2025

SUSTAINABILITY ACTION REPORT

EDUCATIONAL MATERIAL

Achievements, Key Learnings and New Challenges

FUTUREAL

December 2025

WHAT WE MADE HAPPEN THIS YEAR

WELL Core
PLATINUM

BREEAM In-Use Part 1
OUTSTANDING

GRESB
For 2024

ISO14001
From 2024

Energy Performance Certificate
A++; A++

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Energy Performance Certificate

A++; A++

BREEAM In-Use Part 1

OUTSTANDING

The building has achieved a **BREEAM In-Use** International Commercial V6 Part 1 - Asset Performance **Outstanding** rating with a score of **92.1%**. This makes it **the top performer in its category** and the only shopping centre to hold an Outstanding certification at the moment.

The building has achieved an **A++; A++** energy rating. This improvement in performance was made possible through the **installation of an extensive photovoltaic system**.

A review of the **flood risk assessment** was conducted, taking into account the potential impacts of climate change. The review concluded that the site is at **low risk of flooding** from all relevant sources.

As part of the **BMS systems upgrade**, it is now possible **to detect refrigerant leaks** in the HVAC. The system is configured to trigger an **emergency alert** in case of pressure drops, allowing **for faster response**. This improvement helps **reduce the environmental impact** of greenhouse gas emissions in the event of a leak.

CO_2 sensors have been installed in rooms that are regularly used by **staff**. In line with BREEAM requirements, the devices are equipped with **visual and audible alerts** to signal elevated CO_2 levels.

2025 ACHIEVEMENTS – Budapest One Phase I.

BUDAPEST ONE PHASE 1

BREEAM In-Use Part 1

OUTSTANDING

2026 Q1

We have initiated the **BREEAM In-Use** International Commercial V6 Part 1 - Asset Performance certification process. Following the pre-assessment, which confirmed that the building is eligible for the highest rating level, **'Outstanding,'** the documentation will be submitted by the end of 2025, and we will **await the official certification**.

An 81.76 kWp **solar power system** with more than 140 panels has been installed on the roof. This system reduces the building's energy consumption and carbon footprint.

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BUDAPEST ONE PHASE 2

BREEAM In-Use Part 1

OUTSTANDING

The building has achieved a **BREEAM In-Use** International Commercial V6 Part 1 - Asset Performance **Outstanding** rating with a score of **91.3%.** This makes it the **second-best performer** in its category, following Etele Plaza at the moment.

A review of the **flood risk assessment** was conducted, taking into account the potential impacts of climate change. The review concluded that the site is at **low risk of flooding** from all relevant sources.

As part of the **BMS systems upgrade**, it is now possible **to detect refrigerant leaks** in the HVAC. The system is configured to trigger an **emergency alert** in case of pressure drops, allowing **for faster response**. This improvement helps **reduce the environmental impact** of greenhouse gas emissions in the event of a leak.

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2025 ACHIEVEMENTS – Budapest One Phase III.

BUDAPEST ONE PHASE 3

BREEAM In-Use Part 1

OUTSTANDING

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A review of the **flood risk assessment** was conducted, taking into account the potential impacts of climate change. The review concluded that the site is at **low risk of flooding** from all relevant sources.

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CORVIN INNOVATION CAMPUS

WELL Core

PLATINUM

BREEAM In-Use Part 1

OUTSTANDING

2026 Q1

We have initiated the **BREEAM In-Use** International Commercial V6 Part 1 - Asset Performance certification process. The pre-assessment confirmed that the building is eligible for **Outstanding** level. The documentation will be submitted by January 2026, and we will **await the official certification**.

The final **WELL Core** Certification at **Platinum** level was successfully achieved on March 27, 2025.

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Global Real Estate Sustainability Benchmark

GRESB is a leading **global framework** for assessing the environmental, social, and governance (ESG) performance of real estate and infrastructure assets. Each year, thousands of property companies and funds participate, representing over $7 trillion in assets under management.
The assessment evaluates key areas such as energy efficiency, greenhouse gas emissions, water and waste management, health and well-being, and stakeholder engagement.
A high GRESB score **enhances transparency**, strengthens **investor confidence**, and demonstrates a company's **commitment to sustainability**, which can lead to better access to capital and improved market reputation.

We assessed the performance of our buildings in the **GRESB system** for the second time. The **5–12 point increases** are due to the implementation of certain **policies**, conducting **surveys**, and **more accurate data collection**. Our goal for next year is to further increase the points as much as possible.

