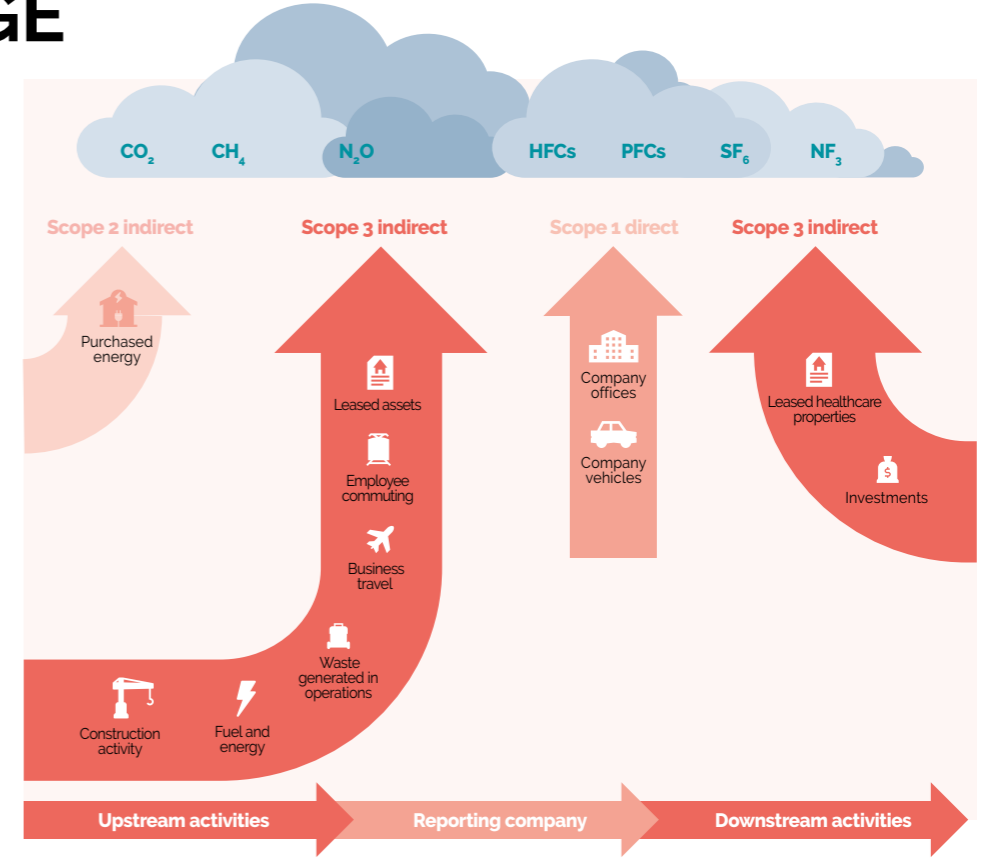
The term 'net zero greenhouse gas emissions' refers not only to direct emissions (scope 1), but also to indirect emissions (scopes 2 and 3). Aedifica's greatest challenge will be to reduce scope 3 downstream GHG emissions, which are more difficult to control and mainly result from energy consumed by operators and residents.

As this requires a comprehensive approach and close cooperation with our operators, we have developed a net zero GHG pathway.

In 2025, the emissions associated with our own organisation accounted for only 1% of our carbon footprint. The remaining 99% was attributable to our value chain (downstream emissions).

The greenhouse gas intensity - measured as the amount of greenhouse gases emitted per square meter - of Aedifica's portfolio decreased in 2025 to 24 kgCO₂/m². Our ongoing efforts to understand the energy and GHG intensity of our portfolio are reflected in consistent high data coverage. We closely monitor 86% of the buildings' carbon emissions, resulting in robust reported KPIs. In the coming years, we will continue to work on expanding the coverage and quality of our data. Aedifica uses the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard guidelines to quantify and report on its greenhouse gas emissions.

Absolute corporate greenhouse gas emissions increased by 9% from 420 tCO₂e in 2024 to 459 tCO₂e in 2025, attributable to an increase in business travel, while scope 1 and 2 emissions decreased by 13% over the same period. In 2024, a new corporate target was set to reduce absolute scope 1 and 2 emissions to 138 tCO₂e by 2030, representing a 42% decrease as compared to 2023. Although our corporate carbon footprint is relatively small compared to that of our property portfolio, we take responsibility for every area in which we have an environmental impact to demonstrate our commitment to our values.

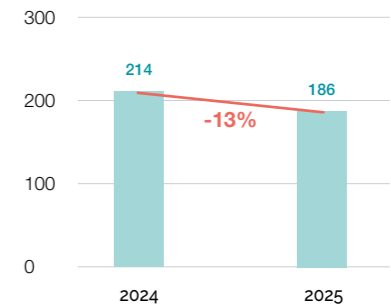


2025 REPORTED GHG EMISSIONS (%)



- 1% Organisation: 459 tCO₂e
- 99% Portfolio (86% coverage)
- 33% Electricity: 15,500 tCO₂e
- 8% District heating: 3,571 tCO₂e
- 58% Fuels: 27,531 tCO₂e

ABSOLUTE SCOPE 1 AND 2 GHG EMISSIONS IN tCO₂e PER YEAR



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Net zero GHG pathway

In order to achieve climate neutrality, Aedifica is implementing a net zero greenhouse gas pathway that addresses every aspect of our business activities. All of these activities will contribute to our goal of achieving net zero greenhouse gas emissions by 2050. This will be a challenging journey in which collaboration and knowledge sharing within the industry is essential. Aedifica is committed to supporting its stakeholders throughout this process.

