



Green Bond Report 2025



About Entra

Entra ASA is a commercial real estate company whose core activity is ownership and leasing of centrally located office properties, with the majority of properties located in the Oslo area.

The company is listed on Euronext Oslo Børs and is known for its solid tenant base, characterised by long lease contracts and a high occupancy rate.

The company aims to be a leading developer and manager of future-oriented office environments that create value for its customers and generate enthusiasm among users and the surrounding communities.

Entra's business strategy focuses on creating long-term shareholder value through three key objectives: (i) achieving profitable growth, (ii) being the preferred office provider, and (iii) demonstrating environmental leadership.

Per 31.12.2025

Property portfolio

Properties (#)

80

Property portfolio

1.3m sqm

Letting metrics

WAULT

6.0 yrs.

Public tenants

51%

Market value portfolio

62bn NOK

Portfolio age (avg.)

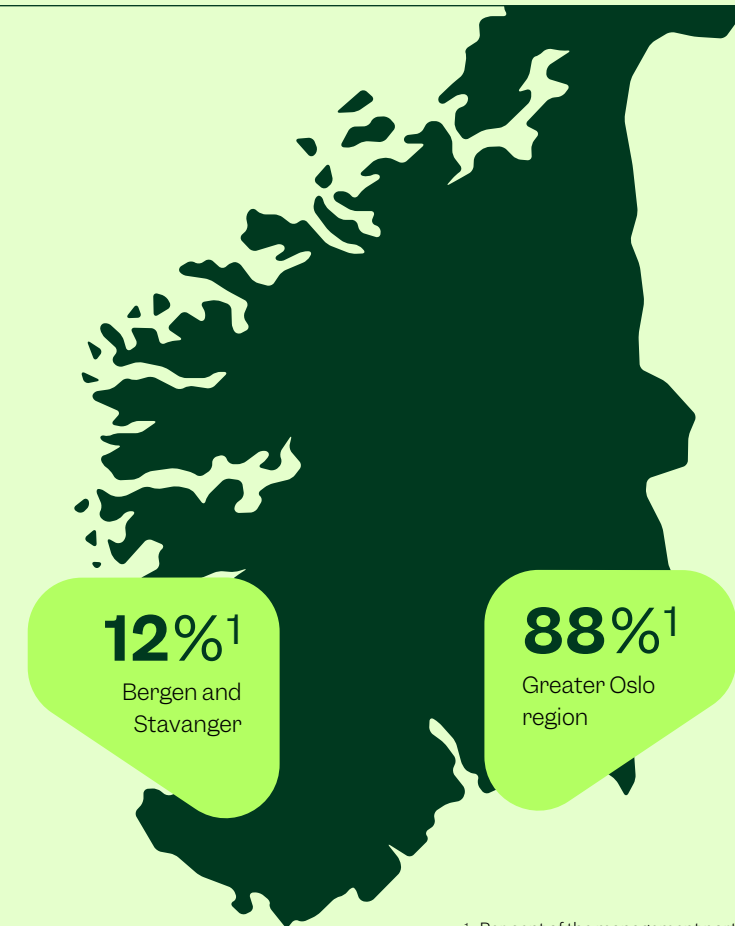
9.3 yrs.

