

A green meeting place with a brine-graduation tower, developed in connection with Nowy Rynek D and E in Poznan.

Future-proof portfolio

Demands and expectations on the real estate sector, with a sharper focus on well-defined climate targets, improved energy performance and transparent reporting, are driving a more methodical and data-driven way of working. The property portfolio already demonstrates high energy efficiency and full certification, and the environmental performance have received top-tier external ratings. To create long-term value, Eastnine is continuing to develop its properties and ways of working.

47%

Eastnine's target is to achieve a 47 per cent reduction in emissions intensity for Scope 1–3 by 2030, and to reach net-zero emissions by 2040.

100%

Sustainability-certified properties

★★★★★

Five out of five stars – top GRESB rankings

A future-proof portfolio – current status

Eastnine's property portfolio is characterised by high technical standards and has been consistently adapted to meet climate and energy-related requirements. This has resulted in a portfolio with top rankings in environmental certification and external assessments based on established frameworks in the real estate sector, such as the Global Real Estate Sustainability Benchmark (GRESB), as well as established operating practices for achieving energy-efficient and climate-resilient operations. On the whole, this provides a stable and robust platform for the continued development of sustainable property operations and management.



In Vilnius, the S7-3 property features an inviting lobby designed for conversations.

Sustainability-certified property portfolio

100 per cent of the property portfolio is certified

All properties in Eastnine's portfolio are certified according to internationally established environmental and health-related certification systems. The certifications cover climate and energy performance, as well as aspects related to the health, safety and well-being of a building's users. They also constitute a key tool for quality assurance and long-term value protection of the property portfolio.

Environmental certification – Highest levels in LEED and BREEAM

- 97 per cent of the property portfolio has achieved the highest possible levels (LEED Platinum or BREEAM Outstanding, for new construction and/or property operations).
- 45 per cent of the property portfolio is certified as 'in-use' (under LEED Operations & Maintenance or BREEAM In-Use standards; based on actual performance and are renewed every 3 to 5 years).

Health and wellbeing according to WELL

- 48 per cent of the portfolio is certified in accordance with WELL.

- All properties in Poland are also certified under the WELL Health-Safety Rating (subject to annual renewal).

Top GRESB ranking – 5 out of 5 stars

GRESB is the leading global benchmark for sustainability in the real estate sector and is used by institutional investors to evaluate and compare a company's governance, risk management and actual sustainability performance. The assessment is based on policies, processes and measured results.

Leading position in GRESB 2025

- 5 out of 5 stars under GRESB Real Estate Assessment 2025 (91 out of 100 points).
- Among the top 20 per cent globally in accordance with the GRESB benchmark.
- Second place in peer group, 'Listed office companies in Europe'.
- Under GRESB's Performance benchmark (which measures actual energy consumption, emissions and certifications), Eastnine is ranked:
 - 5th out of 57 listed office-property companies globally and
 - 8th out of 103 listed real estate companies in Europe.

EU Taxonomy-aligned property portfolio

The 'EU Taxonomy' is the EU's classification system for identifying environmentally sustainable economic activities, and is used by investors and financial institutions to assess green assets and climate risks. For properties, the assessment is mainly linked to energy performance and defined technical screening criteria. Eastnine utilises the EU Taxonomy as an analytical tool to assess the portfolio's alignment with these requirements, and to respond to the capital market's increasing focus on energy-efficient buildings.

Assessed of EU Taxonomy alignment

Refers to the climate objective of climate change mitigation, based on energy performance.

- 97 per cent (82) of turnover
- 97 per cent (81) of operating expenditure (OpEx)
- 94 per cent (71) of capital expenditure (CapEx)

Energy performance and climate

– current status

Energy performance and climate impact are key factors for assessing the quality, resilience, and long-term value of the property portfolio.

Energy efficiency and outcomes

- Energy consumption has decreased by approximately 25 per cent compared with 2019.
- Digital energy management systems are used for continuous monitoring across the portfolio.
- Technical measures have been implemented to improve the energy performance of the properties.

Climate performance and outcomes

- All properties are supplied with 100 per cent renewable electricity.
- Fossil fuels for direct heating were phased out in 2025¹.
- Emissions intensity in 2025: 9.3 kg CO₂e/sq.m. (2024: 9.4). –55% on a like-for-like basis.
- SBTi-aligned climate targets were established in 2025, with a target of at least a 50% reduction in greenhouse gas emissions by 2030 and net-zero emissions by 2040.

¹ The exception refers to a small commercial building adjacent to the Alojás Birojii office property.

Around Eastnine's properties in Poland, anti-smog concrete tiles that help to reduce air pollution. Research has shown that these tiles, coated with photocatalytic titanium dioxide, can reduce harmful nitrogen oxides from sources such as car traffic.



Energy optimisation in the property portfolio

Energy efficiency and renewable energy are key issues for Eastnine. The real estate and construction sectors account for approximately 30 per cent of global energy consumption and are a significant source of carbon emissions. Therefore, reducing energy consumption is not only about achieving cost savings; it is a vital step in decreasing emissions, aligning with the Paris Agreement and thereby contributing to a more sustainable real estate sector.

Why energy is a key issue

Energy performance is central to properties' climate impact, competitiveness, and long-term value. Efficient energy usage is fundamental to the green transition in the real estate sector and is a key criterion in the EU Taxonomy for sustainable investments, where energy performance provides the basis for the classification of green property assets.

Furthermore, energy management has gained increasing importance from perspectives such as energy security, cost stability and risk management. Recognising these factors, energy optimisation is an integral part of Eastnine's efforts to develop a resilient and competitive property portfolio.

Energy in the investment and property-management process

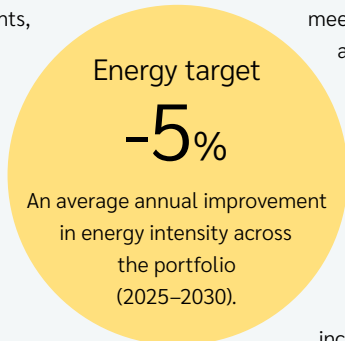
Energy efficiency is integrated early in the investment process. As part of due diligence, the energy performance, technical systems and long-term improvement potential of the properties are assessed, often in collaboration with external advisors and technical specialists. Following their acquisition, the properties are incorporated into Eastnine's standard framework for energy monitoring and technical operations. This enables uniform oversight of energy consumption, the identification of deviations, and prioritisation of measures both at portfolio and property level.

Governance and monitoring of energy initiatives

Monitoring energy performance is an integral part of Eastnine's governance and decision-making processes. Energy consumption and identified deviations are discussed at monthly management meetings, where performance is analysed and priorities are determined.

In addition, two full-day in-person workshops focusing on energy are held annually. These sessions involve representatives from administration, technology and management, who conduct in-depth analyses, discuss property-specific issues, and make forward-looking decisions regarding priorities, investments, and the ongoing development of energy management. In 2025, energy-related key figures were incorporated into the management's incentive structure.

The following page presents a concrete example of how this approach has been applied in practice through energy optimisation initiatives at the Nowy Rynek D office property in Poznan.



Data-driven monitoring and technical measures

Digital systems for energy monitoring and analysis underpin the energy optimisation efforts. Through continuous monitoring of data, operational patterns are being analysed over time, and measures based on actual usage and performance can be implemented.

Energy initiatives encompass operational optimisation and technical investments tailored to each property's specific conditions.

Recurring measures include:

- Optimisation of control and regulation functions in heating, ventilation and cooling systems.
- Installation of energy-efficient solutions, such as heat pumps.
- Transition to LED lighting, along with the use of sensors and demand-controlled operations.
- Incorporating insights from environmental and energy certifications into day-to-day management.

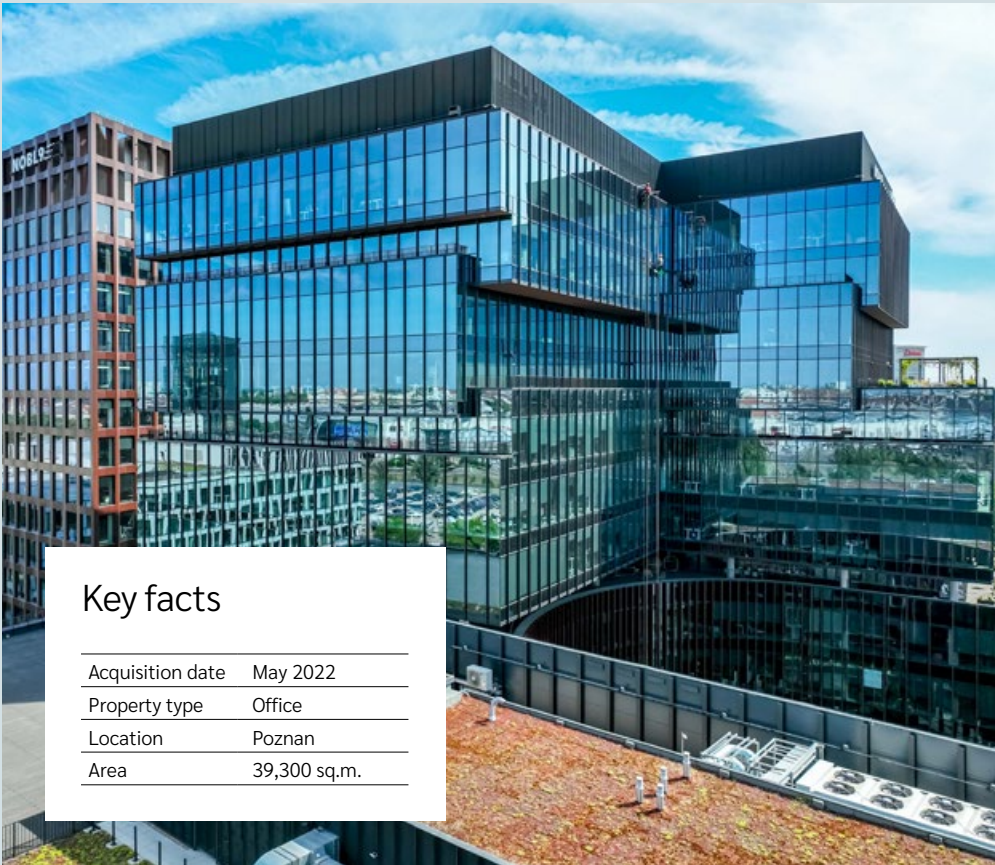
Energy performance vs. GRESB regional median

A comparison with the GRESB Real Estate Benchmark indicates that the energy intensity level for most of Eastnine's properties is better than the median for their respective regional benchmarks. This positions Eastnine favourably within the European real estate sector, while also highlighting the importance of ongoing efforts to maintain and improve performance, particularly for properties performing below the median.