Throughout this decade, Aedifica's main objective as a property owner is to reduce the net energy use intensity (nEUI) of its portfolio:

- by upgrading buildings to reduce gross energy demand
- by generating renewable energy on site to reduce net energy demand from the energy grid

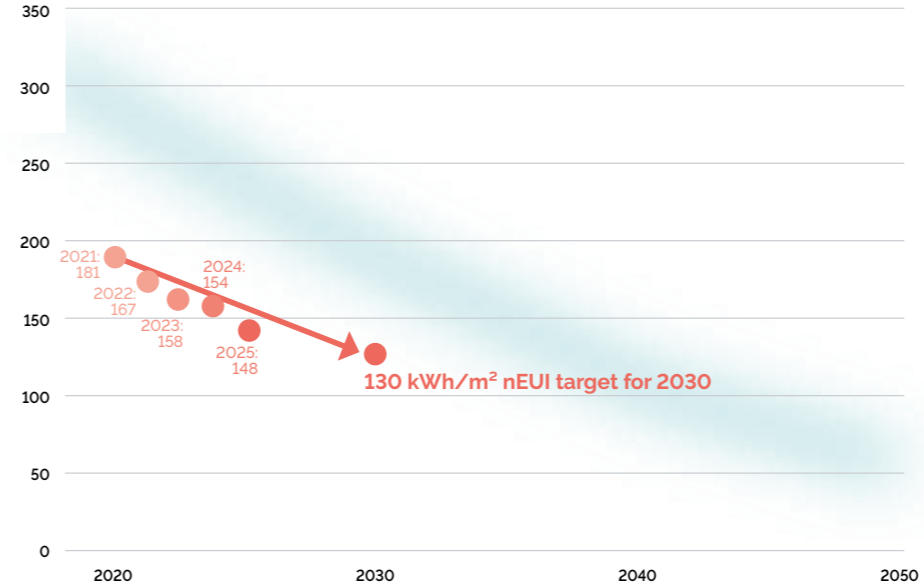
Moreover, purchasing green energy to meet the remaining net energy demand will have an additional positive impact on decarbonisation. The Carbon Risk Real Estate Monitor (CRREM) serves as a tool and benchmark in the annual evaluation of building performance and to guide portfolio development in the various countries where Aedifica operates. CRREM collaborates with the Science Based Targets initiative (SBTi) to provide fully aligned decarbonisation pathways for the real estate sector.

An interim target was set for 2030 to reduce the nEUI for the entire Aedifica portfolio to an average of 130 kWh/m², while targets were also set for the Executive Committee and country managers. These targets and measurements were made in accordance with CRREM definitions.

The net energy use intensity (nEUI) decreased by approx. 4% from 154 kWh/m² in 2024 to 148 kWh/m² in 2025, weighted on the Gross Internal Area (GIA). As per CRREM, the gross internal area is used to avoid distorting the indicator with non-heated surfaces such as indoor parking.

Lack of standardisation in measurement codes can have a major impact on the calculation of this KPI: based on an alternative definition using the Gross Floor Area (GFA) or Gross External Area (GEA), our 2025 net energy use intensity would decrease to 139 kWh/m².

PATHWAY TO NET ZERO GHG EMISSIONS IN THE EUROPEAN HEALTHCARE SECTOR ¹



Business activities

Actions to be taken this decade

Development

- Performing life cycle assessments
- Implementing sustainable development guidelines
- Introducing a building passport to measure embodied carbon

Acquisitions & divestments

- Performing ESG assessments for acquisitions
- Using CRREM-based pathways

Standing investments

- Rolling out a building assessment tool
- Benchmarking performance
- Setting country and asset level targets
- Green investments

Collaborating with operators

- Rolling out green lease contracts and educating operators
- Organising Operator Days
- Implementing smart meters

Management operations

- Monitoring and off-setting carbon impact
- Educating employees
- Updating green travel policies

148 kWh/m²

Aedifica's actual nEUI in 2025 ²

130 kWh/m²

nEUI target for 2030

Energy data coverage evolution³

86%
2025

83%
2024

86%
2023

83%
2022

83%
2021

70%
2020

43%
2019

40%
2018

1. The bandwidth shows the combined pathways committed by the different governments for the healthcare sector in their countries (the countries in which Aedifica operated in 2025) as part of the Paris Accord, expressed in net energy use intensity (kWh/m²).

2. Based on 86% of the portfolio and expressed per m² of internal area.

3. Expressed as a percentage of the square meters of reporting buildings relative to the total square meters of buildings in Aedifica's portfolio for the year under review.

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Monitoring consumption data

Thanks to the consistently high level of data coverage, the reported energy and greenhouse gas intensities offer a robust indication of the quality and performance of our portfolio.

In 2025, we continued to roll out our Energy Management System (EMS), working towards the further automation of energy consumption and GHG emission data collection to ensure proper insight into the quality of data sources. This EMS system supports on the one hand the data verification and thus ensures that the reported numbers are more robust, and on the other hand, the tool facilitates communication with our stakeholders about the

performance of the portfolio. We will continuously work on expanding data coverage and quality.

By collecting, validating and verifying operational data, we are improving our understanding of our buildings' environmental footprint. This is an important step in engaging with our operators, equipping us to develop joint plans for net zero emissions at asset level. As a building owner, we collect consumption data over a one-year reference period in order to benchmark our buildings, and to provide our tenants with feedback and recommendations.