Occupancy

93.8%

CPI link

Near **100%**



¹ Per cent of the management portfolio value

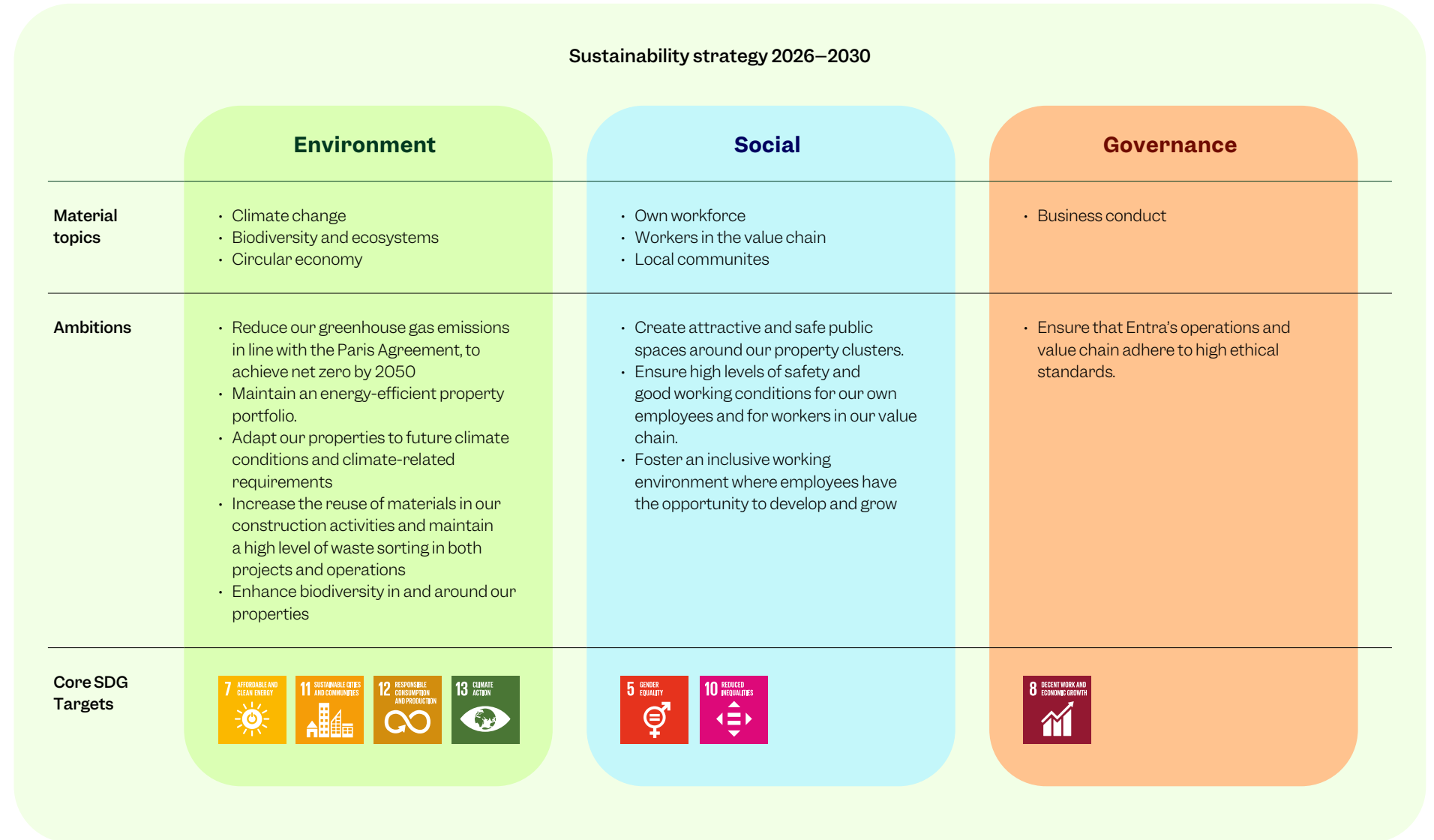
Contents

Sustainability at Entra	4
Environment	5
Social	7
Governance	8
Sustainability certifications, ratings and recognitions	9
Allocation and impact	11
Outstanding Green Bonds	11
Green Bond Asset Pool	12
External review	18

Sustainability at Entra

Entra strives to minimise its negative impacts on both the environment and society. At the same time, the company aims to be a leader in capitalising on its environmental and social initiatives, having long been at the forefront of adopting practices for the development, upgrading and operation of green buildings.

To mitigate negative impacts and risks, and to enhance positive impacts and opportunities, Entra has defined a sustainability strategy for the period 2026–2030, with associated targets within the areas of environment, social and governance. To support the realisation of the sustainability strategy, KPIs related to the science-based targets, and health and safety targets are integrated into Entra’s employee incentive schemes.



Environment

As a leading real estate company, we aim to maintain a green and resilient property portfolio and to be well positioned to provide premises for our tenants in a future low-carbon society. We are committed to reducing greenhouse gas emissions in line with the Paris Agreement's 1.5°C target, and our near-term and long-term emissions reduction targets have been validated by the Science Based Targets initiative (SBTi).

We take a holistic approach to our environmental efforts, covering the entire value chain from material choices and construction activities to energy-efficient operations, circular solutions, and enhanced biodiversity in and around our properties.

The real estate sector is characterised by high resource consumption, large volumes of waste and significant greenhouse gas emissions. Buildings account for a substantial share of global energy use and contribute to increasing resource scarcity.