Above median			Below median
• S7-1	• Uniq	• Nowy Rynek E	• S7-2
• S7-3	• Uptown Park	• Alojjas Biroji	• Vertas-2
• 3Bures-1,2	• Vertas-1	• Zala-1	
• 3Bures-3	• Nowy Rynek D	• Valdemara Centrs	

Energy optimisation at Nowy Rynek D

Nowy Rynek D is a modern office property in Poznan, which was acquired by Eastnine in 2022. The property is a part of the Nowy Rynek complex that was developed by Skanska, where Eastnine also owns the Nowy Rynek E building. Tenants there include, among other, Allegro and Rockwool.



Key facts

Acquisition date	May 2022
Property type	Office
Location	Poznan
Area	39,300 sq.m.

Baseline

Already during the acquisition process of Nowy Rynek D, it was identified that despite the building's modern technical standard, it had a relatively high energy intensity. Analyses revealed that energy consumption was primarily affected by operational inefficiencies rather than by the building's technical design. During due diligence, it was assessed that significant energy efficiency improvements could be realised through optimisation measures, without the need for major technical renovations.

Implementation

Immediately following the acquisition, the property was integrated into a digital energy monitoring and control system, linked to the building's automation system. This work combined technical expertise within the management team with data-driven analysis to identify and address inefficient operations. The optimisation focused on existing technical systems and was gradually adapted to actual usage, outdoor climate and comfort requirements.

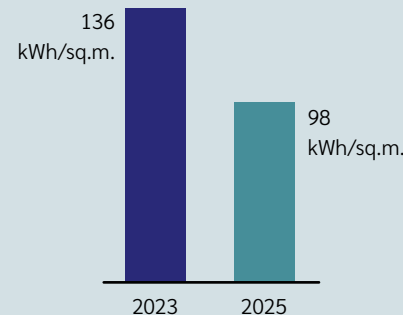
Examples of measures taken:

- **Optimised ventilation:** Adjustment of airflow and temperature in air handling units based on measured indoor comfort levels within the building.
- **Optimised dehumidification:** Improved control of dehumidification processes through smart AI-based algorithms.
- **Dynamic operational scheduling:** Adaptation of schedules based on tenants' specific preferences and comfort requirements.
- **Smart cooling control:** Implementation of machine learning (ML) to enable demand-based control of the cooling system.

Results

These measures have resulted in significantly improved energy performance, more stable operations and increased control over energy use—without negative impact on indoor climate or tenant comfort. The experience gained from Nowy Rynek D is now used as a reference in ongoing energy optimisation initiatives across Eastnine's property portfolio.

Development in energy performance at Nowy Rynek D



-35%

Reduced energy consumption from the first full comparative year following the acquisition (2023) to 2025.

Climate ambition and roadmap

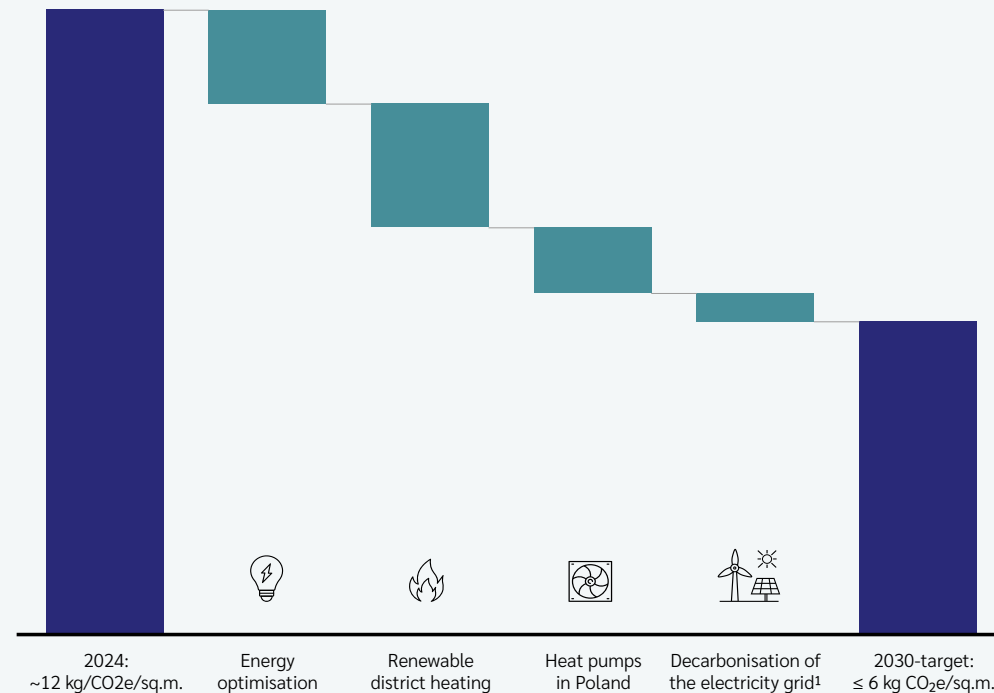
The real estate sector plays a central role in addressing climate change. In 2025, Eastnine strengthened its ambition by transitioning from a company-defined target of climate-neutral operations to an SBTi-aligned net-zero target for the entire value chain, in line with the 1.5°C scenario. This means a more comprehensive, transparent and externally reviewed framework for the Company’s ongoing climate efforts.

Target scenario

- Net-zero greenhouse gas emissions by 2040, in accordance with the SBTi Net Zero Standard.
- Reduce emissions by at least 50 per cent by 2030 compared with the 2024 base year.
- Covers emissions in Scope 1, 2 and 3.
- Applies to all material emission sources across the entire value chain.

The updated targets represent an increased level of ambition compared with previous internal targets and establish a coherent, transparent and scientifically grounded framework for Eastnine’s climate work.

Emissions intensity in operations (emissions per sq.m.) – measures and impact 2025–2030



¹ Refers to national measures to phase out fossil fuels in the electricity supply.

SBTi-aligned climate targets (1.5°C)

Eastnine’s climate targets are fully aligned with the Science Based Targets initiative (SBTi) and are based on a 1.5°C scenario. The framework encompasses both short and long-term emission reductions and adheres to SBTi’s criteria and methodology.

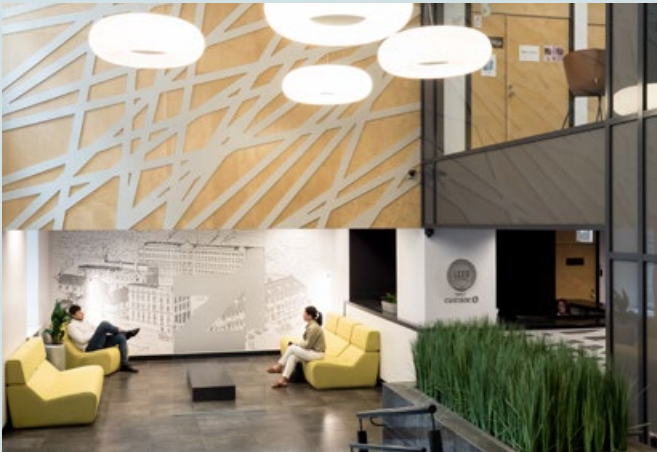
Drivers for emission reductions 2025–2030

Through energy efficiency improvements and conversion of heating systems, Eastnine strives to reduce the emission intensity of its operations in line with its climate targets.

- Energy optimisation – achieving a 25 per cent improvement in energy intensity across the property portfolio from 2025 to 2030 through technical measures and systematic operational improvements.
- Fossil-free district heating – gradual transition to more sustainable district heating sources, aligned with suppliers’ transition plans.
- Heat pumps in Poland – installation of heat pumps to reduce dependence on fossil-based district heating where green alternatives are not yet available.

How climate targets are achieved – initiatives by emission category

To reduce emissions across its property portfolio, Eastnine is implementing targeted initiatives within each emission category. Some measures are already fully implemented, while others are under development and being rolled out gradually over time.



Lobby of the Zala 1 property in Riga.



3Bures-1,2 and 3 in Vilnius.



Amazing view from the Warsaw Unit property in Warsaw.

Scope 1 – Direct emissions

Current status

- Fossil fuels for direct heating have been phased out across the entire portfolio in 2025, with the exception of a small commercial building adjacent to the Alojjas Biroji office property.

Planned measures

- Reduction of refrigerant-related emissions through monitoring, maintenance and systematic replacement with lower-impact alternatives, where possible.

Scope 2 – Purchased energy

Current status

- All properties are supplied with 100 per cent renewable electricity.
- Energy optimisation initiatives are a part of day-to-day operations and have been contributing to an approximately 25 per cent reduction in energy intensity since 2019.
- The transition from district heating to heat pumps has begun in Poland.

Planned measures

- An average improvement of approximately 5 per cent per year in energy intensity until 2030.
- Continued expansion of heat pump installations in Poland.
- Gradual increase in the share of renewable district heating where available.

Scope 3 – The value chain

Current status

- Climate initiatives within Scope 3 focus on improving data collection, digitalisation and governance.
- Life cycle assessments (LCAs) have been required in major projects for several years.

Planned measures

- The reduction of emissions from tenant improvements and renovations through increased use of digital tools and monitoring.
- Gradual roll-out of LCA requirements to all projects.



Climate risks and climate adaptation

Climate-related risks are an integral part of Eastnine’s risk management and are systematically analysed at the property level. The aim is to identify physical climate risks that could impact the function, value and long-term operational reliability of the properties, and to ensure compliance with the EU Taxonomy’s climate adaptation requirements.

Methodology and overall risk profile

During the year, all properties were analysed by external experts in accordance with EU Taxonomy guidelines for physical climate risks. The assessment combines each property’s exposure and vulnerability, carried out in line with established international standards and using climate data based on a worst-case scenario (RCP 8.5).

The table on the following page presents the highest identified risk level within the portfolio for each physical climate risk. Eastnine’s property portfolio is concentrated in *Northern and Central Europe*, where physical climate risks are generally considered manageable. For most risk categories within Eastnine’s portfolio, the risk level is assessed as low to moderate. The most prominent risks relate to *heat and heat stress*, as well as *heavy precipitation and pluvial flooding*, consistent with the portfolio’s geographical exposure.