GRESB
For 2024

BUDAPEST ONE
PHASE 1 PHASE 2 PHASE 3

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ISO14001 Environmental Management System

ISO 14001 is an **internationally recognized standard** that provides a framework for establishing, implementing, maintaining, and continually improving an **effective Environmental Management System** (EMS). It helps **organizations identify and manage environmental risks**, comply with **legal requirements**, and **set objectives for reducing environmental impact**. By following ISO 14001, companies can improve resource efficiency, minimize waste, and demonstrate their commitment to sustainability to stakeholders and regulators.

This system does not represent a new direction, but rather **places the existing environmentally conscious approach into a structured framework**. To achieve this, we have prepared documentation and **audited** the system in accordance with the requirements of the standard.

In 2024, we established our Environmental Management System, which applies to **FR Management Partnership C.V. Magyarországi Fióktelepe** and **ETELE Plaza Üzemeltető Kft.** The system is audited and validated annually by an **external auditor**.

ISO14001

For 2025

ISO

ISO14001

BUDAPEST ONE

PHASE 1 PHASE 2 PHASE 3

CORVIN INNOVATION CAMPUS

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Further Values We Uphold

Access4You
All our buildings hold the **Gold** certification, which is the highest level and indicates that we have implemented **measures and designs** aimed at making life easier for **all nine stakeholder groups**.
It **evaluates the physical and functional accessibility** of properties based on the needs of various user groups.
Examples include the availability of an online sign language interpreter, induction loops, appropriately sized spaces, a clear signage system, marking of glass surfaces, safe staircases, accessible parking spaces, tactile guiding strips and maps.

EU Taxonomy
Compliance for **technical screening criteria has been analyzed and approved**. Documentation for **Minimum Social Safeguards** compliance is justified. For Ownership and Acquisition of buildings, requirements include nearly **zero-energy building standards (-10%)**, **lifecycle assessment** (LCA), **thermographic survey**, and **air leakage tests**.
Properties BPO2-3, C7, and ETELE Plaza have met these technical requirements and received certification from HuGBC. It is a **regulatory framework** to define **environmentally sustainable economic activities**, promoting green finance and sustainable investment to support the EU's 2050 climate neutrality goals. Additional measures include **climate risk and vulnerability assessments** and the implementation of a **building management system**.

Access4You

GOLD

EU Taxonomy

Complied

Further Values We Uphold

WELL Core

The WELL Building Standard is an international certification system developed by the International WELL Building Institute (IWBI) that focuses on **human health and well-being in buildings**. It is evidence-based and performance-oriented, evaluating how the built **environment supports physical and mental health**.

WELL covers **key areas** such as: Air quality and ventilation, Water quality, Nourishment (healthy eating environments), Light (visual comfort, daylight, circadian support), Movement (physical activity opportunities), Thermal comfort, Sound / acoustics, Materials and pollutant reduction, Mind / mental well-being, Community and organizational culture.

All of our office buildings are certified **at the highest Platinum level** under the WELL Core Building Standard

WELL Core

PLATINUM

CSRD - VSME

The Corporate Sustainability Reporting Directive

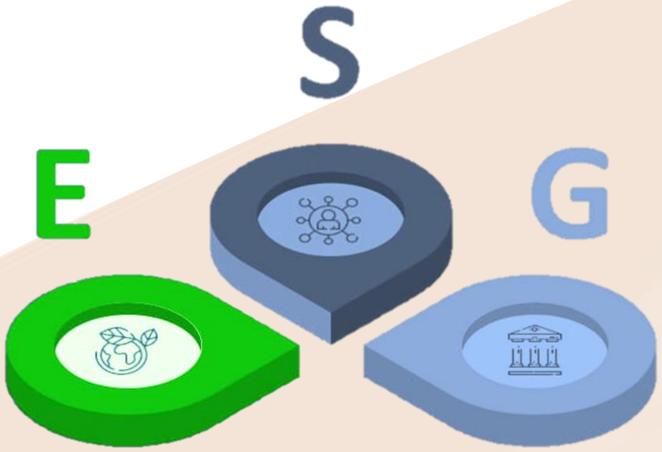
CSRD is an EU regulation aimed at **improving transparency and comparability of ESG reporting** through **sustainability reporting system**, supporting sustainable business practices and the EU's 2050 climate neutrality goals.
It introduces the **'double materiality' principle** and requires compliance with **European Sustainability Reporting Standards** (ESRS), covering areas such as climate risks, emissions, and social safeguards.

While we **will likely fall under** the **VSME (Voluntary Small and Medium-sized Enterprises)** standards, which has simplified requirements, **we must still prepare** through data collection and reporting to ensure readiness for future obligations.

