

CORPORATE SUSTAINABILITY POLICY

1. Introduction

At Tander, we recognise that sustainability and responsible management is fundamental to the long-term success of our company. We strive to reduce our environmental impact, contribute to the improvement of society and manage our activity in a responsible manner.

2. Objectives

We aim to make a significant contribution to the United Nations 2030 Agenda for Sustainable Development. We are determined to make a difference on our way to a more sustainable and equitable future. This policy aims to ensure that all of our business activities are conducted in a responsible and sustainable manner, focusing on three essential pillars: the environment, human resources and impact on society. We are committed to minimising our environmental impact, ensuring a healthy working environment and fair working conditions for our employees, driving social and economic development in the communities in which we operate, and ensuring long-term revenue generation and value creation for our shareholders through the acquisition, management and operation of real estate assets. This holistic approach reflects our belief that responsible management and sustainable value creation are fundamental to the company's success and positive contribution to the business environment and society at large.

3. Scope and Scope of Application

3.1. Scope

Tander's Corporate Sustainability Policy covers the three fundamental aspects of sustainability: environmental, social and good governance, in all its operations. We seek to improve the economic profitability of the company and at the same time strive to do things in a more sustainable way, mitigating the environmental and social risks and impacts associated with our activity, and optimising opportunities.

3.2. Scope of application

The Policy is strictly applied to all of Tander's activities and operations. It is a cross-cutting policy, which means that each member of our organisation takes responsibility for promoting sustainable practices in all our operations. We work with our customers, partners and other stakeholders to ensure that they share our commitment to sustainability.

4. General Principles and Commitments

4.1. General Principles

For Tander, business success and sustainability go hand in hand. We therefore seek to integrate sustainable practices into all our operations based on the following principles:

- Responsibility: Proactively address sustainability challenges and work to minimise negative impacts and maximise opportunities.
- Diligence: Assess and manage the environmental, social and ethical impacts of our operations, taking responsible action to prevent or mitigate potential harm and to identify which aspects are within our control, and which depend on other stakeholders.
- Transparency: Share the criteria used to assess sustainable performance, disclose the results of sustainability initiatives and maintain clear and honest communication with all stakeholders.
- Collaboration: Establish strategic partnerships, sharing best practices and knowledge, and engage in joint initiatives that promote sustainability locally and globally.
- Responsible Investments: We prioritize a conscientious investment strategy that minimizes environmental impact while increasingly considering the prioritization of activities that align with our internal sustainability objectives.
- Commitment to shareholders: manage the company so that shareholder returns are aligned with the implementation of sustainability elements in the management of our real estate portfolio.

4.2. Commitments

Tander recognises that sustainability is a continuous process that must be integrated into the company's decision-making. Therefore, we are committed to:

- Comply with applicable sustainability legislation and regulations.
- Maintain high ethical standards in all our investment and asset management decisions.
- Contribute to the achievement of the Sustainable Development Goal and the 2030 Agenda.
- Integrate sustainability into the company's strategy and daily operations.
- Communicate sustainability objectives and progress in a transparent manner via our annual reporting mechanism.
- Generate returns for investors to ensure long-term economic stability.
- Encourage the implementation of corrective and preventive measures to drive continuous improvement in the area of sustainability.
- Foster equal opportunities, fighting discrimination and promoting diversity in terms of gender, race, ethnicity, sexual orientation and abilities.

- Develop new employee programs focused on health and wellbeing, addressing both physical and mental health.
- Create an environment that facilitates work-life balance for our employees.
- Attract, develop and retain human talent in a work environment characterised by clear, respectful, equitable and fair relationships, promoting trust and the integral development of work teams, as well as fostering their professional development.
- Implement a salary policy that encourages the recruitment of outstanding talent and strengthens the company's human capital.
- Strengthen our staff's sense of belonging.
- Gather opinions and suggestions from employees through participation and contribution mechanisms on sustainability issues.
- Inspire the transformation and growth of communities, seeking a positive socio-economic impact and strengthening their capacities, while minimising or mitigating any negative impacts that may arise.
- Transfer our commitment to sustainability to our lessees to facilitate integration into their operations.
- Propose recommendations for reducing carbon emissions in our property portfolio through energy efficiency initiatives.
- Minimise waste generation and ensure proper disposal and recycling of waste produced in our office facilities, while implementing measures to improve energy efficiency.

In addition to the above listed commitments, we have developed a detailed plan outlined in Annex I, which specifies actions to be executed throughout the current year. This plan aims to establish a basis for identifying key performance indicators (KPIs) and diligently track their progress, ensuring our dedication to sustainable practices remains steadfast and measurable.

5. Governance

5.1. Approval and Accountability

Corporate policies need to have maximum consensus in order to be effective and successful. For this reason, it is important to have an adequate level of participation in the development of policies by the different internal and external agents of the company and a system for managing and approving them, which ensures that all the key elements for Tander are incorporated into them.

This policy is endorsed by the Board of Directors, which is responsible and accountable for its implementation and monitoring.

5.2. Oversight of the Policy

Oversight of the Policy will be the responsibility of the Board of Directors, which may delegate responsibilities to other members of the team, although the Board will remain responsible.

5.3. Review of the Policy

The Policy will be reviewed annually, unless contextual circumstances make it advisable to review the Policy earlier. The meeting will provide an update on progress towards achieving the objectives defined in the policy, as well as on the overall performance of the company in accordance with the principles and commitments defined in the policy.

The Board of Directors shall be responsible for determining the participants in the review meetings for each policy.

During the review, the supervisor shall provide the necessary information to assess whether it is necessary to adjust the policy, modify it or add principles and commitments that always ensure compliance with the relevant regulations and with the values of the company and society. The results will serve as a basis for adjusting the strategies and plans derived from the policy.

5.4. Dissemination of the Policy

Once the policy has been approved or revised and adjusted (if applicable), it must be made known both internally and externally, so that its dissemination is essential for staff, customers, suppliers and other stakeholders to understand and share Tander's principles and commitments, promoting transparency and improving its reputation.

The communication and dissemination of the policy, after its approval, must be carried out through all available means, using the channel that Tander considers most appropriate.

Once the initial communication and dissemination has taken place, it is important:

- Ensure accessibility to the document containing the corresponding policy;
- Inform about its location.

This will allow any member of the company or stakeholder to consult the policy at any time.

ANNEX I

ESG ACTION PLAN 2024

Portfolio Level

- **Stakeholder collaboration***
Initiation of dialogue regarding energy consumption and possibilities for improving energy efficiency within our assets.
Engaging in regular meetings and discussions to identify and implement shared sustainability goals.
(* i.e. tenants and ownership associations)
- **Green Clauses**
Implementation of “green clauses” for new leases as well as any upcoming renegotiations or lease extensions, with the purpose of setting out the shared aim of the parties to improve the environmental performance of the premises, and granting the landlord access to data for maximum transparency and accuracy in collecting data and tracking progress.

Company Level

Environmental

- Waste management
 - Reducing paper waste
 - In-house recycling measures
- CO2 emissions
 - Contract new (100% renewable) energy provider for office and vacant assets
 - Minimise messenger services through the use of digital signature platform
 - Analysis of current supplier’s ESG commitments and potential change of suppliers where necessary.

Social & Governance

- Office re-design project
Improvement of employees work areas (lighting, acoustics, space)
- Employee trainings
Continuous education and attendance of ESG related events