Use in governance and decision-making

The results of the climate-risk analyses are actively incorporated into Eastnine’s property management and investment processes. The analyses provide a

Solar photovoltaic systems at the 3Bures3 property in Vilnius contribute to fossil-free electricity.

basis for prioritising climate adaptation measures at the property level, monitoring the EU taxonomy’s Do No Significant Harm (DNSH) requirements for climate adaptation, and identifying areas where further measures or in-depth analyses are necessary.

For risks assessed as moderate or higher, the need for adaption measures is identified, while risks with low impact generally do not require immediate measures. Follow-up occurs within the framework of regular technical operations and is integrated into day-to-day decisions regarding operations, maintenance and investments.

Along with risk assessment, climate adaption mitigation is integrated as an ongoing part of property management. Measures are identified and prioritised based on the risk level, cost-efficiency and technical conditions of each property.

Summary

The conducted climate risk analysis shows that Eastnine’s property portfolio is mainly faced with manageable levels of physical climate risks, although some risks require continuous monitoring and adaption over time. Systematic analyses, external reviews and property-related measures enhance the portfolio’s resilience in a changing climate.

Examples of climate adaptation measures



Stormwater and flooding

Improved stormwater management and protection against backflow in basement and garage areas.



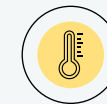
Humidity and leakage

Installation of water and humidity sensors in service areas to enable early detection.



Technical robustness

Securing critical technical equipment against extreme precipitation and storms.



Heat and indoor climate

Procedures for managing heat waves, including monitoring of indoor climate and cooling capacity.

Climate risks and climate-change mitigation (continued)

Stockholm ●

LATVIA

Riga ●

LITHUANIA

Vilnius ●

POLAND

Poznan ●

Warsaw ●

Geographical risk profile

- Heat and heat-related stress
- Heavy precipitation
- Pluvial flooding

Highest risk levels identified

The table below shows the highest identified risk levels within Eastnine’s property portfolio, based on an assessment of exposure to physical climate risks and property vulnerability. The risk levels are assessed for each climate risk based on the RCP8.5

emission scenario and visualised using colour coding. As the table presents the highest risk levels, several properties may have lower risk levels than shown.

	Temperature-related	Wind-related	Water-related	Solid mass-related
Chronic risks	Changing temperature (air, fresh water, marine water)	Changing wind patterns	Changing precipitation patterns and types (rain, hail, snow/ice)	Coastal erosion
	Heat stress		Precipitation or hydrological variability	Soil degradation
	Temperature variability		Ocean acidification	Soil erosion
	Permafrost thawing		Saline intrusion	Solifluction
Acute risks	Heat wave	Cyclone, hurricane, typhoon	Drought	Avalanche
	Cold wave / frost	Storms (including blizzards, sand and dust storms)	Heavy precipitation (rain)	Landslide
	Wildfire	Tornado	Heavy precipitation (hail, snow/ice)	Subsidence (land sinking)
			Flood (coastal)	
			Flood (fluvial)	
			Flood (pluvial / torrential rain flooding)	
			Flood (ground water)	
			Glacial lake outbursts	

☐ Not relevant ☐ Low ☐ Low/Moderate ☐ Moderate ☐ High ☐ Very high

The table shows assessed climate risks, colour-coded according to risk level. The data was compiled by WSP Sweden.

Engagement in PropTech and digital transformation

As one of many stakeholders in the markets where we operate, Eastnine is dependent on collaboration. Eastnine aims to strive to be a responsible actor in society by supporting local community initiatives and maintaining close dialogues with municipalities and organisations.

Community involvement closely linked to our core operations

Eastnine's community involvement is directly connected to its core operations and target areas where it can make a contribution to the development of the real estate sector. Digitalisation and PropTech are key tools for enhancing energy efficiency, and improving resource use and property operations in the built environments.

Through its involvement in the PropTech Association Lithuania, Eastnine supports the development of the local PropTech ecosystem. The association brings together property owners, technology companies and start-ups with the aim of promoting innovation in the built environment. Eastnine's contribution includes both active participation and financial support, with a focus on solutions with clear applications in property management.

In 2025, Eastnine was the main sponsor of CityShift in Vilnius, an international event focusing on innovation and sustainable urban development. The event brought together players from across the real estate sector value chain and served as a platform for dialogue between established players and technology companies.

By actively participating in industry networks and pertinent initiatives, Eastnine helps develop practical digital solutions that support the long-term transformation of the real estate sector.

Digitalisation in property management

Digitalisation is a key driver in the move toward more efficient and professional property management, representing a significant structural shift in the real estate sector. During the year, Eastnine expanded its efforts in this area by recruiting a Chief Technology Officer (CTO) with responsibility for the Company's digital development. The focus has been on building a shared, cloud-based data platform that collects and structures data from the entire property portfolio. The platform will serve as the hub for the Company's data and provide entirely new opportunities for automated reporting and analysis in areas such as operations, energy performance and customer experience. In 2025, implementation began in selected properties, and pilot projects, including initiatives such as visitor statistics. These initiatives lay the foundation for more data-driven and scalable property management, which will enhance decision-making processes, optimise efficiency, and improve the customer experience over time.



Eastnine's Head of Sustainability, Lilia Kouzmina, in a panel on renovation strategies at CityShift in Vilnius.



CEO Kestutis Sasnauskas presenting Eastnine's digitalisation strategy at the Cityshift conference.



Square and a meeting place in the centre of the Nowy Rynek D property in Poznan.

Sustainability disclosures

Eastnine's sustainability disclosures for the 2025 financial year have been prepared with reference to GRI Standards 2021. This section also presents the Company's reporting in line with TCFD and the EU Taxonomy Regulation, as well as area-specific targets and key figures.

Eastnine's sustainability disclosures prepared with reference to GRI (Global Reporting Initiative) Standards 2021 cover the period from 1 January to 31 December 2025. A GRI index on pages 123–124 indicates where each disclosure can be found within the annual report, including comments on any deviations or inapplicable disclosures.

The reporting process is based on a materiality analysis, which has been supplemented as of 2024 with a double materiality analysis (DMA) pursuant to the methodology outlined in the Corporate Sustainability Reporting Directive (CSRD). The DMA reaffirmed that previously identified material sustainability matters remain relevant. During the review conducted in 2025, no changes to the list of material sustainability matters were deemed necessary.

Eastnine is currently not subject to the sustainability reporting requirements under the CSRD. Following the adoption of the 'stop-the-clock' proposal related to the European Commission's Omnibus package on sustainability reporting, there is no obligation to apply the CSRD before the 2027 financial year. Eastnine monitors developments related to the CSRD and to European Sustainability Reporting Standards (ESRS). Sustainability reporting is gradually evolving to include an increasing number of ESRS-aligned disclosures on material sustainability matters, including those aligned with TCFD and the EU Taxonomy Regulation, which are incorporated into this report. The sustainability report has not been subject to an external review.

For further information on Eastnine's sustainability work, please contact Head of Sustainability, Lilia Kouzmina, at: lilia.kouzmina@eastnine.com.

Key sustainability figures

This section presents area-specific targets, key figures and outcomes related to the systematic efforts of improving building efficiency, being a good employer and a responsible landlord.

Area	Purpose	Target	Key figures	Outcome in 2025	Governance/measures/comments	Opportunities/created value	UN SDG*
Future-proof properties	Certification	External verification of the building's sustainability performance.	100% of the portfolio certified (minimum LEED Gold/BREEAM Excellent).	Percentage of portfolio certified, %.	<ul style="list-style-type: none"> 100% (100) of the portfolio is certified, of which 97% have attained LEED Platinum/BREEAM Outstanding and 3% LEED Gold. 	<ul style="list-style-type: none"> Certification requirements are integrated into the investment and acquisition processes. Remedial and cost assessments for non-certified properties are conducted in connection with acquisitions. Certification processes are typically initiated within 12 months of handover. Certification status is continuously monitored during the property management. 	
	Energy	Fossil-free energy in the property portfolio.	100% fossil-free energy by 2030.	Percentage of fossil-free energy, %.	<ul style="list-style-type: none"> 81% (81) of the energy mix was fossil-free in 2025. 	<ul style="list-style-type: none"> All electricity contracts, including tenants', must be for fossil-free electricity. Energy sources are taken into account when procuring, installing and upgrading energy solutions. Opportunities for local fossil-free energy production, such as roof-mounted photovoltaic systems, are assessed for all properties. Active dialogue is maintained with local partners and authorities to accelerate the phaseout of fossil fuels, with a special focus on Poland. Examples of measures taken in 2025: Installation of roof-mounted photovoltaic systems at Alojjas Biroji (Latvia), and Nowy Rynek D and Nowy Rynek E (Poland). Installation of a heat pump to reduce reliance on fossil-based district heating in Nowy Rynek E (Poland). 	
	Energy	Reduced energy consumption.	A 25% reduction of energy intensity by 2030 (compared with 2025), corresponding to approximately 5% annually.	Change in total energy consumption, kWh/sq.m./year.	<ul style="list-style-type: none"> Normalised energy consumption, including tenants: +2% to 139 kWh/sq.m. (-1% on a like-for-like basis). 	<ul style="list-style-type: none"> Energy analysis is integrated into technical and commercial due diligence in acquisition processes. An Energy Management System (EMS) is used for the continuous monitoring and analysis of energy consumption. The results are discussed in monthly follow-up meetings with management. Energy targets were incorporated into management remuneration structures in 2025. Eastnine's internal requirement is to attain a minimum score of 80% in the energy category within the LEED and BREEAM certification frameworks. Examples of measures taken in 2025: Installation of LED lighting in offices and common areas in Alojjas Biroji (Latvia). DX system installation for cooling and heating (pilot) in 3Bures-1,2 (Lithuania). Installation of a heat pumps in Nowy Rynek E (Poland). 	
Water consumption	Reduced water consumption.	Reduce water consumption by at least 1.5% per year on average over a five-year period.	Water consumption, litres/sq.m./year.	<ul style="list-style-type: none"> Water consumption per sq.m. in all other properties: +6%, to 330 litres/sq.m. Trend since 2020: -2% in total in directly managed properties; +6% overall. The overall increase is due to return-to-office movements. 	<ul style="list-style-type: none"> Water consumption in the properties primarily serves hygiene purposes and is influenced by presence of people, installed equipment, as well as ongoing operation, maintenance and leak monitoring. The achievement of high-level building certification is the primary strategy for improving water performance and includes requirements for water efficiency, as well as the installation of water-saving equipment. Water-saving equipment is included as a standard feature in renovations and tenant customisation projects. 		