The primary focus of our environmental efforts is to reduce greenhouse gas emissions in line with our science-based targets. As our emissions largely come from the production and transport of materials used in building projects, our main focus is on reducing material consumption. To achieve this, we plan and construct long-lasting buildings and solutions that remain relevant across multiple lease periods, prioritise the reuse of materials and building structures, and, where reuse is not possible, choose low carbon materials.

For all newbuild projects, redevelopments and major refurbishment projects, we set greenhouse gas and reuse targets to enable informed decisions at an early stage. We also aim to make climate friendly choices when procuring goods and services, prioritising products with a low climate impact based on environmental product declarations. In doing so, we use our purchasing power as a major buyer to drive the industry in a more sustainable direction.

Energy efficiency and climate resilience in the property portfolio are supported through alignment with the EU Taxonomy and BREEAM certification.

Entra owns properties in urban areas and seeks to enhance biodiversity on and around its sites through measures such as green roofs, green walls and outdoor green spaces.

Environmental targets 2026–2030

Target	KPI	Status 2025	2026	2027	2028	2029	2030
Keep emissions from energy consumption at or below 1.16 kg CO ₂ per m ² at portfolio level by 2030 and remain at or below this level through to 2050.	kgCO ₂ e /m ² from the portfolio's energy consumption	1.21					
Reduce emissions associated with the construction of new buildings (A1–A5) by 45.5% per m ² by 2030 and by 94.6% by 2050, compared with the 2023 base year	kgCO ₂ e/m ² from newbuild projects	185					
Reduce other Scope 3 emissions by 42% by 2030 and by 90% by 2050, compared with the 2023 base year.	tCOe from other scope 3 emissions	13 143					
Newbuild projects comply with the EU Taxonomy criteria for acquisition and ownership of buildings (CCM 7.7).	% of newbuild projects that meet the EU Taxonomy criteria (CCM 7.7)	100%					
Refurbishment projects meet the EU Taxonomy requirements for the acquisition and ownership of buildings (7.7), if this can be justified both economically and in terms of climate impact	% of refurbished properties that meet the EU Taxonomy criteria (CCM 7.7)	2/3					
Implement the necessary physical measures to mitigate climate risk across all buildings in the portfolio by 2030	% of properties where climate risk has been mitigated	na					
New builds, redevelopments and major refurbishments are BREEAM-NOR certified, and selected properties are BREEAM In-Use certified	Number of properties that are BREEAM-certified Number of properties that are BREEAM In-use certified	18 BREEAM-NOR 15 BREEAM In-Use					
New construction, refurbishment projects and tenant alterations comply with internal requirements for reuse of materials	% of projects that include reuse of materials	na					
Tenant alteration projects report waste data internally.	% of tenant alteration projects that report waste data	na					
Minimise waste volumes and achieve a sorting rate of above 90% in new builds and major refurbishments.	Sorting rate %	93%					
Establish green areas on and around our properties where this is practical and can be justified economically.	Area of new established green areas, m ²	1 330					

Social

We are committed to safeguarding the well-being of our own employees and workers in our value chain, and to contributing to the development of the areas surrounding our properties.

Social targets 2026–2030

Target	KPI	Status 2025	2026	2027	2028	2029	2030
Activate ground floors with positive, community-oriented activities	Ground floor occupancy rate, %	na					
Launch social benefit schemes and social requirements for suppliers	Number of social benefit agreements	na					
Sick leave < 3.5% per year	Sick leave (% of total working days, last 12 months)	2.8%					
Wellbeing index >82 points	Wellbeing index %	84					
Employee satisfaction ≥ 80 points	Employee satisfaction (%)	79					
Operations managers (DA) and technical managers (TS) report an average of at least 2.5 nonconformities per month.	Achieved/not achieved	Yes					
At least 2.5 HSE incident reports (RUH) per 1 000 working hours on average across the entire project portfolio that submits monthly HSE reports	Achieved/not achieved	Yes					
A minimum of five supplier audits per year	Number of supplier audits per year	5					
A minimum of 40 hours of competence development per employee per year	Average number of training and development hours per employee per year	51					
Proportion of women > 40%	Women, %	39%					

Measures to create attractive and safe urban spaces include, among other things, activating buildings – particularly ground floors – with positive, community-oriented activities. This also involves taking a leading role in fostering collaboration between public authorities, private businesses and civil society, as well as engaging tenants and subcontractors in social initiatives that contribute to positive change.

We safeguard employees in the value chain through the requirements we set for our partners, our due diligence assessments and supplier audits. Our most important measure to reduce the risk of accidents is preventive work. We work systematically with safety in and around our properties and projects, including through the reporting and follow-up of internal control non-conformities and unwanted incidents.

