

## **Reference Tables for Wereldhave's ESG Reporting 2025**

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This document contains reference tables related to the following ESG guidelines:

1. EPRA Sustainability performance measures
2. GRI Sustainability Reporting Standards (GRI SRS)
3. International Integrated Reporting Council guiding principles (IIRC)
4. Voluntary sustainability reporting standards for SMEs (VSME)

# 1. EPRA Sustainability performance measures

The sBPR Guidelines of the European Public Real Estate Association (EPRA) are the leading ESG reporting guidelines for listed real estate companies and is largely linked to the GRI SRS guidelines. For more information, see <https://www.epra.com/sustainability/sustainability-reporting/guidelines>. Wereldhave's Integrated Annual Report 2025 can be found [here](#).

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## 2. GRI SRS Index

The Sustainability Reporting Standards (SRS) of the Global Reporting Initiative (GRI) are the leading ESG reporting guidelines for listed companies. For more information, see <https://globalreporting.org/>

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# 3. Compliance with the Integrated Reporting Framework

The International Integrated Reporting Framework comprises guiding principles and content elements. Details of our compliance with this framework are set out below. For more information, see <https://integratedreporting.org>

<b>Disclosure</b>	<b>Reference</b>
<b>Guiding principles</b>	
Strategic focus and future orientation	Business environment and strategy (pages 24-25), describing our business model and our value creation model
Connectivity of information	Our material topics (page 24-25, 80) are linked to risks and opportunities (pages 66-67), and to the Company's strategy (pages 19-24). Creating value for our stakeholders (page 24-25), and explaining value creation model (page 24-25).
Stakeholder relationships	
Materiality	Material topics (24-25, 80) and Basis of preparation (page 2, 80) describe the materiality process and topics
Conciseness	About this report (page 2) and Basis of preparation (page 78-84) describe how we applied a materiality principle to our Annual Report Our Basis of preparation (pages 78-84), setting out the review & approval and external assurance process (Auditor's Report, pages 158-165), Qualifying notes (page 82-84).
Reliability and completeness	This report is prepared in accordance with IFRS standards as adopted by the EU, the IIRC framework and reporting standards issued by the Global Reporting Initiative (page 78-84) and EPRA (page 2, 91 and 169-177).
Consistency and comparability	
<b>Content elements</b>	
Organizational overview and external environment	About Wereldhave (page 2), Our Business (pages 7-10) and Our business environment (pages 14-17)
Governance	Governance (pages 62-76)
Business model	Our business model (pages 8-17)
Risk and opportunities	High impact risks (pages 66-70)
Strategy and resource allocation	Business environment and strategy (pages 11-25)
Performance	Performance (pages 27-54)
Outlook	Outlook (page 59-60)
Basis of preparation and presentation	Basis of preparation (page 78)

## 4. Voluntary sustainability reporting standards for SMEs (VSME) reference table

Disclosure	Disclosure name	Section in IAR 2025	Page
<i>Basic module disclosures</i>			
B1	Basis for preparation	About Wereldhave Compliance with EU voluntary reporting standards (VSME) External benchmarks and certification	2 79 56
B2	Practices, policies and future initiatives for transitioning towards a more sustainable economy	Better footprint Better nature Better living People and partners Our Code of Conduct Our suppliers and sub-contractors Sustainability policies and guidelines	51 55 56 46 46 48 80
B3	Energy and greenhouse gas emissions	Better footprint	51
B7	Resource use, circular economy, and waste management	Resource use and waste Better nature	55 55
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