* Sustainable Development Goals

Financial

- Increased property value
- Access to green financing
- Reduced exposure to carbon-related operating costs
- Tenants prefer sustainable products

Reputation

- Reputation in the market as a responsible operator
- Increased employee engagement
- Business-critical
- Increased customer engagement

Risk reduction

- Reduced risk of "stranded assets"
- Reduced risk related to non-compliance with legal requirements (EU Taxonomy)

Area	Purpose	Target	Key figures	Outcome in 2025	Governance/measures/comments	Opportunities/created value	UN SDG*	
Future-proof properties	Waste management	Higher share of recycled waste.	Percentage of recycled waste, %.	Directly managed properties: 42% (44) All properties: 40% (40)	<ul style="list-style-type: none"> Regular waste audits are conducted across all properties, often as part of recertification processes. Improvement measures are prioritised during renovations, including optimized waste logistics and clearer sorting solutions. Digital waste tracking has been implemented at Warsaw Unit. In late 2025, an alternative system supplier was engaged for a pilot project involving the digital tracking of waste flows in properties in Poznan. The results of this pilot will be evaluated before considering broader implementation in the Baltics. 			
	Material	Reduced climate impact from renovations and tenant customisations.	A 52% reduction in climate footprint per sq.m. by 2030.	Climate footprint kg CO ₂ e/sq.m.	During 2024–2025, our focus has been on data collection and establishing reference levels. Complete data is still pending in several categories. Therefore, actual reductions will be monitored from next year.	<ul style="list-style-type: none"> A standardized method for climate calculations per project and category has been established. A digital system for collecting and monitoring project data has been implemented. Climate-mitigation requirements are gradually being integrated into design and procurement processes. Country-specific reference values and reduction pathways will be developed in the next phase. 		
Sustainable investment	Emissions	Reducing climate impact from property operations.	Net-zero greenhouse-gas emissions by 2040 and at least a 47% reduction in emissions intensity per sq.m. from property operations by 2030.	Emissions intensity in property operations (Scope 1–3) kg CO ₂ e/sq.m.	9,3 kg CO ₂ e/sq.m. (9.4) Like-for-like basis: 4.0 kg CO ₂ e/sq.m. On a like-for-like basis, emissions intensity decreased by 55%.	<ul style="list-style-type: none"> Key measures for emissions reduction include energy efficiency initiatives and transitioning to fossil-free energy sources. A climate roadmap for 2030 was developed in 2025, outlining planned measures such as heat pumps and further energy efficiency enhancements. The Company's climate targets are validated by the Science Based Targets initiative (SBTi) and conform to the sector-specific Buildings Sector Criteria. 		
	Financing	Ensure long-term access to capital.	Higher percentage of green financing.	Percentage of green financing, %.	Green financing accounted for 88% (76) of total interest-bearing liabilities.	<ul style="list-style-type: none"> Green financing is prioritised in conjunction with refinancing and new acquisitions. In 2025, the proportion of green loans increased, mainly due to Eastnine's improvement measures related to the energy performance of existing properties. 		
	GRESB	Regional leadership in sustainability.	Five-star rating in GRESB (among top 20% in the Global Real Estate Sustainability Benchmark).	GRESB points and stars.	A score of 91 (92) out of 100, corresponding to five stars under GRESB.	<ul style="list-style-type: none"> The GRESB rating is an overall assessment of Eastnine's performance in sustainable property management. The assessment includes energy efficiency, climate impact, certifications, governance and corporate social responsibility. The result provides an overall picture of the Company's sustainability performance relative to international industry players. 		

* Sustainable Development Goals

Financial

- Increased property value
- Access to green financing (EU Taxonomy)
- Reduced exposure to carbon-related operating costs
- Tenants prefer sustainable products

Reputation

- Reputation in the market as a responsible operator
- Increased employee engagement
- Business-critical
- Increased customer engagement

Risk reduction

- Reduced risk of "stranded assets"
- Reduced risk related to non-compliance with legal requirements (EU Taxonomy)

Area	Purpose	Target	Key figures	Outcome in 2025	Governance/measures/comments	Opportunities/created value	UN SDG*																			
Responsible business	Corporate culture	Transparency and business ethics.	Anti-corruption and ethical business practices.	Number of corruption incidents.	No reported incidents or suspected violations during 2025.	<ul style="list-style-type: none"> Annual anti-corruption training for all employees. The Anti-Corruption Policy, Supplier Code of Conduct and Employee Code of Conduct, as well as the Whistleblowing channel, serve as key governance mechanisms for preventing unethical behaviour and ensuring business ethics and sound business practices. 																				
	Customers/Tenants	High level of customer satisfaction.	Customer satisfaction should exceed 50 on the Net Promoter Score (NPS) scale.	NPS in annual customer surveys, points.	Current score: +73 points (+60) on the NPS scale from -100 to +100 	<ul style="list-style-type: none"> Annual customer surveys are conducted across all properties, except for S7 properties, where the companies renting spaces from the Eastnine have their own property management. Results are analysed and used to improve the service, operations and maintenance of properties, as well as tenant relations. 																				
	Employees	Attract and retain skilled employees.	Great Place to Work trust index score of at least 90%.	Trust index, %.	<table border="1"> <thead> <tr> <th></th> <th>Target</th> <th>2025</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td></td> <td>90%</td> <td>93%</td> <td>91%</td> </tr> </tbody> </table>		Target	2025	2024		90%	93%	91%	<ul style="list-style-type: none"> Employees are offered opportunities for continuous professional development. Benefits are tailored locally, including subsidised lunches, wellness allowances and health checks. Enhanced parental leave compensation is available for employees in Sweden. 												
		Target	2025	2024																						
		90%	93%	91%																						
Employees	Health and wellbeing among employees.	Sickness absence rate below 3%.	Sickness absences, %.	Total sickness absence: 1.2% (0.7) Short-term absences: 1.2% (0.7) Long-term absences: 0.0% (0.0)	<ul style="list-style-type: none"> Wellness allowances are offered to all employees. Vaccinations are offered as part of preventive health care. Supplementary health insurance, including coverage for annual health check-ups, is provided. Employees and tenants are encouraged to engage in regular physical activity through health-promoting initiatives. 																					
Employees	An equal and inclusive workplace.	The company aims for an even distribution of men and women at all management levels.	Percentage of women/men.	<table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Women</th> <th colspan="2">Men</th> </tr> <tr> <th>No.</th> <th>%</th> <th>No.</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>Board</td> <td>3</td> <td>60</td> <td>2</td> <td>40</td> </tr> <tr> <td>Management</td> <td>2</td> <td>29</td> <td>5</td> <td>71</td> </tr> </tbody> </table>		Women		Men		No.	%	No.	%	Board	3	60	2	40	Management	2	29	5	71	<ul style="list-style-type: none"> Gender distribution is taken into account in recruitment decisions. Results from the annual employee survey, including questions on diversity, equity and inclusion (DEI), provide the basis for follow-up and development. The goal is to achieve a balanced gender distribution in management positions. 		
	Women		Men																							
	No.	%	No.	%																						
Board	3	60	2	40																						
Management	2	29	5	71																						

* Sustainable Development Goals

Financial

- Increased property value
- Access to green financing (EU Taxonomy)
- Reduced exposure to carbon-related operating costs
- Tenants prefer sustainable products

Reputation

- Reputation in the market as a responsible operator
- Increased employee engagement
- Business-critical
- Increased customer engagement

Risk reduction

- Reduced risk of "stranded assets"
- Reduced risk related to non-compliance with legal requirements (EU Taxonomy)

Area	Purpose	Target	Key figures	Outcome in 2025	Governance/measures/comments	Opportunities/created value	UN SDG*
Responsible business	Suppliers	Increased transparency in the supply chain. All qualified strategic suppliers to be evaluated from a sustainability perspective.	Percentage of evaluated suppliers, %.	All qualified strategic suppliers have been evaluated from a sustainability perspective.	<ul style="list-style-type: none"> New suppliers are required to complete a web-based self-assessment to identify sustainability risks. Sustainability reviews are conducted for strategic suppliers and in the course of procurement processes. When it comes to new construction, the sustainability evaluation includes physical on-site audits. 		
	Green leases	Collaborating with tenants for a more sustainable property portfolio. Increased use of green leases.	Percentage of gross lettable area with green leases, %.	Green leases are used in 11 out of 15 properties, corresponding to 45% (45) of the gross floor area of the properties.	<ul style="list-style-type: none"> Green leases are used for all our properties in Latvia and Lithuania, except for Uptown Park in Lithuania. Leases include clauses that enable collaboration on energy efficiency and other optimisation measures. Work is ongoing to evaluate how similar agreements can be introduced for our properties in Poland. 		

* Sustainable Development Goals

Financial

- Increased property value
- Access to green financing (EU Taxonomy)
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Reputation

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GRI notes

General disclosures

Activities and Employees

2-7 Employees

At year-end, Eastnine had 27 employees, 11 of whom were based in Sweden, eight in Lithuania, five in Latvia and three in Poland.

	Sweden	Lithuania	Latvia	Poland	Total	
					2025	2024
Total number of employees	11	8	5	3	27	22
Of which women	4	6	3	2	15	12
– full-time	4	6	3	2	15	12
– part-time	–	–	–	–	–	–
– temporary employees	–	–	–	–	–	–
Of which men	7	2	2	1	12	10
– full-time	7	2	2	1	12	10
– part-time	–	–	–	–	–	–
– temporary employees	–	–	–	–	–	–

2-8 Workers who are not employees

Eastnine does not have an in-house property-management division; instead, it relies on external suppliers for services related to property maintenance, including technical support, cleaning and security. The table below details the number of persons involved in these services, expressed in full-time equivalents (FTEs) at the end of the reporting period.

There were 164.2 (131.2) FTEs; the increase from the preceding year is due to property acquisitions in 2024 that were included in the figures for the full-year 2025.

	Lithuania	Latvia	Poland	Total	
				2025	2024
Administrators	7.5	0	8.0	15.5	10.5
Technical property maintenance	15.0	4.0	23.0	42.0	27.0
Security	12.5	7.7	37.0	57.2	50.2
Cleaning	27.0	7.0	15.5	49.5	43.5
Total	62.0	18.7	83.5	164.2	131.2

Governance

2-21 Annual total compensation ratio

Eastnine has procedures and guidelines in place for benefits, employment terms and conditions, and incentive programmes. These are designed to create an environment conducive to retaining competent staff, enhancing employee motivation, and ensuring a clear remuneration and incentive structure.