Entra also has measures in place to support employee well-being and competence development.

Governance

As a leading player in the Norwegian construction and real estate sector, Entra has a responsibility to lead by example through responsible business practices.

Governance targets 2026–2030

Target	KPI	Status 2025	2026	2027	2028	2029	2030
No breaches of the company's Code of Ethics	Number of breaches of the company's Code of ethics	0					
All our approved suppliers comply with our supplier requirements	% of supplier-due diligence assessments completed	100%					
Zero cases of corruption	Number of reported corruption incidents	0					

We have established Code of Ethics and whistleblowing procedures, and we conduct regular training to ensure that all Entra employees act responsibly. To ensure responsible business conduct throughout the value chain, we set supplier requirements, conduct supplier due diligence in accordance with the Norwegian Transparency Act, perform regular supplier audits, and ensure that our whistleblowing mechanism is accessible to external parties. We report transparently on any deviations and use them as a basis for continuous improvement.

Sustainability certifications, ratings and recognitions

Per 31.12.2025

Certifications

Science Based Targets

Entra aims to reach net-zero greenhouse gas (GHG) emissions across the value chain by 2050 and has set near-term and long-term science-based targets for emission reduction. The targets have been developed in accordance with the Science Based Targets initiative's (SBTi) Buildings Sector Framework and the Corporate Net-Zero Standard and was validated by the Science Based Targets initiative in April 2025.

BREEAM

BREEAM (Building Research Establishment Environmental Assessment Method) certification is an international standard for assessing and rating the sustainability of buildings. BREEAM evaluates a building's performance across various categories, including energy efficiency, water usage, health and well-being, pollution, transportation, materials, waste, ecology, and management processes.

Entra utilises two different certifications under the BREEAM framework, targeting different stages of a building's lifecycle. BREEAM-NOR is specific to Norway and focuses on the design and construction phase. BREEAM In-Use is applicable worldwide, and focuses on the operational performance of existing buildings.

Eco-Lighthouse

Entra is Eco-Lighthouse certified in accordance with the criteria for the real estate sector. The Eco-Lighthouse is a Norwegian certification system designed to help businesses and organisations improve their environmental performance. It covers various areas such as energy use, waste management, transportation, procurement, and working environment. The certification scheme has been recognised by the European Commission which verifies that it holds the standard and quality on a par with international eco-labelling schemes such as EMAS and ISO 14001.

Per 31.12.2025

ESG Ratings

EPRA

Gold

The European Public Real Estate Association's (EPRA) Sustainability Best Practices Recommendations (sBPR) guidelines provides a standardized framework for European real estate companies to disclose their Environmental, Social, and Governance (ESG) performance. The reports are evaluated by an independent third party and the reporting companies are awarded either a Gold (highest), Silver, or Bronze (lowest) Award, based on how well their reporting adheres to EPRA's guidelines.

GRESB Public Disclosure Level

A

GRESB's Real Estate Public Disclosure evaluates how well listed property companies and REITs disclose their ESG performance. ESG disclosure scores go from A (highest) to E (lowest), based on how much and how clearly companies share their sustainability information. An A means they keep stakeholders well informed. The score is based on public information, such as sustainability reports, annual reports and web sites.

MSCI ESG Rating

AAA

MSCI rates companies on their ability to manage key ESG risks and opportunities over the long term, using a scale from AAA (highest) to CCC (lowest). This rating compares a company's performance to its industry peers and reflects how well it deals with important sustainability topics.

Morningstar-Sustainalytics ESG Risk Rating

Low

Morningstar-Sustainalytics' evaluate a company's exposure to industry-specific material ESG risks and the company's ability to handle the risks. A 'low risk' rating from Sustainalytics indicates that a company is unlikely to face unmanaged ESG risks that could have a major effect on its economic value.

