ATTACQ



ESG Data *book*

for the year ended 30 June 2026



Garden Route Mall, George

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Our reporting suite for FY26

Our reporting suite provides us with an opportunity to share our achievements for the year ended 30 June 2026.
This suite is supplemented by various online publications, stakeholder communications and additional information available on
attacq.co.za



ESG Data Book (ESG)



Annual Financial Statements for the Group and Company (AFS)



Notice of Annual General Meeting (AGM)



Integrated Report (IR)

Cover photo: PwC Tower and Izinga Transport Hub, Waterfall City

Navigating this *report*

Our reports are designed for an enhanced digital experience and ease of use.

Interactive navigation

- Home
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- This page reference icon is applied throughout the report to improve usability and shows the integration between relevant elements of this report.
- Additional information is available online
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Introduction

ESG integration into Attacq's strategy

Environmental, social and governance (ESG) considerations are integrated into Attacq's Horizon 2030 strategy and support the group's objective of creating sustainable long-term value for all stakeholders. As a purpose-driven, precinct-focused real estate investment trust (REIT), Attacq seeks to deliver sustainable financial performance while responsibly managing environmental impacts, supporting our people and communities, and maintaining high standards of governance.

ESG priorities are embedded within strategic planning, capital allocation, risk management and operational decision-making. Performance against selected ESG objectives is incorporated into key performance indicators (KPIs) and executive remuneration, reinforcing accountability for sustainability outcomes across the organisation.

The board retains ultimate accountability for ESG oversight and strategic direction, while executive management is responsible for implementation. Oversight of ESG-related matters is delegated to the Transformation, Social and Ethics (TSE) Committee and the Remuneration and Nomination Committee (REMCO).

About this ESG Data Book

This ESG Data Book serves as a supplementary reference to Attacq's Integrated Report for the year ended 30 June 2026 and provides detailed ESG performance information. The report is intended to support transparent and consistent disclosure for investors, clients, employees, regulators and other stakeholders.

The Data Book contains Environmental disclosure metrics, Social disclosure metrics, Governance disclosure metrics, Reporting methodologies and definitions, Framework alignment information, and Independent assurance disclosures.

Attacq reports ESG metrics that are considered material to its business and stakeholders. These disclosures provide a transparent view of Attacq's ESG performance and progress against its strategic objectives.

Reporting frameworks

Attacq aligns its ESG disclosures with recognised local and international frameworks and standards, including the United Nations Global Compact (UNGC) Principles, the United Nations (UN) Sustainable Development Goals (SDGs), the JSE Sustainability and Climate Disclosure Guidance, and partially aligns with the International Sustainability Standards Board (ISSBs) IFRS Sustainability Disclosure Standards (IFRS S1 and IFRS S2). Attacq has prioritised 12 SDGs where it believes it can make the most meaningful contribution through its operations and stakeholder relationships. Also refer to our 2026 integrated report for the year ended 30 June 2026 (FY26 IR). page 13.

Assurance

Attacq obtains limited external assurance over selected environmental disclosures contained in the ESG Data Book for the year ended 30 June 2026.

Scope of assurance

An independent assurance provider conducts the assurance engagement in accordance with the International Standard on Sustainability Assurance (ISSA) 5000. Limited assurance is provided over the following material environmental metrics:

- Scope 1, Scope 2, and Scope 3 greenhouse gas (GHG) emissions
- Total energy used and renewable energy used
- Reduction in GHG emissions due to solar
- Energy intensity
- Total water usage and water intensity
- Reduction in GHG emissions from baseline

Metrics not externally assured

Certain disclosures are not subject to external assurance, including GHG emissions intensity (tCO_2e/m^2), biodiversity-related expenditure, and social and governance metrics. These disclosures are supported through internal data management processes, management oversight, internal assurance activities and, where applicable, independent governance reviews.

The assurance report is available on page 19.

Environmental disclosure *metrics*

To avoid duplication, we indicate where performance information is already included in the Environmental capital section of our FY26 IR.