	2025	2024
Total remuneration of the CEO (highest paid individual), EURk	425	409
Median annualised total remuneration of all employees (excluding the highest annual remuneration), EURk	93	87
Ratio of highest paid individual (CEO) to median (excluding highest annual remuneration)	4.7	4.7
Median increase in remuneration of all employees (excluding highest annual remuneration), %	6.7	14.3
Increase/decrease in remuneration to CEO, %	3.8	-15.0
Ratio of increase/decrease in remuneration between highest paid individual and median (excluding highest annual remuneration)	0.6	-1.1

All employees at year-end are included in the aforementioned pay-gap data, without any conversion to FTE (full-time equivalent) data. Remuneration encompasses basic (fixed) salary and variable salary. The Company's CEO is the highest-paid individual, and the name of the highest-paid individual in the group is presented in the Company's remuneration report.

Strategy, policies, practices and stakeholder engagement

2-23 Policy commitments

2-24 Embedding policy commitments

2-25 Processes to remediate negative impacts

2-26 Mechanisms for seeking advice and raising concerns

2-29 Approach to stakeholder engagement

Eastnine's policies and code of conduct underpin the manner in which the Company conducts its business and interacts with employees and business partners. The policy framework is grounded in standards such as the OECD Guidelines for Multinational Enterprises, the OECD Due Diligence Guidance for Responsible Business Conduct, and the UN Guiding Principles on Business and Human Rights. These frameworks have been integrated into the Company's internal governance documents and consolidated through specific policies that govern various aspects of Eastnine's operations (see table of internal governance documents).

Eastnine commits to respecting and protecting internationally recognised human rights in its own operations and within its supply chain, in accordance with the UN Guiding Principles on Business and Human Rights. The development and continuous updating of the Company's policies, including those related to

human rights issues, involves consultation with relevant stakeholders such as employees, suppliers and other business partners. Feedback from these dialogues is incorporated into the implementation and follow-up of the policy framework. The primary human rights risks in Eastnine's operations include working conditions within the supply chain, non-discrimination and equal treatment within the organisation, and business ethics risks associated with the Company's business relationships. These risks are managed through a Code of Business Conduct, a Supplier Code of Conduct and related governance documents.

Eastnine applies the precautionary principle in its sustainability work, which entails giving due consideration to potential environmental risks, even in cases where the scientific evidence is uncertain. Preventive measures are implemented to minimise or manage identified risks.

The Company's sustainability work is governed by the following policies and guidelines: The Sustainability Policy, Anti-Corruption Policy, Code of Business Conduct, Supplier Code of Conduct, Diversity & Equal Treatment Policy, Work Environment & Employee Health Guidelines, Whistleblower Policy, Environmental Policy, Sustainability Strategy for New Developments and Reconstruction, IT Security Policy and Privacy Policy, and Privacy Guidelines. Through its Diversity & Equal Treatment Policy, Eastnine fosters an inclusive work environment that respects human rights and provides equal opportunities regardless of gender, age, ethnicity, religion, disability or other protected attributes. Discrimination and harassment are strictly prohibited.

Although Eastnine is not currently certified under to ISO 14001 (environmental management system), the Company pursues systematic environmental initiatives through established policies, goals, follow-up procedures and internal controls aligned with the overarching governance framework.

Eastnine's operations comply with applicable local and international laws and regulations, and climate and environmental risk assessments are integrated into the Company's due-diligence process when acquiring properties. Further information about risk management can be found on pages 59–66.

Policies are reviewed and updated annually or as necessary. All employees are informed of any changes or updates, with particular emphasis on the anti-corruption policy, which is addressed through mandatory annual training. This training also covers issues related to human rights, such as non-discrimination, working conditions, and supplier responsibility, to ensure internal awareness and compliance with the Code of Business Conduct and Supplier Code of Conduct. Issues concerning forced labour and human trafficking are explicitly addressed within the Code of Business Conduct and Supplier Code of Conduct and form part of the annual training programme.

Internal documents governing Eastnine's sustainability work

Policies/Guidelines	Purpose and objectives	How the policy is implemented in the organisation
Sustainability Policy	Defines the overarching principles, objectives and guiding standards for Eastnine's sustainability initiatives. Encompasses climate and environmental issues, energy efficiency, resource use, corporate social responsibility, business ethics and corporate governance. Ensures that sustainability is integrated into the business strategy, investment decisions, property management and risk management processes.	Embedded within business plans, investment processes and management strategies. Consolidated through measurable sustainability targets, monitored through internal reporting systems, and reviewed annually by the Board. Provides the basis for operational action plans, sustainability certification pursuits and ongoing risk assessments.
Anti-Corruption Policy	Upholds high ethical standards; prevents, identifies and manages corruption and unethical behaviour.	Mandatory anti-corruption training is provided to all employees annually. Compliance is monitored by the management functions responsible, and through internal controls.
Code of Business Conduct	Establishes basic principles for business ethics, responsibility and professional conduct.	Communicated to all staff. Ensures ongoing compliance through annual training, continuous internal dialogue and employee confirmation.
Supplier Code of Conduct	Ensures responsible supplier relationships pertaining to environmental, social and ethical factors.	Strategic suppliers perform a self-assessment on environmental, governance and corporate social responsibility. Deviations are analysed, and action plans are implemented and followed up by designated responsible individuals within Eastnine.
Diversity & Equal Treatment Policy	Fosters an inclusive work environment that respects human rights, diversity and equal opportunities.	Embedded in recruitment and HR processes. Follow-up is conducted through employee surveys, organisation-wide dialogue, and reporting to management and the Board.
Work Environment & Employee Health Guidelines	Ensures a safe, healthy, and stimulating work environment.	Implemented through methodical initiatives to improve the work environment, regular employee appraisals and follow-up by management.
Whistleblower Policy	Allows for anonymous reporting of suspected irregularities or unethical behaviour.	Externally managed whistleblower channel is available on Eastnine's website. Cases are handled confidentially in accordance with established procedures and are escalated to the Board if necessary.
Environmental Policy	Reduces adverse environmental impacts and manages environmental risks in property operations.	Implemented through internal requirements for property certification, and targets for emissions, and energy and water consumption. Monitoring is conducted via key figures and annual reporting.
Sustainability Strategy for New Developments and Reconstruction (Guidelines)	Ensures sustainability requirements are met when engaging in new development and reconstruction projects.	Incorporated into investment decisions and project management, with defined sustainability criteria and follow-up throughout the project lifecycle.
IT Security Policy, Privacy Policy & Privacy Guidelines	Protecting personal data and other sensitive information, as well as ensuring data security.	Implemented through established IT procedures, regular employee training, and continuous monitoring of incidents and compliance.

External policy documents governing Eastnine’s sustainability work

Laws, regulations, directives	Other external guidelines and initiatives
Swedish Companies Act	The UN’s Sustainable Development Goals
Swedish Work Environment Act	Global Compact
EU Taxonomy Regulation	GRI Standards
UN Convention on the Rights of the Child	Sustainability certification frameworks (Green Building, Miljöbyggnad, BREEAM, LEED, WELL, NOLL CO ₂)
UN Guiding Principles on Business and Human Rights	OECD Guidelines for Multinational Enterprises
Swedish Environmental Code	Paris Agreement
Annual Accounts Act	TCFD (Task Force on Climate-Related Financial Disclosures)
Other applicable laws and regulations	Other regional climate and sustainability initiatives

The Board of Directors has the overarching responsibility for governing and monitoring sustainability work, and ensuring compliance with established goals and guidelines. Operational responsibility for day-to-day sustainability work is delegated to the Company’s Head of Sustainability, who reports progress to the Board on a quarterly basis—or more frequently if necessary—including any deviations from the established strategy and targets.

The Head of Sustainability maintains an ongoing and direct dialogue with the Chair of the Board to ensure alignment and effective oversight. During the year, no significant non-conformities related to sustainability or the Code of Business Conduct were reported to the Board. Further information about the Board’s governance of sustainability initiatives can be found on page 103.

Channels of stakeholder engagement

Groups	Channels	Material topics
Tenants	Customer meetings, ongoing dialogue about property management, customer satisfaction surveys	Office premises featuring high-quality services and work environment, reduced environmental impact, business ethics
Employees	Workshops, seminars, employee surveys and employee performance appraisals	Professional development, competitive employment conditions, diversity, sound work environment, business ethics and reduced environmental impact
Investors	Annual general meeting, quarterly and annual reports, press releases, conference calls, seminars, investor meetings	Business ethics and anti-corruption, energy efficiency, environmental impact reduction, customer and employee satisfaction, sustainable supply chain
Society	Dialogue with stakeholders and industry organisations, network meetings, conferences	Energy efficiency, environmental impact reduction, business ethics and anti-corruption, sustainable supply chain
Suppliers	Supplier meetings, contract procurement, orders	Sound business ethics in the procurement process

Eastnine maintains a structured and continuous dialogue with key stakeholders, as outlined in the table above. Feedback from various stakeholder groups is actively used to evaluate the Company’s strategies, policies and day-to-day management practices. Regular surveys, such as employee and tenant surveys, capture opinions and grievances from these two primary stakeholder groups.

The results are analysed, categorised and serve as a key basis for action plans and the ongoing development of business operations. To broaden understanding and identify emerging challenges—including environmental issues that could impact the business—Eastnine conducts continuous monitoring of media coverage and public debate.

Participation in industry-led initiatives, conferences, panel discussions and collaborations with non-profit organisations further enriches the Company’s perspectives and informs its sustainability strategy and initiatives going forward.

To enhance transparency, Eastnine provides a whistleblower function, through which employees, tenants and other stakeholders can anonymously submit feedback or reports regarding suspected irregularities linked to its operations.

Material topics

3-1 Process for identifying material sustainability topics

Eastnine’s material sustainability topics are identified through a structured and recurring process. This process combines insights from ongoing property operations, stakeholder engagement—including employees, tenants, suppliers, financiers and the wider community—industry practices, regulatory requirements and the expectations of society on property companies.

For the past few years, the materiality assessment has been regularly updated as part of the annual sustainability review. Since 2024, this process has been enhanced through the implementation of a digital system to support sustainability management and governance. This enables a more structured, traceable and consistent assessment of risks, impacts and priorities over time.