Energy consumption

In 2025, we measured the energy consumption of 498 assets, which consumed a total of 261,357 MWh of energy. The net energy use intensity of a building represents the amount of energy consumed from the energy grid (in kWh) per square meter using Gross Internal Area (GIA). As per CRREM, the gross internal area is used to avoid distorting the indicator with non-heated surfaces such as indoor parking. This consumption figure includes all uses of energy in our buildings, including lighting, heating, cooling and plug loads in kitchens and laundry rooms. This gross overall consumption is then adjusted for the renewable energy generated on site (e.g. through solar panels) to calculate the nEUI. The average net energy intensity of our portfolio decreased by 4% from 154 kWh/m² in 2024 to 148 kWh/m² in 2025. This decrease can be attributed in part to our energy efficiency measures, but is also due to less directly measurable effects ranging from the increasing awareness among our tenants to fluctuations in the average annual outdoor temperatures.

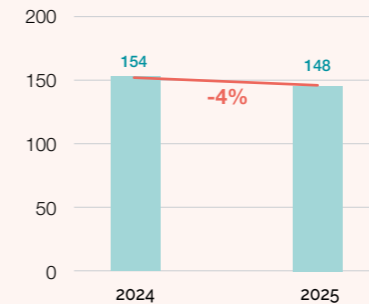
On a like-for-like basis, 2025 net energy use intensity decreased by 1% from 152 kWh/m² in 2024 to 150 kWh/m² in 2025. Our continued efforts in implementing management systems as part of our new labelling strategy will continue to positively impact these numbers. Ongoing energy-saving projects will encourage operators to further decrease energy consumed and expand renewable energy installations on our properties, thereby increasing the use of renewable energy sources.

In 2025, 184 assets used district heating instead of using an individual heat production system. The advantage of using district heating is that the energy needed for the community is produced on a larger scale and in this way efficiency gains can be made. Compared to 2024, on a like-for-like basis comparison, district consumption decreased by 7% (from 28,421 MWh to 26,558 MWh). 330 of our assets used fossil fuel to heat the property, to provide hot water, and cook. Compared to 2024, on a like-for-like basis comparison, fuel consumption remained stable.

86%

2025 energy consumption data coverage

NET ENERGY USE INTENSITY (ENERGY-INT) IN KWH/M²



Renewable energy

As we work with our operators to reduce the gross energy demand of our assets, it is equally important that any remaining energy is sourced from renewable sources, either through on-site generation or green energy contracts. We encourage our operators to follow our lead and take steps to reduce their electricity consumption and switch to green power contracts, as this would significantly reduce the indirect greenhouse gas emissions of our portfolio.

A key challenge in the process of decarbonisation is reducing the proportion of fossil fuel installations in our portfolio. The number of assets in our portfolio using fossil fuels decreased from 334 in 2024 to 330 in 2025.

In order to reduce direct emissions in our portfolio, we are increasing our investment in renewable technologies to meet our buildings' heating demand. To this end, 91 of our assets use heat pumps as their main production unit. Alternative systems, such as biomass, are being examined on specific sites.

Water performance

The main source of water supply for our assets is municipal water. In 2025, we monitored 81% of water use in our portfolio, totalling 1,539 megalitres. Like-for-like water intensity, which indicates the amount of water used per square metre, increased by 7% compared to 2024. We are continuing our efforts to raise awareness of efficient water consumption among our tenants.

Waste performance

To maintain complete and consistent data on waste management in our portfolio, we engage in ongoing dialogue with our operators. However, since our operators do not collect or monitor this data, it remains challenging to report consistent figures for this indicator.

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In 2025, we continued to monitor the carbon footprint of our operations. Compared to our real estate portfolio, our organisation's carbon emissions are relatively limited. However, we take action at every level where we leave a carbon footprint. In 2022, we started implementing a net zero carbon pathway to minimise the impact of our administrative activities. This includes procuring energy from renewable sources, electrifying the company's car park and educating all employees about their carbon impact, and offsetting our remaining carbon emissions.

Aedifica met its previously published target of reducing landlord corporate emissions per employee by 20% by 2025 compared to 2019 levels. In 2024, a new corporate target was set to reduce absolute scope 1 and 2 emissions to 138 tCO₂e by 2030, representing a 42% decrease as compared to 2023. Absolute scope 1 and 2 emissions decreased by 13% from 214 tCO₂e in 2024 to 186 tCO₂e in 2025.

Reducing our carbon impact

In 2025, total corporate emissions amounted to approximately 459 tCO₂e, or 3.5 tCO₂e per FTE. This represents a 75% increase in absolute emissions compared to the 2019 benchmark (263 tCO₂e), primarily reflecting the significant growth of the company, with the workforce more than doubling over the period.

All electricity consumed at our headquarters is generated from renewable energy sources. The primary sources of GHG emissions are related to transport: company cars accounted for 45%, while other business travel accounted for 40%.

At our headquarters, we developed a comprehensive mobility plan, recognising that this is an important tool to provide our employees with a better work-life balance and increase their job satisfaction. As part of this plan, we offered our employees the opportunity to occasionally work from home and incentivised them to use public transport or bicycles for their daily commute by providing a bicycle allowance and full reimbursement for train tickets. With the help of a new car policy, we have continued to make our company car fleet more environmentally friendly.

Climate neutral corporate carbon footprint

In addition to the various initiatives to reduce our emissions, Aedifica has chosen to offset its current corporate carbon footprint on a voluntary basis. With the help of an external partner, the consistency of the collected data as well as the reported emissions were subject to a 'limited assurance' review.

In 2025, the total corporate carbon emissions of our organisation were offset by supporting two certified global climate projects:

- **SOLAR POWER PROJECT:** In order to achieve global net zero emissions, a comprehensive transition to low-carbon energy technologies is required. This project aims to support Vietnam's energy transition by creating local jobs and developing skills. The project seeks to enhance energy security while promoting sustainable development by generating renewable electricity.