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
E1 CLIMATE CHANGE					
E1.1 GHG Emissions					
E1.1a	C	Absolute gross GHG emissions expressed as metric tCO_2 equivalent and measured in accordance with the GHG Protocol for: Scope 1, Scope 2, and Scope 3 emissions. Scope 1 and Scope 2 emissions should be disclosed separately for (i) the consolidated accounting group (the parent and its subsidiaries) and (ii) associates, joint ventures, unconsolidated subsidiaries or affiliates not included in (i).	Metric tonnes of carbon dioxide equivalent (tCO_2e)	Detailed emissions data is disclosed on page 57 of the FY26 IR. Brooklyn Mall and Vantage data centre are not included in the GHG calculations.	Limited assurance from an external party is provided this year for carbon emissions. The limited assurance is based on International Standard on Sustainability Assurance (ISSA) 5000, and includes: ■ Scope 1 emissions ■ Scope 2 emissions ■ Scope 3 emissions
E1.1b	L	Scope 3 emissions should include upstream and downstream emissions. The categories of Scope 3 emissions and basis for measurement for information categories of Scope 3 emissions and basis for measurement for information provided by entities in the value chain should be disclosed. Recognising the challenges related to the disclosure of Scope 3 emissions, including data availability, reasons should be provided when Scope 3 emissions or categories of Scope 3 emissions are omitted.	tCO_2e	Detail on Scope 3 emissions is disclosed on page 57 of the FY26 IR and in the Reporting terms on page 21. Attacq reports on GHG Protocol Categories 3, 5, and 13 that are material to Attacq, excluding diesel from client-owned generators.	Limited assurance, by an external party, is provided this year for carbon emissions. The limited assurance is based on ISSA 5000, and includes: ■ Scope 1 emissions ■ Scope 2 emissions ■ Scope 3 emissions
E1.1c	C	GHG emissions intensity for Scope 1, 2 and 3, expressed as metric tonnes of CO_2 equivalent per unit of physical or economic output.	tCO_2e per unit of output	GHG emissions intensity for Scope 1, 2 and 3, expressed as metric tonnes of CO_2 equivalent per m^2 is disclosed on page 57 of the FY26 IR.	Assurance is based on ISSA 5000, and includes assurance on: ■ Scope 1 emissions ■ Scope 2 emissions ■ Scope 3 emissions The intensity (CO_2e/m^2) is not assured.
E1.2 Energy mix					
E1.2	C	Total energy use and share of energy usage by generation type noting use of energy from renewable non-fossil sources, (namely wind, solar (solar thermal and solar photovoltaic (PV)) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas).	Megawatt hour (MWh) or GJ / percentage by type	See page 58 of the FY26 IR for the percentage split between the different sources of energy within the portfolio, based on MWh percentage by type.	Assurance is based on ISSA 5000 and includes: ■ Total energy used ■ Renewable energy used
E1.3 Science-based targets					
E1.3	L	Define and report progress against time-bound short-, medium-, and long-term science-based GHG emissions targets that are in line with the goals of the Paris Agreement and Glasgow Climate Pact.	Description	Attacq has an undisclosed Science-Based Targets initiative (SBTi) target, which aligns with the goals of the Paris Agreement and the Glasgow Climate Pact. Attacq prefers not to measure progress based on absolute targets, as per the SBTi target, but to measure intensity and progress on a like-for-like basis that reflects our operational profile. We have restated the baseline and will measure on a like-for-like basis, and we will continue to restate the baseline when required.	Limited assurance, by an external party, is provided this year for carbon emissions. The limited assurance is based on ISSA 5000, and includes: ■ Scope 1 emissions ■ Scope 2 emissions ■ Scope 3 emissions ■ GHG baseline