The development of the system provides a **structured guideline** that assists all other ESG-related reporting.

Increased demand for data

ENVIRONMENTAL DATA



We to provide comprehensive data on our managed assets to support Scope 1-2-3 emissions reporting and broader sustainability assessments. Key data requirements include:

Carbon Emissions:
Reporting on greenhouse gas (GHG) emissions for assets under management, broken into Scope 1, 2, and 3 emissions.

Measuring emissions intensity, such as per investment portfolio or per revenue of managed assets.

Energy Use:
Data on the total energy consumption of managed assets and the share of renewable energy in their energy usage.

Resource Usage:
Tracking water consumption, material inputs, and land use associated with the operations of managed properties or businesses.

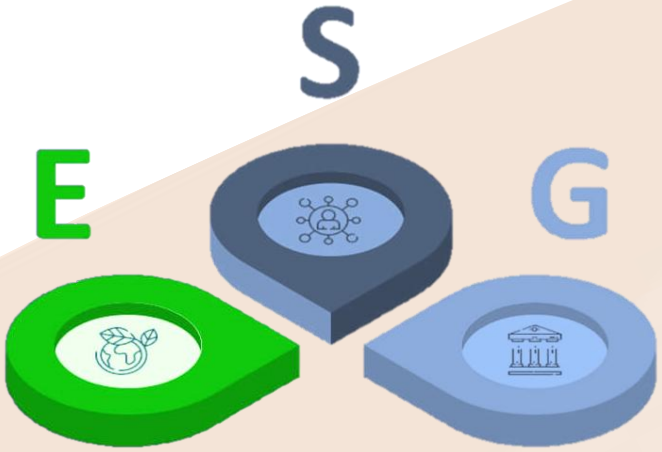
Waste Management:
Reporting on total waste generated, recycling rates, and hazardous waste management practices within the scope of managed investments.

Biodiversity Impact:
Assessing the impact of managed operations on local ecosystems and contributing to biodiversity preservation efforts.

Climate Adaptation Measures:
Identifying efforts to mitigate or adapt to the effects of climate change across the portfolio of managed assets.

Increased demand for data

ENVIRONMENTAL DATA



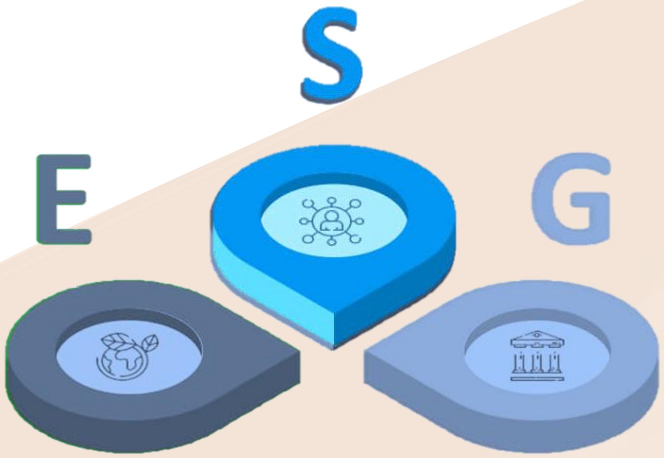
We to provide comprehensive data on our managed assets to support Scope 1-2-3 emissions reporting and broader sustainability assessments. Key data requirements include:

We have developed and implemented a **Sustainable Procurement regulation system,** which includes a sustainable procurement policy, ESG engagement program (it's for internal use, which describes how to cooperate with our third-parties) for supply chain, and the Business Partners' Sustainability and Code of Conduct **.**

The system has two **evaluational excelsheets,** which help to monitor the ESG performance of our suppliers/cleaning products.

Increased demand for data

SOCIAL DATA



We ensure that our managed investments demonstrate a commitment to social responsibility, ethical practices, and human rights. Key focus areas include:

Labor Practices:
Evaluating workforce demographics within managed assets (e.g., diversity and gender equality).

Assessing employment conditions, including fair wages, working hours, and contract types.

Monitoring health and safety data, such as injury rates and participation in safety training programs.

Human Rights Compliance:
Ensuring policies and practices prohibit child labor, forced labor, and support freedom of association.