- **HEMP CONCRETE BLOCKS:** The project involves producing insulated hempcrete blocks. These blocks can be used for insulation or load-bearing walls, replacing conventional insulation and construction materials. Using 100% locally sourced natural materials (lime and hemp) to produce the blocks avoids GHG emissions compared to traditional concrete blocks, as the manufacturing process requires significantly less energy. These materials also produce fewer pollutants and require less energy during manufacturing than conventional solutions.

-22%

Reduction in carbon intensity per employee compared to 2019

-13%

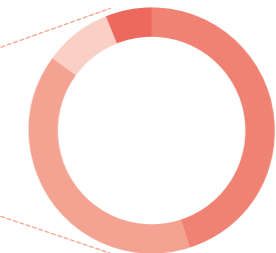
Absolute reduction in scope 1 and 2 emissions compared to 2024

2025 REPORTED GHG EMISSIONS (%)



- 1% Organisation: 459 tCO₂e
- 99% Portfolio (86% coverage)
- 33% Electricity: 15,500 tCO₂e
- 8% District heating: 3,571 tCO₂e
- 59% Fuels: 27,531 tCO₂e

AEDIFICA'S TOTAL tCO₂e CORPORATE EMISSIONS PER CATEGORY



- 45% Company cars
- 40% Business travel
- 9% Commuting and homeworking
- 6% Energy
- <1% Waste
- <1% Refrigerant losses
- <1% Purchased goods and services

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Environmental performance

Aedifica total portfolio (scope 3 downstream) ¹

			Absolute				Like-for-Like			
			2024	2025	Difference 2025 vs 2024	Difference (%)	2024	2025	Difference 2025 vs 2024	Difference (%)
Elec- Abs & LfL	Total annual consumption	kWh per year	91,587,160,	92,041,000,	453,840	0%	81,521,255,	80,609,419,	-911 836	-1%
	% coverage	%	88%	92%	4%		83%	83%		
	Share of green electricity (purchased and/or produced)	%	15%	15%	1%		16%	16%	1%	
DH&C- Abs & LfL	Total annual consumption	kWh per year	31,951,689	32,708,854	757,165,	2%	28,421,084	,26,558,410	-1,862,674	-7%
	% coverage	%	74%	80%	6%		68%	68%		
Fuels- Abs & LfL	Total annual consumption	kWh per year	142,501,837	147,860,836	5,358,999	4%	133,576,850	133,798,866	222,016	0%
	% coverage	%	83%	93%	10%		81%	81%		
Energy-Int	Energy Use Intensity per sqm GIA	kWh/m ² per year (GIA)	156	150	-6.2	-4%	154	153	-1.3	-1%
	Site net Energy Use Intensity per sqm GIA (accounting for onsite renewable energy generation)	kWh/m ² per year (GIA)	154	148	-6.7	-4%	152	150	-1.9	-1%
	Energy Use Intensity per sqm GEA	kWh/m ² per year (GEA)	146	142	-4.4	-3%	145	144	-1.2	-1%
	Site net Energy Use Intensity per sqm GEA (accounting for onsite renewable energy generation)	kWh/m ² per year (GEA)	144	139	-5.0	-3%	143	141	-1.8	-1%
	% coverage	%	83%	86%	3%		77%	77%		

¹ 0% of extrapolation done to the data.

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			Absolute				Like-for-Like			
			2024	2025	Difference 2025 vs 2024	Difference (%)	2024	2025	Difference 2025 vs 2024	Difference (%)
	Total greenhouse gas emissions (market based direct & indirect)¹	total tCO₂e per year	47,123	42,607	-4,516	-10%	43,076	40,667	-2,409	-6%
	Total greenhouse gas emissions (location based direct & indirect)²	total tCO₂e per year	49,581	44,303	-5,278	-11%	44,887	42,214	-2,673	-6%
GHG-Dir- Abs & LfL ³	Direct	tCO ₂ e per year	27,017	25,232	-1,784	-7%	25,178	25,232	55	0%
	% coverage	%	83%	93%	10%		81%	81%		
GHG-Indir- Abs & LFL ³	Indirect (market based)	tCO ₂ e per year	20,107	17,375	-2,732	-14%	17,899	15,435	-2,463	-14%
	Indirect (location based)	tCO ₂ e per year	22,564	19,070	-3,494	-15%	19,709	16,982	-2,727	-14%
	% coverage	%	81%	86%	5%		74%	74%		
GHG-Int	Total CO₂ intensity (market based)	kgCO₂/m² per year	26	24	-2.1	-8%	26	24	-1.3	-5%
	Total CO₂ intensity (location based)	kgCO₂/m² per year	27	25	-2.6	-9%	27	25	-1.5	-5%
	% coverage	%	83%	86%	3%		77%	77%		
Water- Abs & LFL	Total annual consumption of water	total m ³ per year	1,198,519	1,539,110	340,591	28%	970,976	1,036,717	65,741	7%
	% coverage	%	67%	81%	13%		62%	62%		
Water-Int	Total water intensity	m³ per m²	0,9	0.9	0.0	4%	0.5	0.5	0.0	
	% coverage	%	67%	81%	13%		62%	62%		7%
Waste Abs & LfL	Total waste production	Total ton of waste per year	2,911	2,992	81	3%	2,472	2,177	-295	
	% coverage	%	19%	21%	3%		16%	16%	0%	-12%
	Burning without energy recovery		1	0			1	-		
	Hazardous waste	Total ton of waste per year	1	0	-1	-95%	1	-	-1	
	% of total	%	0%	0%			0%	0%		-100%
	Burning with energy recovery		2,112	2,112	0	0%	1,892	1,674	-218	
	Residual waste	Total ton of waste per year	2,112	2,112			1,892	1,674		-12%
	% of total	%	73%	71%			77%	77%		
	Recycling waste		798	880	82	10%	579	504	-76	
	Paper, glass, PMD waste	Total ton of waste per year	798	880			579	504		-13%
	% of total	%	27%	29%			23%	23%		

1. The market-based method reflects emissions from (green) electricity purposefully procured for that asset.

2. The location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using grid-average emission factors specific to our countries).