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
E1 CLIMATE CHANGE continued					
E1.6 Just transition					
E1.4a	C	Existence and nature of a 'transition plan' that commits to stakeholder engagement with affected workers and communities (see the JSE Climate Disclosure Guidance for further detail).	Description	The impacts of Attacq's decarbonisation activities on employees and communities are not currently considered material. Accordingly, a dedicated transition plan for engagement with affected workers and communities is not considered necessary at this stage.	Not applicable
E1.4b	C	Number of workers in the past year recruited, retrained, retrenched, and/or compensated due to implementation of the decarbonisation plan.	Number	We have not recruited, retained, retrenched, or compensated any employees as a result of implementing a decarbonisation plan.	Not applicable
E1.4c	L	Number of engagements undertaken with affected parties by group and geography.	Number	The impacts of Attacq's decarbonisation activities on employees and communities are not currently considered material. Accordingly, no engagements with affected workers or communities were undertaken during FY26.	Not applicable
E1.4d	L	Nature of climate-related lobbying activities, and those of relevant associations and membership groups, and their alignment with the objectives of the Paris Agreement and Glasgow Climate Pact.	Description	Attacq does not engage in direct climate-related lobbying at a political or legislative level. *Associations and memberships* Attacq actively participates in several industry bodies and forums that contribute to dialogue, collaboration and knowledge-sharing on climate-related matters, including: ■ South African Property Owners Association (SAPOA) ■ Green Building Council South Africa (GBCSA) ■ SA REIT Association (SA REIT) Through these memberships, Attacq contributes to industry discussions on sustainability, resource efficiency, climate resilience and the transition to a lower-carbon economy. We support the objectives of the Paris Agreement and Glasgow Climate Pact and seek to align our climate-related initiatives and industry participation with these commitments.	Not applicable
E1.4e	L	Nature of provision for delivery of the transition plan within executive remuneration.	Description	No specific executive remuneration measures are linked to a formal climate transition plan, as the impacts of Attacq's decarbonisation activities on employees and communities are not currently considered material.	Not applicable
E1.4g	L	Amount of capital and expenditure deployed on direct and indirect climate adaptation and climate mitigation efforts.	ZAR/US$ or other currency	As at 30 June 2026, Attacq had deployed approximately R300.0 million in direct climate adaptation and mitigation initiatives, including R260.0 million in rooftop PV systems and R40.0 million in water resilience initiatives. No material expenditure was deployed on indirect climate adaptation or mitigation initiatives.	Not applicable

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
E2 WATER SECURITY					
E2.1 Water usage					
E2.1a	C	Total water consumption from all areas, and from areas with water stress.	Megalitres	We only measure and disclose water withdrawn, as this is the commonly used water-based metric in the South African real estate sector. See **page 60** of the FY26 IR.	Limited assurance, by an external party, is provided this year for water. The limited assurance is based on ISSA 5000, and includes: ■ Total water usage, and water intensity
E2.1b	L	Total water withdrawal from all areas with water stress, with a breakdown by the following sources if applicable: surface water, groundwater, seawater, produced water, third-party water.	Megalitres	All water withdrawn by Attacq is considered to be sourced from water-stressed areas (including borehole water used for irrigation). Water withdrawal by source is not currently reported separately.	Not applicable
E2.1c	L	Freshwater consumption intensity: total freshwater use per material unit (eg sales revenue, unit of production, m^2 of building, or other).	Megalitres/ per unit	Freshwater consumption intensity is not currently measured. As a proxy, Attacq reports water withdrawal intensity per square metre, which is disclosed on **page 60** of the FY26 IR.	Limited assurance, by an external party, is provided this year for water. The limited assurance is based on ISSA 5000, and includes: ■ Total water usage, and water intensity
E3 BIODIVERSITY AND LAND USE					
E3.1 Biodiversity footprint (ecosystems)					
E3.1a	C	Number and area of sites owned, leased, or managed in or adjacent to areas of high biodiversity value (Key Biodiversity Areas – KBAs), for operations (if applicable) and full supply chain (if material).	Number and hectares (or km^2 if applicable)	Not all our precincts are adjacent to areas of high biodiversity value. We create, as the opportunity presents itself, and for example in Waterfall City, new biodiversity and land use areas as part of our development pipeline. Also see **page 61** of our FY26 IR.	Not applicable
E3.1b	C	Area of land used for the production of basic plant, animal or mineral commodities (e.g. the area of land used for forestry, agriculture or mining activities).	Total surface hectares	This question is not applicable to the Attacq operations.	
E3.1c	C	Level of capital and expenditure deployed towards implementation of measures undertaken to manage positive impacts and avoid, minimise, restore/ rehabilitate and/or offset negative impacts on biodiversity and ecosystems.	ZAR, US$ or other currency	We do not yet disclose this information separately since we on an ongoing basis implement for example stormwater management plans which rely on both capital and operational expenditure.	Not applicable