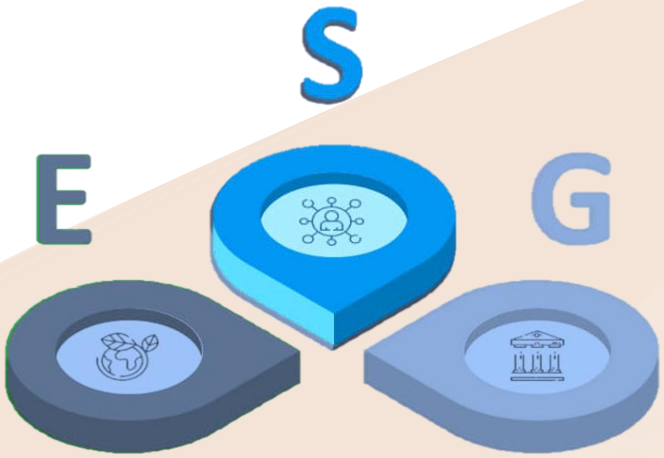
Implementing due diligence processes to identify and mitigate human rights risks across investments.

Community Engagement:
Measuring contributions to local communities, such as participation in charitable activities or social programs linked to managed assets.

Supply Chain Ethics:
Verifying that businesses within the investment portfolio adhere to codes of conduct for sub-suppliers, promoting ethical practices throughout their operations.

Increased demand for data

SOCIAL DATA



We ensure that our managed investments demonstrate a commitment to social responsibility, ethical practices, and human rights. Key focus areas include:

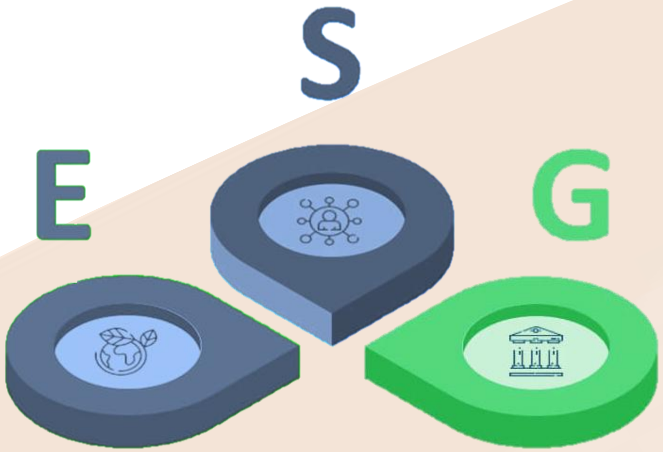
We updated the **Code of Ethics** in order to comply with the Minimum Social Safeguards of EU Taxonomy.

We have also established new requirements for our supply chain and partners. The document is called **Business Partners' Sustainability and Code of Conduct**.

This year we have broadened our **Complain handling and Whistleblow systems** to our external stakeholders. The system can be found on the website of Futureal Group.

Increased demand for data

GOVERNANCE DATA



We require suppliers to demonstrate robust governance structures and ethical practices. Essential reporting areas include:

Anti-Corruption Measures:
Implementation of policies and procedures to prevent bribery and corruption.

Corporate Governance:
Data on board diversity and independence, ownership structures, and executive remuneration policies.

Compliance:
Evidence of adherence to national and international standards, such as ISO certifications and EU Taxonomy alignment.

Transparency:
Comprehensive disclosure of business practices, including tax policies and supply chain traceability.

Increased demand for data

GOVERNANCE DATA

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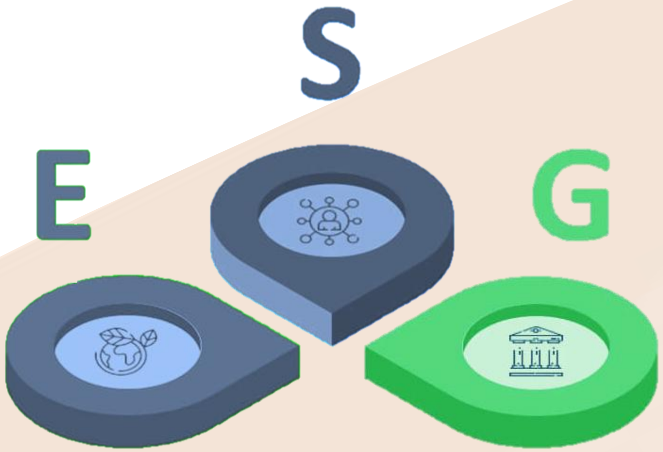


We have implemented an **ESG incident and incident consequence monitoring system,** which allows all employee to report any kind of (ESG) misconduct, problem that occur in our operation.

We have recieved the **GHG calculation results** for 2023 for the entire Group. The project started in March 2024 and was completed by the end of 2025, because after a long discovery phase we had to **build up a data structure** which have not existed in the company before.

We are planning to **migrate** it onto **a Jedox-based platform** and collect the related data there.

The **built environment** is responsible for nearly **40% of global carbon emissions**, making us a critical sector in the **fight against climate change**.