Allocation and impact

Outstanding Green Bonds

Outstanding Green Bonds as of 31.12.2025

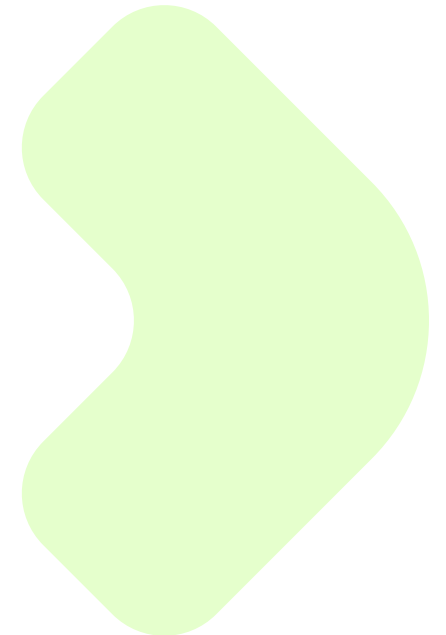
Outstanding green bonds	ISIN	Amount, NOKm
ENTRA43 ESG	NO0010852684	579
ENTRA52 ESG	NO0010886856	594
ENTRA55 ESG	NO0010895964	2 000
ENTRA60 ESG	NO0011017147	1 700
ENTRA62 ESG	NO0011041535	1 000
ENTRA63 ESG	NO0011079808	2 215
ENTRA64 ESG	NO0011094625	1 346
ENTRA65 ESG	NO0011094633	1 150
ENTRA66 ESG	NO0011094641	1 900
ENTRA71 ESG	NO0013457978	700
ENTRA72 ESG	NO0013457986	1 800
ENTRA73 ESG	NO0013457994	600
ENTRA74 ESG	NO0013571166	1 950
ENTRA75 ESG	NO0013643221	1 100
ENTRA76 ESG	NO0013683045	500
Total value outstanding green bonds		19 134

Green assets (eligible properties as of 31.12. 2025)	Amount, NOKm
Total market value	23 901
Green Bonds	19 134
Green Loans in compliance with the eligible asset pool	2 000
Total green financing	21 134
Unutilised green bond potential	2 767
Green share of total debt	67.8%

Green Bond Asset Pool

Properties eligible for green bond financing as of 31.12.2025

Property	EPC	BREEAM NOR	BREEAM In-Use	Earmarked	Category
Brynsengfaret 6, Oslo	B		Breeam In-Use Excellent (in process)		Existing buildings
Fredrik Selmers vei 4, Oslo	A	BREEAM-NOR Very Good	Breeam In-Use Excellent		Existing buildings
Fyrstikkalléen 1, Oslo	B	BREEAM-NOR Very Good	Breeam In-Use Excellent		Existing buildings
Grensesvingen 7, Oslo	A/C	BREEAM-NOR Excellent			Existing buildings
Grensesvingen 26, Oslo	B	BREEAM-NOR Very Good	Breeam In-Use Excellent		Existing buildings
Kjørboveien 12–24, block 1, Sandvika	A	BREEAM-NOR Excellent			Existing buildings
Kjørboveien 12–24, block 2, Sandvika	A	BREEAM-NOR Excellent			Existing buildings
Kjørboveien 12–24, block 3, Sandvika	A	BREEAM-NOR Excellent			Existing buildings
Kjørboveien 12–24, block 4, Sandvika	B	BREEAM-NOR Outstanding			Existing buildings
Kjørboveien 12–24, block 5, Sandvika	B	BREEAM-NOR Outstanding			Existing buildings
Kristian Augusts gate 13, Oslo	B/C		Breeam In-Use Excellent		Existing buildings
Kristian Augusts gate 15–17, Oslo	A	BREEAM-NOR Excellent		Nordic Investment Bank	Existing buildings
Lakkegata 53, Oslo	A	BREEAM-NOR Excellent			Existing buildings
Lars Hilles gate 30, Bergen	B	BREEAM-NOR Very Good	Breeam In-Use Excellent		Existing buildings
Malmskriverveien 16, Sandvika	A	BREEAM-NOR Excellent			New buildings
Møllendalsveien 6–8, Bergen	B		Breeam In-Use Excellent		Existing buildings
Nygårdsgaten 93–97, Bergen	A	BREEAM-NOR Excellent			Existing buildings
Otto Sverdrups plass 4, Sandvika	A/B	BREEAM-NOR Very Good	Breeam In-Use Excellent		Existing buildings
Schweigaards gate 16, Oslo	B	BREEAM-NOR Excellent	Breeam In-Use Excellent		Existing buildings
St. Olavs plass 5, Oslo	B	BREEAM-NOR Very Good	Breeam In-Use Excellent	Nordic Investment Bank	Existing buildings
Stenersgata 1, Oslo (BT1)	B	BREEAM-NOR Excellent			Existing buildings
Universitetsgata 1–9, Oslo	A/B	BREEAM-NOR Excellent		Nordic Investment Bank	Existing buildings
Vahls gate 1–3, Oslo	B		Breeam In-Use Excellent		Existing buildings
Verkstedveien 1, Oslo	A	BREEAM-NOR Very Good	Breeam In-Use Excellent		Existing buildings