3. Upstream emissions from fuel, district heating & electricity are not included as all reported data is tenant based and only scope 1 & 2 should be accounted for in line with GHG Protocol & EPRA guidelines.

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Aedifica corporate footprint

			Absolute / Like-for-Like				Per FTE							
			2019	2023	2024	2025	%	2019	2023	2024	2025	Difference 2025 vs 2019	Difference (%)	
Corporate greenhouse gas emissions														
Average number of FTE's throughout the reporting period	FTE		59.00	127.00	128.00	132.00								
Total office space	m ²		1,528	2,486	2,857	2,788								
Total corporate greenhouse gas emissions and intensity	tCO₂e per year		263	452	420	459	100%	4.5	3.3	3.3	3.5	-1.0	-22%	
Scope 1 and 2 emissions			157	238	214	186	40%	2.7	1.7	1.7	1.4	-1.3	-47%	
GHG-Dir- Abs & LfL	Direct	tCO₂e per year												
Scope 1			155	225	194	161	35%	2.6	1.5	1.5	1.2	-1.4	-53%	
Natural Gas			11	10	11	14	3%	0.2	0.1	0.1	0.1			
Refrigerants			-	2	2	2	1%	-	0.0	0.0	0.0			
Company cars			144	213	181	145	31%	2.4	1.4	1.4	1.1			
GHG-Indir- Abs & LfL	Indirect (location based)	tCO₂e per year												
Scope 2			2	13	20	25	5%	0.0	0.2	0.2	0.2	0.1	377%	
Electricity			2	8	14	19	4%	0.0	0.1	0.1	0.1			
District heating			-	5	6	6	1%	-	0.0	0.0	0.0			
Scope 3 (upstream)			106	214	206	273	60%	1.8	1.6	1.6	2.1	0.3	16%	
Commuting and Homeworking			16	58	40	40	9%	0.3	0.3	0.3	0.3			
Business travels			40	95	107	182	40%	0.7	0.8	0.8	1.4			
Waste			1	2	2	1	0%	0.0	0.0	0.0	0.0			
Paper			2	1	1	1	0%	0.0	0.0	0.0	0.0			
Upstream emissions from scope 1&2			47	58	57	51	11%	0.8	0.4	0.4	0.4			
GHG-Int	Total CO₂ intensity	kgCO₂/m² per year	172	182	147	165								
Waste Abs & LfL	Total weight of waste	Total ton of waste per year	8	12	11	11	0.13	0.09	0.09	0.08	-0.05	-38%		

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			Absolute / Like-for-Like			
			2019	2023	2024	2025
Total annual energy consumption of offices						
	Total office space	m ²	1,528	2,486	2,857	2,788
Elec- Abs & LfL	Total annual consumption	kWh per year	88,391	109,085	155,400	145,405
DH&C- Abs & LfL	Total annual consumption	kWh per year	NA	70,527	70,000	70,770
Fuels- Abs & LfL	Total annual consumption	kWh per year	58,478	54,813	59,164	76,571
Energy-Int	Total energy intensity office spaces	kWh/m² per year	96.11	94.31	99.62	105.00



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Reporting parameters

Aedifica's non-financial reporting is based on the EPRA sBPR guidelines and is in accordance with the Global Reporting Initiative's (GRI) standard: Core level. The GRI's industry-specific supplement for the construction and real estate sector has also been considered.

Organisational boundaries

In accordance with the principles of the Greenhouse Gas Protocol, Aedifica limits its non-financial reporting to healthcare real estate properties owned by the Group. All owned properties are considered within this scope, except those owned by our former entity, Immo NV/SA, which only includes apartment buildings. This branch has been excluded from Group-level consolidation since March 2019. Corporate data covers our daily activities at our leased administrative headquarters in Brussels.

Data collection

To assess the sustainable performance figures of Aedifica's portfolio, consumption data is collected in a systematic dialogue with our operators. In order to establish our carbon footprint and monitor the combined impact of landlords' and operators' efforts, frequent access to reliable data is important. This can be achieved in a number of ways: by receiving data directly from utility companies based on their digital meters; by receiving data from an intermediary company working with utility companies; by installing additional (sub)meters ourselves; or by receiving data directly from operators.

Coverage

As part of our roadmap, Aedifica aims to further improve data coverage and quality over the next few years. We are committed to expanding the scope of our report each year. However, waste production data is not actively monitored by our operators, which makes it difficult to provide reliable information. In the coming years, we will continue to raise awareness of this issue and report on these data as well.

Boundaries – reporting on landlord and tenant consumption

All data on the energy consumption of our portfolio was obtained via the operators' energy management or accounting systems.

Normalisation

Intensity ratios were measured using the building's Gross Internal Area (GIA) as a denominator, in line with the CRREM methodology.

GHG calculation

In line with international ambitions and climate agreements, Aedifica, in collaboration with an external partner, calculated the climate impact of its corporate activities and 86% of its total portfolio. This is a significant improvement on the 43% data coverage achieved in 2019.