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
E4 POLLUTION AND WASTE					
E4.1 Solid waste					
E4.1a	C	Total weight of waste generated (non-recycled), with a breakdown by composition of waste, noting percentage directed to disposal (including landfill and incineration), and percentage diverted from disposal (e.g. reuse, recycling, recovery).	Tonnes and percentage	Attacq only "handles" non-hazardous waste generated by our clients, therefore no disclosure required. See **page 61** of the FY26 IR for details on total waste, % to landfill, recycled and composting. The data only applies to assets that are covered by internal waste management service providers.	Not applicable
E4.1b	C	Total weight of hazardous waste generated, noting percentage directed to disposal (including landfill and incineration), and percentage diverted from disposal (e.g. reuse, recycling, recovery).	Tonnes and percentage	Where applicable, our clients dispose of their own hazardous waste.	Not applicable
E4.1c	C	Waste intensity: total waste per material unit (e.g. sales revenue, unit of production, or other).	Tonnes / ZAR or US$ etc / unit	Waste intensity is discussed in more detail on **page 61** of the FY26 IR.	Not applicable
E4.2 Single-use plastic					
E4.2	L	Report wherever material along the value chain: estimated metric tonnes of single-use plastic consumed and share (%) of single-use plastic weight of total plastic weight. packaging. Recycling is important, but reusable packaging will reduce the need for single-use products. Plastic waste has significant environmental impacts that range from the loss of marine life to the build-up of potentially toxic material in the food chain.	Tonnes or percentage	The use of single-use plastics in the Attacq value chain is not material. Where single-use plastics are used, our clients report on it. We therefore do not measure or disclose client single-use plastics.	Not applicable
E4.3 Atmospheric pollution					
E4.3a	C	Report wherever material along the value chain: nitrogen oxides (NOx), sulphur oxides (SOx), volatile organic compounds (VOC), persistent organic pollutants (POP), particulate matter, and other significant air emissions identified in relevant regulations.	Kilograms or multiples per emission type	This does not apply to Attacq, as there is no legislation requiring the measurement of air quality, and we do not intend to report on it.	Not applicable
E4.3b	L	Wherever possible estimate the proportion of specified emissions that occur in or adjacent to urban/densely populated areas.	Percentage	This disclosure is not currently applicable to Attacq. As such, the proportion of emissions occurring in or adjacent to its precincts is not currently measured and is therefore not reported.	Not applicable

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
E4 POLLUTION AND WASTE continued					
E4.4 Water pollution					
E4.4	L	Total water discharge to all areas in megalitres, and list of priority substances of concern for which discharges are treated, including how these substances were defined, approach to setting discharge limits, and number of incidents of non-compliance with discharge limits.	Megalitres, description and number of incidents	There is no water pollution resulting from Attacq's activities, and water pollution is therefore not considered material within the Attacq value chain. We are also not aware of any instances of client-related water pollution. Accordingly, Attacq does not measure or disclose water pollution within its real estate portfolio.	Not applicable
E5 SUPPLY CHAIN AND MATERIALS					
E5.1 Supply chain (environmental)					
E5.1	L	Report wherever material across the supply chain: mechanisms (eg supplier screening, and audits) to identify and address significant actual and potential negative environmental impacts, nature of these impacts, and measures to address these.	Description	We do not consider material across our supply chain to bear significant environmental risk. We therefore do not undertake formal environmental screening or audits on our supply chain. All supply chain related impact is managed through compliance with applicable legislation in NEMA and adherence to relevant building codes, standard and contractual requirements for contractors and service providers.	Not applicable
E5.2 Materials of concern					
E5.2a	C	Process to identify and manage emerging materials and chemicals of concern in products (materials of concern could include conflict minerals or recognised high impact raw materials such as palm oil).	Description	Attacq does not have a process to identify or manage emerging materials and chemicals of concern in building materials, as this is not considered applicable to its operations.	Not applicable
E5.2b	L	Percentage of materials identified in point 1 above that are covered by a sustainability certification standard or formalised sustainability management programme.	Percentage materials	Attacq does not have a process to identify or manage emerging materials and chemicals of concern in building materials, as this is not considered applicable to its operations.	Not applicable