Brynsengfaret 6, Oslo

Management area: 35 359 sqm
Certified: BREEM In-Use Excellent (in process)
Energy class: B
EU Taxonomy alignment (CCM 7.7)¹: Yes



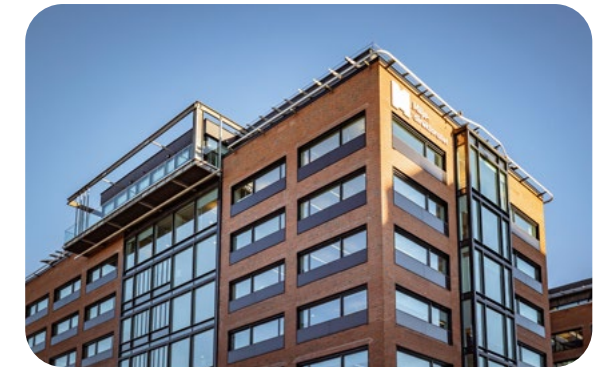
Fredrik Selmers vei 4, Oslo

Management area: 38 027 sqm
Certified: BREEM-NOR Very Good, BREEM In-Use Excellent
Energy class: A
EU Taxonomy alignment (CCM 7.7)¹: Yes



Fyrstikkalléen 1, Oslo

Management area: 39 639 sqm
Certified: BREEM-NOR Very Good, BREEM In-Use Excellent
Energy class: B
EU Taxonomy alignment (CCM 7.7)¹: Yes



Grensesvingen 7, Oslo

Management area: 23 329 sqm
Certified: BREEM-NOR Excellent
Energy class: A/C
EU Taxonomy alignment (CCM 7.7)¹: Yes

¹ The calculation of EU Taxonomy alignment is based on updated rules for determining primary energy demand under the revised Norwegian Energy Labelling Regulation, which entered into force on 1 January 2026, as well as the application of updated threshold values for identifying the top 15% most energy-efficient buildings



Grensesvingen 26, Oslo

Management area: 18 108 sqm

Certified: BREEAM-NOR Very Good, BREEAM In-Use Excellent

Energy class: B

EU Taxonomy alignment (CCM 7.7) ¹: Yes



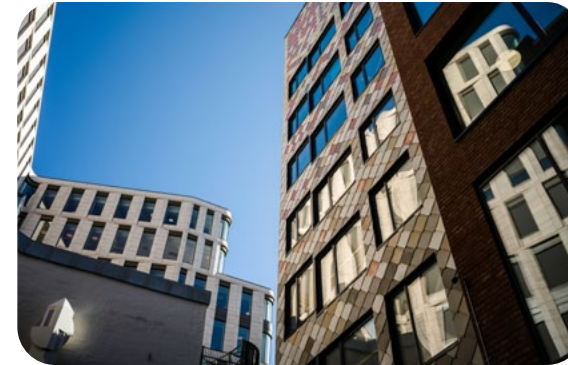
Kjørboveien 12–24, block 1–5, Sandvika

Management area: 18 074 sqm²

Certified: BREEAM-NOR Excellent (Block 1–3), BREEAM-NOR Outstanding (Block 4–5)

Energy class: A (Block 1–3), B (Block 4–5)

EU Taxonomy alignment (CCM 7.7) ¹: Yes



Kristian Augusts gate 13, Oslo

Management area: 4 101 sqm

Certified: BREEAM In-Use Excellent

Energy class: B/C

EU Taxonomy alignment (CCM 7.7) ¹: Yes



Kristian Augusts gate 15–17, Oslo

Management area: 21 051 sqm

Certified: BREEAM-NOR Excellent

Energy Class: A

EU Taxonomy alignment (CCM 7.7) ¹: Yes

¹ The calculation of EU Taxonomy alignment is based on updated rules for determining primary energy demand under the revised Norwegian Energy Labelling Regulation, which entered into force on 1 January 2026, as well as the application of updated threshold values for identifying the top 15% most energy-efficient buildings

² The reported floor area covers the entire property



Lakkegata 53, Oslo

Management area: 31 670 sqm
Certified: BREEAM-NOR Excellent
Energy class: A
EU Taxonomy alignment (CCM 7.7)¹: Yes