In line with the Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard, we calculate our emissions by considering the following emission factors from the 'UK Department for Business, Energy & Industrial Strategy - Green-house gas reporting' and the 'International Energy Agency':

- The corporate footprint also considers and calculates the emissions from company cars using the total fuel consumption (in litres) of the company car fleet. Different carbon conversion factors are applied to each fuel type.
- To determine the CO₂-neutrality of Aedifica's corporate footprint, we considered the following sources of greenhouse gas (GHG) emissions: natural gas consumption, electricity consumption, fuel consumed by company cars, home-to-work commuting, business travel, corporate paper purchasing, and waste generation. Regarding the carbon impact of electricity consumption, we have taken into account 'green' electricity contracts consistent with a 'market-based approach'. The location-based method reflects the average emissions intensity of the grids through which energy is consumed (using grid-average

emission factors specific to each country). The market-based method reflects emissions from (green) electricity procured specifically for that asset. Both approaches are used to report portfolio-related emissions.



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Emissions factors

Location based emission factor electricity

	Unit	2024	2025	Source
BE	kgCO ₂ e/kWh	0.1485	0.1421	EIA
FI	kgCO ₂ e/kWh	0.0699	0.0416	EIA
DE	kgCO ₂ e/kWh	0.3668	0.3330	EIA
NL	kgCO ₂ e/kWh	0.2853	0.2342	EIA
UK	kgCO ₂ e/kWh	0.1967	0.1769	EIA
SE	kgCO ₂ e/kWh	0.0113	0.0109	EIA
IE	kgCO ₂ e/kWh	0.2901	0.2424	EIA

Emission factor for district heating

	Unit	2024	2025	
FI	kgCO ₂ e/kWh	0,0793	0,0793	
DE	kgCO ₂ e/kWh	0,2042	0,1822	
NL	kgCO ₂ e/kWh	0,0778	0,0778	Green Deal, NL 2024
UK	kgCO ₂ e/kWh	0,1796	0,1753	BEIS
SE	kgCO ₂ e/kWh	0,0503	0,0503	

Emission factor for fuel

	Unit	2024	2025	
Gas	kgCO ₂ e/kWh	0.1847	0.1847	B.C. 8.10.4
Gas & DH	kgCO ₂ e/kWh	0.1847	0.1847	B.C. 8.10.4
Other - gas	kgCO ₂ e/kWh	0.1847	0.1847	B.C. 8.10.4
Heating oil	kgCO ₂ e/kWh	0.2659	0.2659	B.C. 8.10.4
Mix - Heating oil	kgCO ₂ e/kWh	0.2659	0.2659	B.C. 8.10.4
Other - Heating oil	kgCO ₂ e/kWh	0.2659	0.2659	B.C. 8.10.4
Other - Wood P	kgCO ₂ e/kWh	0.0113	0.0115	BEIS 2025
Other - 50% wood P - 50% gas	kgCO ₂ e/kWh	0.0980	0.0981	B.C. 8.10.4
Mix	kgCO ₂ e/kWh	0.1847	0.1847	B.C. 8.10.4
Other	kgCO ₂ e/kWh	0.1847	0.1847	B.C. 8.10.4



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Brussels, on 08 June 2026

INDEPENDENT ENVIRONMENTAL VERIFICATION STATEMENT

Limited assurance

CO2logic SA, a Belgian environmental leading consulting company, has been contracted by Aedifica for the independent third-party verification of EPRA environmental indicators as provided in the company annual report to a limited level of assurance. Our assurance does not extend to information in respect of earlier periods or to any other information included in the report.

Scope & quality control

This verification was performed to the ISO 14064-3 standard regarding direct and indirect carbon dioxide equivalent emissions (CO2e).

CO2logic has performed a verification procedure on the following 2025 key performance data:

- Coverage calculation related to the reported portfolio and the like-for-like (LfL) portfolio (%)
- Electricity consumption related to the absolute and the like-for-like (LfL) reporting scope (kWh)
- Natural gas & Heating oil consumption related to the absolute and the like-for-like (LfL) reporting scope (kWh)
- District Heating & Cooling consumption related to the absolute and the like-for-like (LfL) reporting scope (kWh)
- Water consumption related to the absolute and the like-for-like (LfL) reporting scope (m³)
- Waste production by disposal routes related to the absolute and the like-for-like (LfL) reporting scope (tons)
- Building energy intensity related to the absolute and the like-for-like (LfL) reporting scope (kWh/m²)
- Water intensity related to the absolute and the like-for-like (LfL) reporting scope (m³/m²)
- Direct greenhouse gases related to the absolute and the like-for-like (LfL) reporting scope (kgCO2e)
- Indirect greenhouse gases related to the absolute and the like-for-like (LfL) reporting scope (kgCO2e)
- Greenhouse gas intensity related to the absolute and the like-for-like (LfL) reporting scope (kgCO2e/m²)

In this verification exercise, CO2logic's assignment focused on:

- Performing consistency checks and analyzing variations between 2024 and 2025 for energy, greenhouse gas, waste, and water data. This data was collected by Aedifica for its own offices (Aedifica Headquarters, Germany, Ireland, the Netherlands, Sweden, the United Kingdom, and Finland), as well as for the Aedifica portfolio in scope for FY2025.
- Verifying the consolidation process and the final results of the data collected by Aedifica.
- Verifying that the calculations related to greenhouse gas performance measures were correctly performed, including an accurate split between direct and indirect greenhouse gas emissions and the use of a precise emission factors database.

Final reporting scope for energy, greenhouse gases emissions, water and waste has been validated together with CO2logic. All significant variations and errors identified during the verification process have been duly explained and corrected where applicable.

Our conclusion

Based on the scope of the data and information provided by Aedifica and the evaluation conducted, CO2logic found no evidence to suggest that the key performance data in the CSR report for the year ended 31 December 2025 was not prepared, in all material respects, in accordance with the EPRA Sustainability Best Practices Recommendations Guidelines (Version, April 2024).