Social disclosure *metrics*

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
S1 LABOUR STANDARDS					
S1.1 Diversity and inclusion					
S1.1a	C	Percentage of employees per employee category by race, gender, age group (under 30, 30-50, over 50), and where relevant other diversity indicators.	Percentage workforce by category	Below is a breakdown of race, and other diversity indicators: ■ White: 49 employees, 29,0% of total employees ■ African: 91 employees, 53.8% of total employees ■ Coloured: 16 employees, 9.5% of total employees ■ Indian: 13 employees, 7.7% of total employees ■ Persons with disabilities: 7 employees, 4.1% of total employees ■ Temporary employees: 5.3%; Permanent employees: 94,7% ■ Employees under the age of 30: 18 (10.6%) ■ Employees aged 30 to 50: 128 (75.8%) ■ Employees aged 51 and above: 23 (13.6%)	Not applicable
S1.1b	C	Number of allegations and confirmed incidents of discrimination and/or human rights incidents relating to workers incidents during the reporting period, noting the investigation status of reported and actual incidents, actions taken, and total amount of monetary losses due to legal proceedings associated with labour law violation, employment discrimination, and/or human rights violations.	Number and description	There were no formal Whistleblowing reports received with allegations or incidents that related to discrimination or human rights violations.	Not applicable
S1.2 Pay equality					
S1.2a	C	Ratio between the CEO's total annual remuneration and the median, lower quartile, and upper quartile of the total annual remuneration of all the organisation's employees (excluding the CEO).	Ratio	See **page 99** of the FY26 remuneration report for ratio disclosures aligned to Section 30B of the Companies Amendment Act, No.16 of 2024.	Not applicable
S1.2b	L	The ratio of the average annual remuneration of the top 10% of the organisation's top earners, and the average annual remuneration for the bottom 10% of the lowest earners in the organisation.	Ratio	See **page 99** of the FY26 remuneration report for ratio disclosures aligned to Section 30B of the Companies Amendment Act, No.16 of 2024.	Not applicable
S1.2c	C	The total annual remuneration of both the highest paid employee and the lowest paid employee; the average remuneration; and the median remuneration of all employees.	ZAR, US$ or other currency	See **page 99** of the FY26 remuneration report.	Not applicable
S1.2d	C	Ratio of the total annual remuneration of women to men, and by race group, for each employee category, by 'significant locations of operation' (as defined by the organisation).	Ratio	This ratio is monitored by the REMCO, a sub-committee of the board. We do not disclose this ratio separately.	Not applicable