Lars Hilles gate 30, Bergen

Management area: 45 707 sqm
Certified: BREEAM-NOR Very Good, BREEAM In-Use Excellent
Energy class: B
EU Taxonomy alignment (CCM 7.7)¹: Yes



Malmskriverveien 16, Sandvika

Management area: 2 720 sqm
Certified: BREEAM-NOR Excellent
Energy class: A
EU Taxonomy alignment (CCM 7.7)¹: Yes



Møllendalsveien 6–8, Bergen

Management area: 15 724 sqm
Certified: BREEAM In-Use Excellent
Energy class: B
EU Taxonomy alignment (CCM 7.7)¹: Yes

¹ The calculation of EU Taxonomy alignment is based on updated rules for determining primary energy demand under the revised Norwegian Energy Labelling Regulation, which entered into force on 1 January 2026, as well as the application of updated threshold values for identifying the top 15% most energy-efficient buildings



Nygårdsgaten 93–97, Bergen

Management area: 12 069 sqm
Certified: BREEAM-NOR Excellent
Energy class: A
EU Taxonomy alignment (CCM 7.7)¹: Yes



Otto Sverdrups plass 4, Sandvika

Management area: 16 038 sqm
Certified: BREEAM-NOR Very Good, BREEAM In-Use Excellent
Energy class: A/B
EU Taxonomy alignment (CCM 7.7)¹: Yes



Schweigaards gate 16, Oslo

Management area: 15 497 sqm
Certified: BREEAM-NOR Excellent, BREEAM In-Use Excellent
Energy class: B
EU Taxonomy alignment (CCM 7.7)¹: Yes



St. Olavs plass 5, Oslo

Management area: 16 433 sqm
Certified: BREEAM-NOR Very Good, BREEAM In-Use Excellent
Energy class: B
EU Taxonomy alignment (CCM 7.7)¹: Yes

¹ The calculation of EU Taxonomy alignment is based on updated rules for determining primary energy demand under the revised Norwegian Energy Labelling Regulation, which entered into force on 1 January 2026, as well as the application of updated threshold values for identifying the top 15% most energy-efficient buildings



Stenersgata 1, Oslo

Management area: 31 969 sqm²
Certified: BREEAM-NOR Excellent (BT 1)
Energy class: B (BT1)
EU Taxonomy alignment (CCM 7.7)¹: Yes



Universitetsgata 1–9, Oslo

Management area: 22 076 sqm
Certified: BREEAM-NOR Excellent
Energy class: A/B
EU Taxonomy alignment (CCM 7.7)¹: Yes



Vahls gate 1–3, Oslo

Management area: 14 887 sqm
Certified: BREEAM In-Use Excellent
Energy class: B
EU Taxonomy alignment (CCM 7.7)¹: Yes



Verkstedveien 1, Oslo


Management area: 31 731 sqm
Certified: BREEAM-NOR Very Good, BREEAM In-Use Excellent
Energy class: A
EU Taxonomy alignment (CCM 7.7)¹: Yes

¹ The calculation of EU Taxonomy alignment is based on updated rules for determining primary energy demand under the revised Norwegian Energy Labelling Regulation, which entered into force on 1 January 2026, as well as the application of updated threshold values for identifying the top 15% most energy-efficient buildings

² The reported floor area covers the entire property

External review

Entra has appointed Deloitte as an independent external auditor to provide annual assurance that the selection of eligible assets and the allocation of net proceeds are conducted in accordance with Entra’s Green Financing Framework as applicable for the reporting period.



Deloitte AS
Dronning Eufemias gate 14
Postboks 221
NO-0103 Oslo
Norway

+47 23 27 90 00
www.deloitte.no

To the Management of Entra ASA

INDEPENDENT AUDITORS’ LIMITED ASSURANCE REPORT ON ENTRA GREEN BOND REPORT 2025

We have performed a limited assurance engagement for the Management of Entra ASA (“Entra”) on information set out in table “Green assets (eligible properties as of 31.12.2025)” and table “Properties eligible for green bond financing as of 31.12.2025” (the “Selected Information”) within the Entra ASA Green Bond Report for the reporting period ended 31 December 2025.

Our assurance conclusion
Based on our procedures described in this report, and evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the year ended 31 December 2025, as described below, has not been prepared, in all material respects, in accordance with the Applicable Criteria.