As of 2024, Eastnine has been conducting an in-depth double-materiality analysis (DMA) in accordance with the EU’s CSRD sustainability directive and the associated ESRS standards. The DMA considers both the environmental and societal impacts of the business (impact materiality) and the financial risks and opportunities associated with sustainability issues (financial materiality). It is supported by the digital sustainability system, facilitating structured processes and continuous monitoring.

The DMA is based on internal workshops, management dialogues, stakeholder insights and a review of Eastnine’s value chain, business model and geographical markets. The findings help determine the most strategically, operationally and financially relevant sustainability topics.

The analysis reaffirmed previously identified focus areas without identifying any new material sustainability matters. These topics have been structured into three value-creating areas that continue to underpin Eastnine’s sustainability efforts and reporting: future-proof properties, sustainable investments and responsible business.

The DMA is regarded as a dynamic and evolving tool, regularly updated to ensure that Eastnine’s sustainability work remains aligned with business developments, stakeholder expectations and evolving regulatory requirements.

3-2 List of material topics

The table below summarises Eastnine’s material topics, structured according to the Company’s three value-creating areas. To ensure comparability and future reporting readiness, the material topics are reported in accordance with both the applicable GRI Standards and relevant ESRS standards under the EU’s Corporate Sustainability Reporting Directive. The mapping to ESRS is based on the results of Eastnine’s double-materiality analysis, which was conducted in 2024 and confirmed in 2025 without changes.

	Eastnine’s material topics	GRI Standards	ESRS
Future-proof properties	Energy performance and renewable energy	Energy	ESRS E1 – Climate change
	Efficient and circular usage of resources	Energy, water, waste	ESRS E5 – Resource usage and circular economy
	Reduction of climate-related physical risks	–	ESRS E1 – Climate change
	Sustainability certification of buildings	–	ESRS E1 – Climate change
Sustainable investment	Growing profitable business	–	–
	EU Taxonomy-aligned operations	–	ESRS 2 – General disclosures
	Reducing climate impact	Emissions	ESRS E1 – Climate change
	Achieving top GRESB rankings	–	–
	Maximising green financing	–	ESRS E1 – Climate change
Responsible business	High standards of business ethics and transparency	Anti-corruption	ESRS G1 – Business ethics
	High level of customer satisfaction	Customer health and safety	ESRS S4 – Consumers and end users
	Valuable partnerships for a sustainable society	–	–
	Employee health and wellbeing	Sickness absence, employee career development	ESRS S1 – Own work force
	Equity and diversity	Diversity and equity	ESRS S1 – Own work force
	Sustainable supply chains	Supplier environmental and social assessment	ESRS S2 – Employees in the value chain

Anti-corruption

3-3 Management of material topics

205-2 Communication and training for anti-corruption policies and procedures

205-3 Confirmed incidents of corruption and actions taken

Corruption remains a well-documented challenge in the construction and real estate sectors, where intricate processes and lengthy supply chains can elevate the risks. Eastnine is firmly committed to a zero-tolerance approach towards corruption and actively works to prevent and mitigate risks through clear guidelines, internal controls and robust processes.

Eastnine provides a whistleblowing function that facilitates the anonymous reporting of suspected irregularities by both employees and external parties. Reported cases may result in disciplinary action, termination of employment and/or reporting to authorities. The Company’s anti-corruption initiatives are grounded in Eastnine’s Code of Conduct for employees and suppliers, as well as its Anti-Corruption Policy.

All employees undergo regular anti-corruption training. In 2025, an in-depth workshop was conducted with an external expert in financial crime prevention. The workshop focused on corruption risks specific to the real estate sector, including risks related to procurement, supplier relationships, transactions, conflicts of interest, and local market conditions. The training was aimed at enhancing employees’ awareness of risks and their ability to identify and manage potential corruption situations in the course of day-to-day activities.

Policies and guidelines are reviewed and updated annually by the Board to ensure ongoing relevance and compliance. Compliance is monitored continuously, and the need for any further measures is identified through follow-ups, internal controls and staff training. No suspicions or incidents relating to corruption were reported in 2025.

Eastnine exclusively purchases renewable electricity, reporting zero market-based emissions for electricity. However, district heating remains the largest emissions source, influenced by each country's energy mix.

Overall Scope 2 emissions increased during the year due to the inclusion of Warsaw Unit and Nowy Rynek E in Poland, where emission factors are higher than in the Baltics. In like-for-like portfolio, emissions decreased by 23 per cent, driven by improvements in energy efficiency and reduced consumption.

To reduce reliance on more carbon-intensive district heating in Poland, heat pumps have been installed in Nowy Rynek E, and plans are in place for installation in Nowy Rynek D.

Scope 3 – Other indirect emissions

Scope 3 encompasses tenant customisations and renovations, purchases of goods and services, energy-related emissions within the supply chain, and emissions associated with leased assets. Tenant electricity consumption is also included under Scope 3. Since all electricity procured by Eastnine is 100 per cent renewable, no market-based emissions are reported.

The increase in Scope 3 emissions during the year is primarily attributable to increased tenant customisation projects, higher project volumes and the inclusion of new properties. However, energy-related emissions are not fully comparable with preceding year due to updated emissions factors and more in-depth energy classifications.

Overall emissions and intensity

Total emissions increased compared with the preceding year mainly due to the inclusion of Warsaw Unit and Nowy Rynek E. However, emissions decreased in the comparable portfolio.

Emissions intensity—measured as Scope 1 and 2 emissions per sq.m.—decreased significantly by 55 per cent, mainly driven by improvements in energy efficiency and the phase-out of gas heating. Nevertheless, the inclusion of the properties in Poland with higher emissions factors resulted in a largely unchanged emissions intensity compared with the preceding year.

Greenhouse gas emissions, tonnes CO₂e

Emissions	Emission sources	2025	2024	Comments
Scope 1	Total	84	394	The reduction in Scope 1 emissions is primarily due to the phase-out of gas heating. Year-to-year variability in refrigerant leakage is due to irregular replenishment intervals; as a result, a direct percentage comparison between the years is not feasible.
	Refrigerant leakage	38	266	The variability in refrigerant leakage observed between years is attributable to irregular replenishment intervals, and is influenced by the number of properties requiring replenishment within each period. Consequently, a direct percentage comparison between the years cannot be made.
	Natural gas	46	128	The significant decrease in emissions is mainly due to the phase-out of gas heating in Valdemara Centrs. Remaining gas use is limited to a small commercial building adjacent to the office property, Alojas Biroji.
Scope 2	Total	3,217	1,831	On a comparable basis, emissions decreased by 23%, driven by reduced district heating consumption in Nowy Rynek D and reduced emissions factors in Lithuania. The overall increase in 2025 is due to the inclusion of Warsaw Unit and Nowy Rynek E, which together accounted for approximately 56% of district heating emissions.
	District heating	3,217	1,831	
	Electricity (market-based)	0	0	A full 100% of purchased electricity is sourced from renewable energy, resulting in zero market-based Scope 2 emissions.
	Electricity (location-based)	6,766	1,878	The increase is primarily due to the inclusion of Warsaw Unit (62% of the total) and Nowy Rynek E (13% of the total) in Poland, where emissions factors for electricity in the local grid are high, owing to a carbon-intensive energy mix. On a comparable basis, emissions decreased by 13%.
Scope 3	Total	2,552	2,541	The increase is mainly attributable to tenant customisation projects and the procurement of goods and services.
	Tenant improvements and renovations	950	525	A major tenant improvement project for Vilnius municipality at property 3Bures-1,2 contributed significantly to the increase. Emissions from capital goods fluctuate annually depending on relocation projects and, therefore, reflect project volume rather than structural change. Key performance indicators (KPIs) are monitored at the project level against individual baselines, but a directly comparable percentage change cannot be calculated.
	Energy-related/Fuel-related emissions	849	1,315	Pertains to emissions arising in the supply chain during the production of energy and fuels used (Scope 1 and 2). These figures are not directly comparable with the preceding year due to adjustments in emissions factors during 2025.
	Business travel	28	22	Pertains to air travel, taxi journeys and hotel stays related to business travel. The data is based on actual data combined with standard estimates. The increase during the year is due to more trips to Poland and an overall rise in employee travel. A comparable percentage change cannot be calculated.
	Purchased goods and services	725	355	This calculation is spend-based. The increase in emissions during 2025 is primarily due to the inclusion of Warsaw Unit and Nowy Rynek E. On a comparable basis, emissions decreased by 3%.
Total (Scope 1, 2 & 3)		5,852	4,766	
Total (Scope 1 & 2)		3,301	2,225	
Emissions intensity (Scope 1 & 2)	kgCO ₂ e/sq.m.	9	9	Emissions intensity in a like-for-like portfolio declined by 55%, but the inclusion of Warsaw Unit and Nowy Rynek E—acquired in November and June 2024, respectively—entailed a largely unchanged total emission intensity level in the portfolio—9.3 kg CO ₂ e/sq.m., compared with 9.4 kg CO ₂ e/sq.m. in the preceding year.

Waste

3-3 Management of material topics

306-3 Waste generated

The real estate sector produces significant amounts of waste, particularly from new construction and redevelopment projects, with a substantial portion being sent to landfill or incineration. Waste management remains an important industry issue, as landfills not only incur environmental costs but also contribute to CO₂ emissions.

Eastnine currently monitors waste from tenants' operations, because the Company does not undertake new construction projects that generate construction waste. Tenant improvements are undertaken by external suppliers and falls beyond the scope of our current monitoring systems—this is an area identified for future development. Instead, waste from major renovations is included in Scope 3 emissions reporting, where life cycle assessment (LCA) calculations are performed for major projects. This section primarily reports waste generated by tenants, mainly comprising normal office waste. Eastnine employs a structured recycling programme across all directly managed properties. Tenants are provided with waste sorting solutions for paper, plastic, metal, glass and organic waste. Follow-up is conducted using digital tools, actual measurements and, where direct measurement is not feasible, standardised calculation methods are used.

The goal is to increase recycling rates and reduce the share of waste directed to landfill or incineration. As a property owner, Eastnine can influence waste management through improved monitoring, clearer communication of waste data to tenants, and the development of routines and tools for more efficient waste management.

Results in 2025

Total waste generated amounted to 1,223 tonnes (1,025), with 975 tonnes originating from directly managed properties and 247 tonnes from indirectly managed properties. Non-hazardous waste accounted for 1,223 tonnes—representing 100 per cent of total waste. The material

recycling rate was 42 per cent in directly managed properties and 29 per cent in indirectly managed properties, corresponding to approximately 40 per cent overall. This indicates that roughly 40 per cent of non-hazardous waste was recycled during the year. The overall waste diversion rate was approximately 40 per cent. The waste intensity was 3.5 kg per sq.m. (4.3), reflecting a reduction in waste generation.