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Credible Climate Action - www.co2logic.com

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EPRA sBPR content table



Aedifica reports according to the European Public Real Estate Association (EPRA) Sustainability Best Practices Recommendations for Sustainability Reporting (sBPR guidelines) to allow for comparison with other players in the real estate sector. The following table lists the indicators that are reported on and where they can be found in this report. The social indicators in the table below are included in the in the 2025 Annual Report (AR) published in March 2026. The environmental indicators are disclosed in the present 2025 Environmental Data Report (EDR).

Since 2020, Aedifica has been granted an EPRA sBPR Gold Award for its sustainability reporting year after year.

SUSTAINABILITY – SOCIAL INDICATORS		PAGE
Diversity-Emp	Employee gender diversity	AR25 p63
Diversity-Pay	Gender pay ratio	AR25 p63
Emp-Training	Employee training and development	AR25 p64
Emp-Dev	Employee performance analysis	AR25 p64
Emp-Turnover	Employee turnover	AR25 p63
Emp-New hires	Employee new hires	AR25 p63
H&S-Emp	Employee health and safety	AR25 p65
H&S-Asset	Asset health and safety assessments	not applicable
H&S-Comp	Asset health and safety compliance	not applicable
Comty-Eng	Community engagement, impact assessments and development programmes	AR25 p58
Gov-Board	Composition of the highest governance body	AR25 p89 & following Corporate Governance Charter p7
Gov-Selec	Process for nominating and selecting the highest governance body	AR25 p89 & following Corporate Governance Charter p8
Gov-Col	Process for managing conflicts of interest	AR25 p111 & following Corporate Governance Charter p18 & following

SUSTAINABILITY – ENVIRONMENTAL INDICATORS		PAGE
Elec-Abs	Total electricity consumption	EDR25 p8
Elec-LfL	Like-for-like total electricity consumption	EDR25 p8
DH&C-Abs	Total district heating & cooling consumption	EDR25 p8
DH&C-LfL	Like-for-like total district heating & cooling consumption	EDR25 p8
Fuels-Abs	Total fuel consumption	EDR25 p8
Fuels-LfL	Like-for-like total fuel consumption	EDR25 p8
Energy-Int	Building energy intensity	EDR25 p8
GHG-Dir-Abs	Total direct greenhouse gas (GHG) emissions	EDR25 p9
GHG-Indir-Abs	Total indirect greenhouse gas (GHG) emissions	EDR25 p9
GHG-Dir-LfL	Like-for-like total direct greenhouse gas (GHG) emissions	EDR25 p9
GHG-Indir-LfL	Like-for-like total indirect greenhouse gas (GHG) emissions	EDR25 p9
GHG-Int	Greenhouse gas (GHG) intensity from building energy consumption	EDR25 p9
Water-Abs	Total water consumption	EDR25 p9
Water-LfL	Like-for-like total water consumption	EDR25 p9
Water-Int	Building water intensity	EDR25 p9
Waste-Abs	Total weight of waste by disposal route	EDR25 p9
Waste-LfL	Like-for-like total weight of waste by disposal route	EDR25 p9
Cert-Tot	Type and number of sustainably certified assets	AR25 p48

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GRI content index

Aedifica reports in accordance with the Global Reporting Initiative (GRI) standards.

The following table provides an overview of the indicators reported on and where they can be found. Some of the indicators in the table below are included in the 2025 Annual Report (AR) published in March 2026, while others are disclosed in the present 2025 Environmental Data Report (EDR).

Universal standards

GRI 102: GENERAL DISCLOSURES		PAGE	COMMENT
1. Organisational profile			
102-1	Name of the organisation		Aedifica
102-2	Activities, brands, products and services	AR p18-19	
102-3	Location of headquarters		Rue Belliard 40 (box 11), B-1040 Brussels
102-4	Location of operations	AR p10	
102-5	Ownership and legal form		Public Limited Liability Company – Public Regulated Real Estate Company under Belgian Law
102-6	Markets served	AR p41-43	
102-7	Scale of the organisation	AR p10, 60	
102-8	Information on employees and other workers	AR p60-65	
102-9	Supply chain	AR p22, 52-55	
102-10	Significant changes to the organisation and its supply chain	AR p10-14, 41-43	
102-11	Precautionary principle or approach	AR p117-127	
102-12	External activities	AR p30-31, 54-58	
102-13	Membership of associations	AR p58	
2. Strategy			
102-14	Statement from senior decision-maker	AR p3, 8-9	
102-15	Key impacts, risks and opportunities	AR p23, 117-127	
3. Ethics and integrity			
102-16	Values, principles, standards and norms of behavior	AR p66	
102-17	Mechanisms for advice and concerns about ethics	AR p66	
4. Governance			
102-18	Governance structure	AR p89-90	
102-21	Consulting stakeholders on economic, environmental and social topics	AR p23, 52-55, 97	
102-22	Composition of the highest governance body and its committees	AR p94-96, 98	EPRA: Gov-Board
102-23	Chair of the highest governance body	AR p95	

