

Independent practitioner's report

regarding the verification of the methodology of the REIDA CO₂ Report and Benchmark 2026 to obtain limited assurance in accordance with ISAE 3000

to the association's management of Real Estate Investment Data Association – REIDA, Wallisellen (hereinafter referred to as "REIDA")

Resa Business Audit GmbH, Brütisellen, 23 January 2026

Report of the independent practitioner on the REIDA CO₂ Report and Benchmark 2026

As part of an assurance engagement to obtain limited security, we were commissioned by REIDA to examine the methodology for the preparation of the REIDA CO₂ Report and Benchmark 2026, which were prepared in accordance with the "REIDA CO₂e-Report Methodological Principles" of REIDA and "Internal Policies" of iccon AG. The assurance conclusion refers to the methodological principles of REIDA and the process of creating the REIDA CO₂ Report and Benchmark 2026. Participants are responsible for auditing the accuracy and completeness of energy consumption data and CO₂ emissions, which is not included in the scope of this assurance engagement.

The REIDA CO₂ Report and Benchmark 2026 was prepared by REIDA on the basis of the following criteria ("**suitable criteria**"):

- REIDA CO₂e-Report Methodological Principles (Zürich, 01.04.2025, Version 1.2.2)
- Internal Policies of the pooling agent "iccon AG"

Responsibility of the association's management

The REIDA association is responsible for the preparation of the REIDA CO₂ Report and Benchmark 2026 in accordance with the "REIDA CO₂e-Report Methodological Principles". This responsibility includes designing, implementing and maintaining appropriate internal processes and controls related to the REIDA CO₂ Report and Benchmark 2026 that are free from material misstatements, whether intentional or unintentional. In addition, the association's management is responsible for selecting and applying the suitable criteria and keeping appropriate records.

Independence and quality management

We are independent of REIDA in accordance with the guidelines on the independence of EXPERTsuisse and have complied with the code of ethics and professional conduct of EXPERTsuisse. These requirements lay down fundamental principles for professional conduct with regard to integrity, objectivity, professional competence and required care, confidentiality and professional behaviour.

Resa Business Audit GmbH applies ISQC-CH 1 and ISA-CH 220 and accordingly maintains a comprehensive system of quality management with documented rules and measures for compliance with professional behavioural requirements, professional standards and applicable legal and other regulatory requirements.

Practitioner's responsibility

Our responsibility is to perform a limited assurance engagement and, based on our assurance engagement, to express a conclusion on the methodology used to prepare the REIDA CO₂ Report and Benchmark 2026.

We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 "Assurance engagements other than audits or reviews of historical financial information", issued by the "International Auditing and Assurance Standards Board" (IAASB). This standard requires that we plan and perform assurance procedures to obtain limited assurance about whether the REIDA CO₂-Report and Benchmark 2026 have been prepared, in all material respects, in accordance with the suitable criteria.

Based on risk and materiality considerations, we performed our procedures in order to obtain sufficient and appropriate assurance evidence. The procedures selected depend on the assurance practitioner's judgement. In the case of assurance engagements to obtain limited assurance, the assurance procedures performed in response to the assessed risks are less extensive than in assurance engagements to obtain reasonable assurance, consequently less assurance is obtained accordingly.

We mainly performed the following procedures (non-exhaustive list):

- Assessment of the suitability of the underlying suitable criteria (REIDA CO₂e-Report Methodological Principles and Internal Policies) and their consistent application in the process of preparing the REIDA CO₂ Report and Benchmark 2026
- Interviewing the responsible employees to understand the REIDA CO₂ reporting process 2026
- Analytical review procedures to support the appropriateness of the methodology of the REIDA CO₂ Report and Benchmark 2026
- Plausibility check of the underlying assumptions of the methodology (REIDA CO₂e-Report Methodological Principles)
- Sample testing of the data collection, data recording, data processing and reporting of the REIDA CO₂ Report and Benchmark 2026 to verify whether the requirements of the underlying REIDA CO₂e-Report Methodological Principles and Internal Policies have been correctly and consistently adhered to

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Conclusion

Based on the work we performed, nothing has come to our attention that causes us to believe that the REIDA CO₂ Report and Benchmark 2026 are not prepared, in all material respects, in accordance with the REIDA CO₂e-Report Methodological Principles and Internal Policies.

Inherent limitations

The accuracy and completeness of the subject matter are subject to inherent limitations given their nature and the methods used to determine, calculate and estimate such data. In addition, the quantification of sustainability indicators (e.g. energy consumption values and CO₂ emissions of the properties), which is not subject to assurance, is subject to inherent uncertainty due to incomplete scientific knowledge used to determine factors related to the emission factors and the values required to combine, for example, emissions of different gases. Our assurance report should therefore be read in connection with the definitions and methods contained in the "REIDA CO₂e-Report Methodological Principles" for the preparation of the REIDA CO₂ Report and Benchmark 2026.

Intended users and purpose of the report

This report is prepared for, and only for, the association's management of REIDA, and solely for the purpose set out above and no other purpose. We do not, in giving our conclusion, accept or assume responsibility (legal or otherwise) or accept liability for, or in connection with, any other purpose for which our report including the conclusion may be used, or to any other person to whom our report is shown or into whose hands it may come, and no other persons shall be entitled to rely on our conclusion.

We permit the disclosure of our report, in full only and in combination with the suitable criteria, to enable REIDA to demonstrate that they have discharged their governance responsibilities by commissioning an independent assurance report over the methodology used to prepare the REIDA CO₂ Report and Benchmark 2026, without assuming or accepting any responsibility or liability to any third parties on our part. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than REIDA for our work or this report.

Resa Business Audit GmbH

Remo Satta

Licensed audit expert

Auditor in charge

Brüttisellen, 23 January 2026