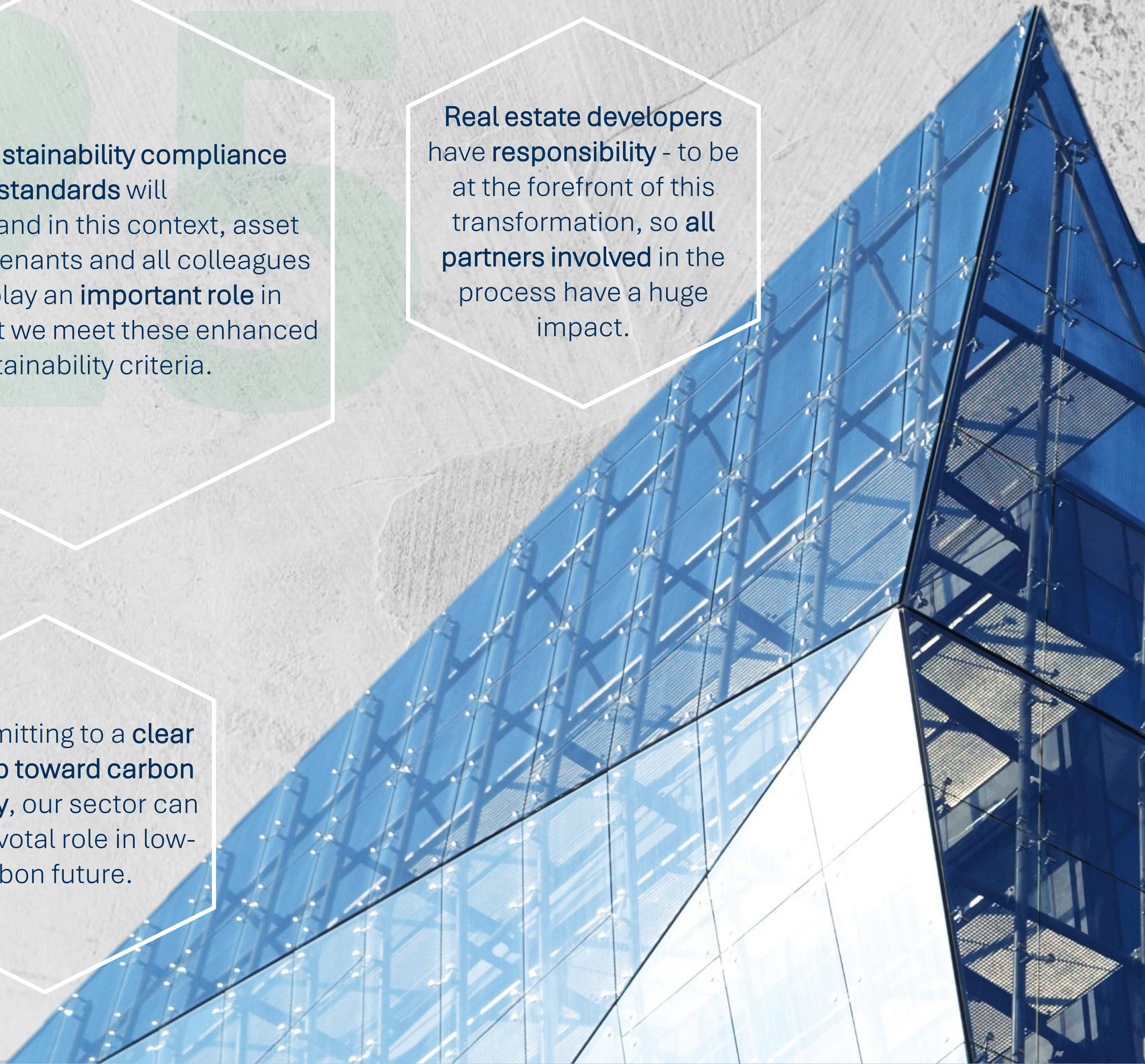
This **goal** is not just about reducing emissions; it's about **reshaping the future**.

This requires **cooperation** between the stakeholders in the **supply chain**.

Stricter sustainability compliance standards will now apply and in this context, asset managers, tenants and all colleagues will also play an **important role** in ensuring that we meet these enhanced sustainability criteria.

Real estate developers have **responsibility** - to be at the forefront of this transformation, so **all partners involved** in the process have a huge impact.

By committing to a **clear roadmap toward carbon neutrality**, our sector can play a pivotal role in low-carbon future.



THANK YOU
FOR BUILDING OUR SUSTAINABLE SYSTEMS TOGETHER!