GRI 102: GENERAL DISCLOSURES		PAGE	COMMENT
102-24	Nominating and selecting the highest governance body	AR p89 & following	EPRA: Gov-Select; Corporate Governance Charter p8
102-25	Conflicts of interest	AR p111-112	EPRA: Gov-Col
102-26	Role of highest governance body in setting purpose, values and strategy	AR p89-90	
102-28	Evaluating the highest governance body's performance	AR p101	
102-29	Identifying and managing economic, environmental and social impacts	AR p89-90, 97	
102-32	Highest governance body's role in sustainability reporting	AR p89-90, 97	
102-33	Communicating critical concerns	AR p66	
102-35	Remuneration policies	AR p102 & following	
102-36	Process for determining remuneration	AR p102 & following	
5. Stakeholder engagement			
102-40	List of stakeholder groups	AR p52-53	
102-41	Collective bargaining agreements		Belgian staff: Joint Committee 200: 60 out of 130 staff members (46%) benefit from this agreement
102-42	Identifying and selecting stakeholders	AR p52	
102-43	Approach to stakeholder engagement	AR p54 & following	
102-44	Key topics and concerns raised	AR p23, 54 & following	
6. Reporting practice			
102-45	Entities included in the consolidated financial statements	AR p171-174	
102-46	Defining report content and topic boundaries	EDR p12	
102-47	List of material topics	AR p21-28	
102-48	Restatements of information	EDR p8-11	
102-49	Changes in reporting	AR p21-30, 118, 120	
102-50	Reporting period		01/01/2025 – 31/12/2025
102-51	Date of most recent report		25 March 2026
102-52	Reporting cycle		Annually
102-53	Contact point for questions regarding the report		ir@aedifica.eu
102-54	Claims of reporting in accordance with the GRI standards		This report has been prepared in accordance with the GRI standards: core option.
102-55	GRI Content Index	AR p226-227	
102-56	External Assurance	AR p202-211	

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Topic-specific standards

GRI 201: ECONOMIC PERFORMANCE		PAGE	COMMENT
201-1	Direct economic value generated and distributed	AR p11, 68-86	
201-2	Financial implications and other risks and opportunities due to climate change	AR p26, 44, 124	
GRI 203: INDIRECT ECONOMIC IMPACTS			
203-1	Infrastructure investments and services supported	AR p10, 54-55, 58, 69-70	
GRI 205: ANTI-CORRUPTION			
205-3	Confirmed incidents of corruption and actions taken		There were no confirmed incidents of corruption in 2025.
GRI 207: TAX			
207-1	Approach to tax	AR p224	
GRI 302: ENERGY			
302-1	Energy consumption within the organisation	EDR p8	EPRA: Elec-Abs, Elec-LfL, DH&C-Abs, DH&C-LfL, Fuels-Abs, Fuels-LfL
302-2	Energy consumption outside of the organisation	EDR p8	
302-3	Energy intensity	EDR p8	
302-4	Reduction of energy consumption	EDR p8	
302-5	Reductions in energy requirements of products and services	EDR p8	
GRI 303: WATER AND EFFLUENTS			
303-5	Water consumption	EDR p9	EPRA: Water-Abs, Water-LfL
GRI 305: EMISSIONS			
305-1	Direct (scope 1) GHG emissions	EDR p9	EPRA: GHG-Dir-Abs, GHG-Dir-LfL
305-2	Energy indirect (scope 2) GHG emissions	EDR p9	EPRA: GHG-Indir-Abs, GHG-Indir-LfL
305-3	Other indirect (scope 3) GHG emissions	EDR p9	EPRA: GHG-Indir-Abs, GHG-Indir-LfL
305-4	GHG emissions intensity	EDR p9	EPRA: GHG-Int
305-5	Reduction of GHG emissions	EDR p9	
GRI 306: WASTE			
306	Effluents and waste	EDR p9	
GRI 307: ENVIRONMENTAL COMPLIANCE			
307-1	Non-compliance with environmental laws and regulations		There were no cases of non-compliance in 2025.
GRI 401: EMPLOYMENT			
401-1	New employee hires and employee turnover	AR p63	EPRA: Emp-New hires, Emp-Turnover
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		Not relevant.
GRI 402: LABOR/MANAGEMENT RELATIONS			
402-1	Minimum notice periods regarding operational changes		Aedifica applies Belgian law on legal notice periods.

GRI 403: OCCUPATIONAL HEALTH & SAFETY			
403-1	Occupational health and management system	AR p47, 65	
403-2	Hazard identification, risk assessment and incident investigation	AR p65	EPRA: H&S-Emp
403-6	Promotion of worker health	AR p65	
403-9	Work-related injuries	AR p65	EPRA: H&S-Emp
403-10	Work-related ill health	AR p65	
GRI 404: TRAINING AND EDUCATION			
404-1	Average hours of training per year per employee	AR p64	EPRA: Emp-Training
404-2	Programmes for upgrading employee skills and transition assistance programmes	AR p64-65	
404-3	Percentage of employees receiving regular performance & career development reviews	AR p64	EPRA: Emp-Dev
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY			
405-1	Diversity of governance bodies and employees	AR p63	EPRA: Diversity-Emp
405-2	Ratio of basic salary and remuneration of women to men	AR p63	EPRA: Diversity-Pay
GRI 406: NON-DISCRIMINATION			
406-1	Incidents of discrimination and corrective actions taken		There were no cases of discrimination in 2025.
GRI 408: CHILD LABOR			
408-1	Operations and suppliers at significant risk for incidents of child labor		There were no operations or suppliers at significant risk for incidents of child labor.
GRI 409: FORCED OR COMPULSORY LABOR			
409-1	Operations and suppliers at significant risk for forced or compulsory labor		There were no operations or suppliers at significant risk for forced or compulsory labor.
GRI 413: LOCAL COMMUNITIES			
413-1	Operations with local community engagement, impact assessments and development programmes	AR p56-58	EPRA: Comty-Eng
GRI 418: CUSTOMER PRIVACY			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		There were no such complaints in 2025.
GRI 419: SOCIOECONOMIC COMPLIANCE			
419-1	Non-compliance with laws and regulations in the social and economic area		There were no cases of non-compliance in 2025.

Sector-specific standards

GRE: CONSTRUCTION AND REAL ESTATE	PAGE	COMMENT
CRE 1	Building energy intensity	EDR p8 EPRA: Energy-Int
CRE 2	Building water intensity	EDR p9 EPRA: Water-Int
CRE 3	Greenhouse gas emissions intensity from buildings	EDR p9 EPRA: GHG-Int



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