Scope of our work
Entra has engaged us to provide an Independent Limited Assurance Report in accordance with International Standard on Assurance Engagements 3000 (Revised) Assurance Engagements Other than Audits or Reviews of Historical Financial Information (“ISAE 3000 (Revised)”), issued by the International Auditing and Assurance Standards Board (“IAASB”) and our agreed terms of engagement.

The Selected Information in scope of our engagement, as presented in the Entra Green Bond Report, for the period ended 31 December 2025 is as follows:

Selected Information in the Entra Green Bond Report	Applicable Criteria
Table Green assets (eligible properties as of 31.12.2025); Row Total market value (market value 31.12.2025)	Whether the proceeds have been allocated to the Eligible pool of assets as communicated in the table “Green assets (eligible properties as of 31.12.2025)”
Table Properties eligible for green bond financing as of 31.12.2025	Whether the Eligible properties comply with the criteria in Entra Green Financing Framework, “Use of proceeds”.

In relation to the Selected Information, as listed in the above table, the Selected Information needs to be read and understood together with the Applicable Criteria.


Inherent limitations of the Selected Information
We obtained limited assurance over the preparation of the Selected Information in accordance with the Applicable Criteria. Inherent limitations exist in all assurance engagements.

Any internal control structure, no matter how effective, cannot eliminate the possibility that fraud, errors or irregularities may occur and remain undetected and because we use selective testing in our engagement, we cannot guarantee that errors or irregularities, if present, will be detected.

Deloitte AS and Deloitte Advokatfirma AS are the Norwegian affiliates of Deloitte EMEA BV, a limited liability company incorporated under the laws of Belgium (Deloitte EMEA), that is a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte EMEA do not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

Registret i Foretaksregisteret
Medlemmer av Det norske Revisjonsforening
Organisasjonsnummer: 980 211 282

Deloitte Norway conducts business through two legally separate and independent limited liability companies; Deloitte AS, providing audit, consulting, financial advisory and risk management services, and Deloitte Advokatfirma AS, providing tax and legal services.



Managements’ responsibilities
The Management is responsible for:

- Ensuring that the Use of Proceeds follows the Entra Green Financing Framework
- Ensuring that the project evaluation and selection, management of proceeds and reporting described in the Entra Green Bond Report are in accordance with the purpose defined within the Entra Green Financing Framework.
- Designing, implementing, and maintaining internal processes and controls over information relevant to the preparation of the Selected Information to ensure that they are free from material misstatement, including whether due to fraud or error.

Our responsibilities
We are responsible for:

- Planning and performing procedures to obtain sufficient appropriate evidence in order to express an independent limited assurance conclusion on the Selected Information.
- Communicating matters that may be relevant to the Selected Information to the appropriate party including identified or suspected non-compliance with laws and regulations, fraud or suspected fraud, and bias in the preparation of the Selected Information.
- Reporting our conclusion in the form of an independent limited Assurance Report to the management.

Our independence and quality management
We are independent of the company as required by laws and regulations and the International Ethics Standards Board for Accountants’ Code of International Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We apply the International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, and accordingly, maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Key procedures performed
We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the description of activities undertaken in respect of the Selected Information is likely to arise. The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the description of activities undertaken in respect of the Selected Information, we performed the following procedures:

- Through inquiries of relevant personnel, we have obtained an understanding of the Company, its environment, processes and information systems relevant to the preparation of the Selected Information sufficient to identify areas where material misstatement in the Selected Information is likely to arise, providing a basis for designing and performing procedures to respond to address these areas and to obtain limited assurance to support a conclusion.
- Through inquiries of relevant personnel, we have obtained an understanding of the internal processes relevant to the Selected Information and data used in preparing the Selected Information, the methodology for gathering qualitative information, and the process for preparing and reporting the Selected Information.
- Performed procedures on a sample basis to assess whether the Selected Information has been collected and reported in accordance with the Applicable Criteria, including comparing to source documentation.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

2



Oslo, 26 June 2026
Deloitte AS

Kristine Moum Flateland
State Authorised Public Accountant, Sustainability Auditor

This document is signed electronically

Independent sustainabil...mited assurance report

Name	Date
Flateland, Kristine Moum	2026-06-26

Identification
 Flateland, Kristine Moum

Flexible, attractive and environment-friendly office properties

Head office

Biskop Gunnerus' gate 14 A
0185 Oslo

Postal address

Post box 52, Økern
0508 Oslo, Norway
Tel: (+47) 21 60 51 00
E-mail: post@entra.no

Customer service centre

E-mail: service@entra.no
Tel: (+47) 800 36 872

www.entra.no