Hazardous waste

In 2025, no hazardous waste was reported across the property portfolio. This includes waste streams such as Waste from Electrical and Electronic Equipment (WEEE), batteries and light sources, which are typically classified as hazardous waste under European waste legislation. These waste streams occur sporadically and in limited volumes through office operations. Any hazardous waste generated is managed separately by certified contractors in accordance with applicable legislation.

Supplier evaluation – environmental and social

3-3 Management of material topics

308-1 New suppliers that were screened using environmental criteria

414-1 New suppliers that were screened using social criteria

Recognising that a significant portion of environmental and social impacts occur within the supply chain, Eastnine places importance on diligently assess both new and existing suppliers based on clear sustainability criteria. This process is governed by the Supplier Code of Conduct, through which Eastnine requires suppliers to adhere to the same standards of regulatory compliance, human rights and labour conditions as those that apply internally.

To enhance transparency and ensure compliance, Eastnine has implemented a web-based assessment system. The system is based on a comprehensive questionnaire, and facilitates a structured assessment

of suppliers regarding environmental and social impacts. The evaluation process encompasses all strategic suppliers, including those involved in construction, design, property maintenance, property operations and consulting services. Assessments are conducted on a continuous basis for new suppliers and every three years for existing suppliers, ensuring that all strategic suppliers are evaluated using the web-based tool.

Eastnine's supplier base mainly comprises providers of technical management, maintenance, cleaning and security services. Eastnine's operations do not include manufacturing, industrial production or activities with a significant risk of environmental pollution. Furthermore, the Company does not engage suppliers who operate production facilities or with serious exposure to environmental risk. Any risks or deviations identified are addressed through documented dialogue, remedial action plans with clear timelines, and follow-up evaluations.

In 2025, no incidents of non-compliance with environmental legislation or the Supplier Code of Conduct were reported. Additionally, no significant adverse environmental impacts associated with the supply chain were identified, and no corrective actions related to environmental issues were required.

Eastnine proactively works to prevent environmental and social risks within its supply chain through systematic supplier assessments and risk-based dialogue.

Competence development for employees

3-3 Management of material topics

404-3 Percentage of employees receiving regular performance and career development reviews

Ensuring access to the right competencies and supporting career development are key elements of Eastnine's initiatives to sustain long-term capacity within the organisation and to effectively implement the Company's strategy. All employees are covered by annual performance and career development reviews.

The annual reviews include:

- Assessment of the individual's performance in relation to the Company's goals
- Discussions on competency requirements and future development opportunities

Waste	Total tonnes			Kg/sq.m.			Percentage of waste for recycling (%)	
	2025	2024	Change, %	2025	2024	Change, %	2025	2024
Directly managed properties	976	778	25	3.3	4.3	-24	42	44
All properties	1,223	1,025	19	3.5	4.3	-19	40	40

- Establishment of individual development plans
- Identification of training needs and succession planning

The results are aggregated and serve as a basis for planning competence development, leadership initiatives and resource allocation. An overall analysis of the results is provided to the management.

In 2025, 100 per cent of Eastnine employees completed a documented annual performance and development review. The process covers all forms of employment.

Competence development is an integral part of the Company's risk management approach, addressing skills shortages, organisational development and expansion-related needs.

Diversity and equal opportunity

3-3 Management of material topics

405-1 Diversity of governance bodies and employees

406-1 Incidents of discrimination and corrective actions taken

Eastnine strives to be an inclusive employer that promotes diversity and openness in terms of both conduct and identity. This commitment is guided by a Diversity and Equal Opportunities Policy, which recognises diversity as a competitive advantage and an important resource for innovation and business development. The Company values the diverse perspectives, backgrounds and skills that contribute to a dynamic and sustainable organisation.

Eastnine maintains a zero-tolerance policy towards discrimination, harassment and unequal treatment. All employees should have equal opportunities for advancement, training and development, regardless of gender identity, sexual orientation, ethnicity, disability, religious belief or age. Questions regarding discrimination and equal treatment are included in the annual employee survey and responses are submitted anonymously.

To ensure equal opportunities and an inclusive workplace, the Board conducts an annual review based on the results of the Great Place to Work employee survey. The review includes comparisons between men and women, as well as different age groups, to identify differences in experiences related to the work environment and inclusion.

Eastnine is committed to achieving gender balance in both its Board and executive management to ensure a broad skills base and diversity

in decision-making. In 2025, the Board of Directors comprised three women and two men, including a female chairperson. At year-end 2025, the Company's management team included two women and five men, following an expansion of functions during the year.

In 2025, no cases of discrimination or harassment were reported.

Year	2025	2024
BOARD OF DIRECTORS	5	6
Women		
under 30	–	–
30–50	–	–
over 50	3	4
Men		
under 30	–	–
30–50	–	–
over 50	2	2
EXECUTIVE MANAGEMENT	7	2
Women		
under 30	–	–
30–50	1	–
over 50	1	1
Men		
under 30	–	–
30–50	4	–
over 50	1	1
OTHER EMPLOYEES	20	20
Women		
under 30	1	1
30–50	10	8
over 50	2	2
Men		
under 30	–	–
30–50	6	8
over 50	1	1
Total	32	28

Customer health and safety

3-3 Management of material topics

416-2 Incidents of non-compliance concerning the health and safety impacts of products and services

Eastnine has a clear ambition to deliver the highest possible level of service to its tenants, with a strong focus on health and wellbeing in its properties. Efforts in this area are governed by certification standards aligned with health-related frameworks and an overarching Tenant Engagement Policy, which includes guidelines for indoor climate, physical activity, and safety. The policy is inspired by the WELL certification framework, and is aimed at enhancing the health and well-being of building users.

All buildings in Poland – Nowy Rynek D, Nowy Rynek E and Warsaw Unit – are WELL certified, a comprehensive certification system that is renewed every three years. They are also certified under the WELL Health and Safety Rating, which is renewed annually. To further promote health and wellbeing, Eastnine regularly organises activities and events with a focus on health, such as step competitions, and integrates building design elements that encourage physical activity.

In 2025, no incidents of non-compliance or deviations related to health and safety aspects in the buildings were reported.

Routine complaints from tenants concerning the indoor environment are systematically managed by our local property management teams, which review, investigate and address cases on an ongoing basis, follow-up and report to Eastnine's executive management.

GRI Index

GRI disclosure	Description	Principles of the UN Global Compact	Page	Remarks
The organisation and its reporting practices				
2-1	Organisational details		3-4	
2-2	Entities included in the organisation's sustainability reporting			The report covers all property operations in Lithuania, Latvia and Poland.
2-3	Reporting period, frequency and contact point		109	
2-4	Restatements of information			Where previous disclosures have been corrected, footnotes or comments are attached to the disclosures.
2-5	External assurance			The report is not externally assured. However, energy, water and waste data were verified by third parties, and Scope 3 calculations were prepared by external experts.
Activities and employees				
2-6	Activities, value chain and other business relationships		18-24	
2-7	Employees	3, 6	114	
2-8	Workers who are not employees	3, 6	114	
Governance				
2-9	Governance structure and composition		101-107	
2-10	Nomination and selection of the highest governance body		101-102	
2-11	Chair of the highest governance body		102	
2-12	Role of the highest governance body in overseeing the management of impacts		103	
2-13	Delegation of responsibility for managing impacts		103	
2-14	Role of the highest governance body in sustainability reporting		103	

GRI disclosure	Description	Principles of the UN Global Compact	Page	Remarks
2-15	Conflicts of interest		106-107	
2-16	Communication of critical concerns		106	
2-17	Collective knowledge of the highest governance body		101-102	
2-18	Evaluation of the performance of the highest governance body		102	
2-19	Remuneration policies		104	
2-20	Process to determine remuneration		104	
2-21	Annual total compensation ratio		114	
Strategy, policies and practices				
2-22	Statement on sustainable development strategy		4	
2-23	Policy commitments	10	114	
2-24	Embedding policy commitments		114-116	
2-25	Processes to remediate negative impacts	7	114-116	
2-26	Mechanisms for seeking advice and raising concerns		114-116	
2-27	Compliance with laws and regulations		114-116	
2-28	Membership associations			UN Global Compact, Green Building Council Lithuania, GRESB, and Proptech Association Lithuania
Stakeholder engagement				
2-29	Approach to stakeholder engagement		116-117	
2-30	Collective bargaining agreements			All employees were salaried professionals. No employees were covered by collective bargaining agreements.

Material topics

Material topics	Disclosure	Principles of the UN Global Compact	The UN's Sustainable Development Goals	Page	Remarks
Material topics					
	3-1			116–117	
	3-2			117	
Financial					
Anti-corruption	3-3			116–117	
	205-2	10		115, 117	
	205-3	10		117	
The environment					
Energy	3-3			43–44, 118	
	302-1	6, 9	7	43–44, 118	
	302-3	6, 9		118	
Water	3-3			119	
	303-5	7, 8, 9	11, 12	119	
Emissions	3-3			119–120	
	305-1	7, 8, 9	11, 12	120	
	305-2	7, 8, 9		120	
	305-3	7, 8, 9		120	
Waste	3-3			111, 121	
	306-3		11, 12	111, 121	

Material topics	Disclosure	Principles of the UN Global Compact	The UN's Sustainable Development Goals	Page	Remarks
Supplier environmental assessment	3-3			113, 121	
	308-1		12	113, 121	
Social					
Competence development	3-3			121	
	404-3	6		121–122	
Diversity and equal opportunity	3-3			112, 122	
	405-1	1, 2, 4, 6		112, 122	
Non-discrimination	3-3	1, 2, 4, 6		112, 122	
	406-1			112, 122	
Supplier social assessment	3-3			113, 121	
	414-1			113, 121	
Customer health and safety	3-3			122	
	416-2		11	122	

Climate-related disclosures – TCFD overview

This report provides detailed information on how Eastnine addresses climate-related risks and opportunities in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

Eastnine’s climate-related disclosures are integrated into the annual report and corporate governance report, and structured in line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

Disclosures encompass governance, strategy, risk management, as well as targets and indicators related to climate-related risks and opportunities.

Governance

Eastnine works systematically with strategies to reduce both its climate footprint and climate-related risks. These risks are incorporated into the Board’s and executive management’s risk-assessment processes, with analyses continuously updated and measures regularly assessed for relevance and effectiveness.

