

Independent Assurance Statement – Get Living

Introduction and objectives of the engagement

Earthood UK Limited (subsidiary of Earthood Services Ltd., hereon called “Earthood”) was engaged by Get Living plc (“Get Living” or the “Company”) to provide Type 2 Moderate Assurance as per AA1000AS over the reported data related to Energy Consumption, Greenhouse Gas (GHG) Emissions, Water Consumption, and Waste disposal for the assets under their management during the reporting period from 1st January 2024 to 31st December 2024.

The above data under the scope of assurance is intended to be reported within Get Living’s 2024 Annual Report (specifically the UK SECR section), the Annual Sustainability Report 2024, and the GRESB 2025 submission (collectively the “Reports”).

Respective responsibilities

The Reports’ content and presentation are the sole responsibility of the Company. The company’s management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatement.

Earthood’s responsibility, as agreed with the management of the Company, is to conduct independent assurance as per the chosen Assurance standard and provide an opinion on the Reports’ alignment with the defined Criteria for the reporting period.

Assurance Standard and Reporting Criteria

The assurance process was conducted in accordance with the requirements of AccountAbility’s AA1000 Assurance Standard 2020 v3 (AA1000AS v3), Type 2 at a moderate level of assurance.

The Reports have been prepared by the company following the UK Streamlined Energy and Carbon Reporting (SECR) as well as GRESB Real Estate Reference Guide 2025 (the “Criteria”)

Scope of Work

The scope of assurance covered the selected indicators outlined below pertaining to the assets under management of the Company for the reporting period of 1st Jan 2024 to 31st Dec 2024 (collectively the ‘Subject Matter’):

Indicator	Units of Measurement
Energy	kWh
Greenhouse Gas Emissions	tCO ₂ e
Water use	m ³
Waste disposed	Tonnes

Methodology

The methodology followed to conduct our assurance included:

- Evaluating the appropriateness of the quantification methods used to arrive at the sustainability disclosures presented in the Reports.

- Conducting inquiries, primarily directed at individuals responsible for preparing the Reports.
- Review of consistency of data/information within the Reports as well as between the Reports and source.
- Examining and reviewing, on a sample basis, the critical systems, processes, procedures, source evidence and controls involved in the collection, validation, presentation, and approval of the information contained in the Report.
- Review of sustainability data and management procedures.

Use of our Assurance Statement

This report has been prepared for the management of Get Living plc for the sole purpose of reporting on the Subject matter being assured following the Criteria. We agree a copy of the report to be submitted to the Company's stakeholders for this purpose. We disclaim any responsibility for reliance on this report by individuals or entities other than the Company, or for any purpose other than its intended use. Any reliance any third party may place on the report is entirely at its own risk.

Limitations of our engagement

There are inherent limitations in performing assurance. An assurance engagement is not designed to detect all instances of non-compliance, fraud or error with the established Criteria, as an assurance engagement is not performed continuously throughout the year and the procedures performed are undertaken on a test basis. The conclusion expressed in this report has been formed on the above basis. Additionally, non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating, and sampling or estimating such data.

A moderate or limited level assurance engagement is restricted primarily to enquiries and analytical procedures and the work is substantially less detailed than undertaken for a high level or reasonable assurance engagement.

Note:

1. There might be certain differences in the data being reported under the Company's annual report and GRESB, since the Company follows specific GRESB methodology while submitting data to them.
2. The waste data for the assets is reported based on calculations rather than actual monitoring as allowed by GRESB. The diversion rates being used are the average rates as provided by relevant councils who are responsible for the waste disposal.

Our assurance team and Independence

The assurance was conducted by Earthood independently. Earthood is the world's leading validation and verification body having more than 20 accreditations and licenses from UNFCCC, AccountAbility, ANAB amongst others. Earthood is accredited for ISO14065 based on ISO/IEC 17029, Conformity assessments, along with many other standards and frameworks.

Earthood team has the relevant professional competencies and experience to conduct assurance and has conducted this assurance in compliance with the relevant regulations and policies governed by Earthood's Code of Ethics and QMS manual. The team is led by certified assurance practitioner and consists of lead verifiers and auditors.

Our conclusion

Based on the scope of our review, our conclusions are outlined below:

Nothing has come to our attention that causes us to believe that

- the Reports are not prepared in accordance with the defined Criteria by the Company in all material respects, for the reporting period 1st January 2024 to 31st December 2024.
- The Company does not adhere to the principles of inclusivity, materiality, responsiveness, and impact as per the AA1000 Accountability Principles (2018).

Comments on AA1000 Accountability Principles

- **Inclusivity**

Get Living engages with various stakeholders, including investors, tenants, local communities, and employees, based on material sustainability topics. Although there is no formal stakeholder engagement policy, regular and tailored engagement mechanisms are in place. Investors are engaged quarterly and annually through SECR reporting and roundtable discussions, while tenants are communicated with via on-site staff, surveys, and multiple digital channels. Local communities are engaged through dedicated leads and communal spaces, and employees participate in annual surveys, appraisals, and an ESG committee, with additional support from a mental health awareness program. These measures are deemed appropriate to address the principle of Inclusivity.

- **Materiality**

Get living conducted a light refresh of materiality in 2023 that helped set the ESG framework and five-year plan, with ongoing annual updates and have a CSRD-aligned Double Materiality Assessment planned for 2025. The formal materiality assessment aligned with GRI standards was conducted in 2019 and is the basis of the current strategy and reporting. A wide range of topics were considered, scored on their significance to Get Living's activities and stakeholder influence, and visualized on a matrix.

- **Responsiveness**

Get Living addresses the responsiveness principle by addressing material sustainability topics and stakeholder concerns through a structured process that links materiality assessments to strategic initiatives. They respond to feedback from tenant and employee surveys by developing action plans to address immediate and long-term issues. The ESG committee serves as the primary forum for progressing the ESG program and addressing stakeholder issues.

- **Impact**

Get Living's ESG framework and five-year plan outline both quantitative and qualitative objectives to measure the impact of their behaviour, performance, and outcomes. By setting clear goals, Get Living aims to effectively manage and improve their ESG impacts and performance. These impacts are formally reported through annual sustainability report, disclosures in the Annual Report, and the annual GRESB submission. Get Living's investors receive ESG performance updates through quarterly and annual reporting.

Earthood UK Limited, London, UK

Date: 25 April 2025