The Company continually evaluates the risks associated with its existing property portfolio and conducts an environmental risk assessment as part of its due diligence process for acquisitions.

Governance	Strategy	Risk management	Indicators and targets
a) Board of Directors’ review of climate-related risks and opportunities. p. 103	a) Description of climate-related risks and opportunities identified by Eastnine. pp. 47–48, 59–66, 110–113	a) Processes for identifying and assessing climate-related risks. pp. 47–48	a) Indicators to measure and manage climate-related risks and opportunities. pp. 110–113
b) Role of executive management in assessing and managing climate-related risks and opportunities. pp. 4, 7, 47–48, 103	b) Description of how the business, strategy and financial planning have been impacted. pp. 47–48	b) Description of processes to manage climate-related risks. pp. 47–48	b) Reporting of Scope 1, 2 and 3 emissions in accordance with the Greenhouse Gas Protocol. pp. 119–120
	c) Description of the organisation’s strategic resilience and the impact of various climate-related risks and opportunities. pp. 59–66	c) Description of how the processes are integrated into the organisation’s overall risk management framework. pp. 47–48, 59–66	c) Description of the targets used to manage climate-related risks and opportunities, and the outcome of these targets. pp. 110–113

Acquisitions

Environmental, Social and Governance (ESG) due diligence for acquisitions includes:

- Analysing environmental performance based on energy consumption, emissions and certification ratings.
- Calculating optimisation costs to achieve the desired performance level.
- Conducting climate risk analyses with a focus on geographical exposure and the vulnerability of the property.
- Reviewing adherence to EU Taxonomy to ensure regulatory compliance.

Property management

Management processes:

- Use of building certifications to ensure sustainability standards.
- Monitoring energy consumption to optimise operations and reduce emissions.
- Monitoring water consumption to enhance resource efficiency and reduce consumption.
- Engaging tenants through dialogue and sustainability initiatives.
- Implementing green leases that promote energy efficiency and eco-friendly practices.
- Indicators and key figures to measure and monitor environmental performance targets.

Climate transition risks

Climate transition risks arise from the global shift towards a low-carbon economy. This transition is driving changes in legislation, policies, investment flows, business strategies and customer preferences, as well as increasing demand for solutions that mitigate climate impact. For the real estate sector, this translates to stricter requirements on a building's energy performance, increased reporting obligations, and a shift in the expectations of investors, lenders and tenants.

Regulatory initiatives such as the EU's climate targets, energy-efficiency directives, EU Taxonomy and national energy regulations may influence the valuation, financing conditions and investment needs of property portfolios. Properties with low energy performance face higher operating expenses, increased capital expenditure and the need for additional investments to meet future standards. Conversely, energy-efficient and sustainability-certified buildings can enhance competitiveness, reduce vacancies and support higher market valuations.

For Eastnine, transition risks are primarily associated with energy performance, emissions intensity, access to green financing, and tenants' rising sustainability expectations for premises. The Company continuously monitors developments in regulatory requirements and market conditions, integrating these insights into investment decisions, acquisition plans and long-term business planning. The transition risks most relevant to the business are described in more detail on page 65.

Physical climate risks

Physical climate risks relate to the impacts of global warming on the operation, maintenance and long-term value of properties. These risks include both acute events—such as extreme precipitation, storms and heatwaves—and chronic changes such as rising average temperatures and altered precipitation patterns.

Physical risks can compromise technical systems, indoor climate, energy demand and insurance costs, while also necessitating increased maintenance and adaptation investments. Exposure to physical risks

depends on geographic location, building construction, technical standards and local climate scenarios.

As part of the acquisition process, Eastnine conducts climate risk assessments on all newly acquired properties, as part of ESG (Environmental, Social and Governance) due diligence processes. Analyses encompass both current exposure and future risks based on accepted climate scenarios. Climate risk assessments have been conducted for the existing portfolio, in line with EU Taxonomy requirements and established industry tools.

The findings inform preventive measures, technical adaptations and the prioritisation of investments. Detailed descriptions of the most relevant physical climate risks are available on pages 47–48 and 59–66.

A comprehensive overview of how Eastnine identifies, assesses and manages climate-related risks can be found in the “Future proof portfolio” section on page 40.



Cosy office at a tenant's premises in Valdemara Centrs in Riga, Latvia.

EU Taxonomy

Eastnine is not subject to the reporting requirements of the EU Taxonomy Regulation for sustainable investments. Nevertheless, Eastnine has opted to disclose how its activities contribute to the EU’s environmental objectives in order to further develop its internal environmental work and enhance its communication with various stakeholders.

EU Taxonomy

The EU Taxonomy is a classification system established by the EU to define environmentally sustainable economic activities. Its goal is to provide a common framework for investors, companies and policymakers to identify activities that substantially contribute to one or more environmental objectives without causing significant harm to others (DNSH¹), while meeting minimum safeguards.

Although Eastnine is not subject to mandatory reporting under the EU Taxonomy Regulation, the Company has voluntarily chosen to report on how its activities relate to the EU Taxonomy. This initiative is aimed at increasing transparency, supporting stakeholder decision-making, and strengthening internal processes for sustainable investment and management.

The following is a description of how Eastnine’s business operations under 7.7 *Acquisition and ownership of buildings* relate to the EU’s environmental objectives, based on applicable technical assessment criteria.

EU Taxonomy alignment – environmental objectives

Eastnine has evaluated its activity 7.7 *Acquisition and ownership of buildings*, against the EU Taxonomy’s technical screening criteria for the environmental objectives of climate change mitigation (CCM²) and, where applicable, climate change adaptation (CCA³), including the requirements for Do No Significant Harm (DNSH) and adherence to at least the minimum safeguards.

Climate change mitigation (CCM)

For the environmental objective of mitigating climate change, buildings are considered compatible with the EU Taxonomy if they meet at least one of the following criteria, in accordance with Commission Delegated Regulation (EU) 2021/2139:

- (i) hold an Energy Performance Certificate (EPC) with an energy class of A or higher, or
- (ii) belong to the top 15 per cent most energy-efficient buildings within the relevant national market, measured based on recognised national or industry-specific methodologies.

Climate change adaptation (CCA)

For the environmental objective of adapting to climate change, compatibility is assessed separately and requires documented climate-related risk and vulnerability analyses demonstrating that significant physical risks have been identified and addressed. Assets are only classified as compliant with the EU Taxonomy for climate change adaptation if they meet the applicable technical screening criteria.

DNSH and minimum safeguards

To qualify as compliant with the EU Taxonomy, regardless of the environmental objective, assets must also meet the requirements of Do No Significant Harm (DNSH) and comply with at least the minimum safeguards. Eastnine conducts climate risk analyses for its property portfolio and has determined that all existing properties meet the DNSH criteria for business activity 7.7. Compliance with minimum safeguards—covering human rights, anti-corruption and transparency—is ensured through internal codes of conduct, supplier assessments and mandatory staff training.

¹ DNSH (Do No Significant Harm) – A principle within the EU Taxonomy stipulating that, while an activity significantly contributes to an environmental objective, it must not cause substantial harm to other environmental objectives.

² CCM (Climate Change Mitigation) – Refers to the mitigation of climate change and encompasses activities that significantly contribute to stabilising or reducing GHG emissions in line with the objectives of the EU Taxonomy.

³ CCA (Climate Change Adaptation) – Encompasses activities that significantly contribute to preventing or reducing the adverse impacts of current or anticipated future climate change, including through climate-related risk and vulnerability assessments.



Beautiful sedum roof at the Nowy Rynek D property in Poznan, Poland.

Latvia

Assets	Basis for assessment	Climate change mitigation (CCM)	Climate change adaptation (CCA)
Alojas Biroji; Valdemara Centrs	EPC class A or above	Aligned	–
Zala 1	National threshold for the top 15 per cent most energy-efficient buildings ¹	Aligned	–

¹ Borodiņecs, A. (2024). Methodology for identifying the top 15 per cent most energy-efficient residential and non-residential buildings in Latvia, aligned with the requirements of the EU Taxonomy Regulation (EU) 2020/852 and Commission Delegated Regulation (EU) 2021/2139. Riga.

Lithuania

Assets	Basis for assessment	Climate change mitigation (CCM)	Climate change adaptation (CCA)
3Bures-3; S7-1; S7-2; S7-3; Uniq; Uptown Park	EPC class A or above	Aligned	–
3Bures-1,2; Vertas-1	National threshold for the top 15 per cent most energy-efficient buildings ¹	Aligned	–
Vertas-2	EPC below Taxonomy threshold	–	–

¹ Lithuanian Building Association. (2024). Methodology for identifying the top 15 per cent and 30 per cent most energy-efficient buildings in Lithuania, aligned with the requirements of the EU Taxonomy Regulation (EU) 2020/852 and Commission Delegated Regulation (EU) 2021/2139. Vilnius

Poland

Assets	Basis for assessment	Climate change mitigation (CCM)	Climate change adaptation (CCA)
Nowy Rynek E; Warsaw Unit	National threshold for the top 15 per cent most energy-efficient buildings ¹	Aligned	–
Nowy Rynek D	National threshold for the top 30 per cent most energy-efficient buildings	–	Aligned

¹ Ministerstwo Rozwoju i Technologii. (2023). EU taxonomy for sustainable financing of investments – buildings; guidance on applying the EU Taxonomy to building investments, based on Regulation (EU) 2020/852 and Delegated Regulation (EU) 2021/2139. Warsaw.

2025																
KPI	Total EURm	Taxonomy eligible activities EURm	Proportion of taxonomy eligible activities %	Taxonomy aligned activities EURm	Proportion of taxonomy aligned activities %	Breakdown by environmental objectives of taxonomy aligned activities						Proportion of enabling activities %	Proportion of transitional activities %	Non assessed (non material) activities %	Taxonomy aligned activities, 2024 EURm	Proportion of taxonomy aligned activities, 2024 %
						Climate change mitigation %	Climate change adaptation %	Sustainable use of water and marine resources %	Transition to a circular economy %	Pollution prevention and reduction %	Protection and restoration of biodiversity and ecosystems %					
Turnover	61.7	61.7	100	59.7	97	82	14	0	0	0	0	N/A	N/A	N/A	33.9	82
CapEx	5.8	5.8	100	5.4	94	89	5	0	0	0	0	N/A	N/A	N/A	3.1	71
OpEx	21.0	21.0	100	20.4	97	82	15	0	0	0	0	N/A	N/A	N/A	10.2	81



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