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
S1 LABOUR STANDARDS continued					
S1.3 Wage level and living wage					
S1.3a	C	When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the standard entry level wage by race and gender compared to the applicable legislated minimum wage for the sector.	Ratio	None of our employees are compensated based on wages subject to the minimum wage rules. The question is therefore not applicable to Attacq. The minimum dignified wage for Attacq employees has been set at R180 000 per annum, equivalent to R86.50 per hour, compared to the legislated minimum wage of R30.23. This ensures that the lower-earning employees will receive at least R180 000 annually. This standard was introduced during FY25. The remuneration adjustment has been phased in over two years, with the first round of increases implemented in October 2024, followed by the second in October 2025. For certain roles, this has resulted in Guaranteed total package (GTP) increases of up to 30.0%.	Not applicable
S1.3b	C	Ratio of lowest wage to living wage for employees and non-employee workers for each significant location of operation.	Ratio	See response under S1.3a.	Not applicable
S1.3c	L	Percentage of employees and non-employee workers whose wages fall below a specific living wage methodology or benchmark.	Percentage workforce	See response under S1.3a.	Not applicable
S1.4 Freedom of association and collective bargaining					
S1.4a	C	Describe how the organisation manages freedom of association and collective bargaining, noting any policy or policies considered likely to affect workers' decisions to form or join a trade union, to bargain collectively or to engage in trade union activities.	Description	Attacq promotes the right of all employees to freedom of association and fair labour practice, as outlined in our Human Capital policies. Although Attacq is not a unionised organisation, we support employees' right to join a trade union and to participate in its activities, should they wish to do so. The Labour Relations Act is displayed in public areas across all Attacq regional offices, outlining employees' rights to join relevant bargaining councils. Furthermore, the right to union membership and participation forms part of our annual assertion and declaration process, serving as a reminder and confirmation that employees are aware of their rights regarding collective bargaining.	Not applicable
S1.4b	C	Percentage of total employees covered under collective bargaining agreements.	Percentage workforce	All employees have the right to freedom of association, to belong to a trade union, and to engage in collective bargaining. None of our employees are currently covered under any collective bargaining agreements.	Not applicable

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
S1 LABOUR STANDARDS continued					
S1.4 Freedom of association and collective bargaining continued					
S1.4c	C	Disclose the extent of major work stoppages (including both strikes and lockouts) due to disputes between the undertaking and its workforce, including the number of major work stoppages, and for each: number of workers involved; length in days of stoppage, reasons, and steps taken to resolve each dispute.	Number and description	There were no work stoppages as described during FY26.	Not applicable
S1.4d	L	An explanation of the due diligence assessment performed on suppliers for which the right to freedom of association and collective bargaining is at risk including measures taken by the organisation to address these risks.	Description	Attacq procures under the guidance of its Group Procurement Policy, which embeds principles of legal and ethical compliance. The policy provides mechanisms to hold suppliers accountable for practices that fall short of ethical or legal requirements, including those that negatively impact employees' rights, such as freedom of association and collective bargaining.	Not applicable

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
S1 LABOUR STANDARDS continued					
S1.5 Characteristics of employees and workers in workforce					
S1.5a	C	Describe key characteristics of employees in own workforce, including: total number of all employees by country; permanent employees; temporary employees; non-guaranteed hours employees; full-time employees; and part-time employees – with breakdown by race and gender for each.	Employee ratios	See page 64 of the FY26 IR for the total number of employees, race, gender and tenure.	Not applicable
S1.5b	C	Describe key characteristics of non-employee workers in the organisation's own workforce, including: total number of non-employee workers, noting the most common type of workers and their relationship with the organisation.		Attacq employs two non-employee workers. One serves as a Risk, Assurance and Compliance Officer, while the other serves as an IT Service Manager, providing interim support following the resignation of the incumbent. Together, they represent 1.2% of Attacq's total employee base.	Not applicable
S2 HUMAN RIGHTS AND COMMUNITY DEVELOPMENT					
S2.1 Community human rights					
S2.1a	C	Total number and percentage of operations that have been subject to a human rights due diligence process or impact assessments, by country.	Number and percentage of operations and description	Human rights are addressed in Attacq's Code of Ethics and Conduct for Staff. All employees receive training on this policy and are required to attest to their understanding of this policy on an annual basis. The company's operations are not currently subject to a human rights due diligence process or impact assessment.	Not applicable
S2.1b	C	Nature of processes for engaging with affected communities and their representatives, and channels for affected community members to raise concerns.	Description	Attacq engages with communities through a formal process involving Community Liaison Officers and Ward Councillors to actively manage expectations. See page 38 of the FY26 IR for a discussion on Risk #5: Stakeholder activism: Local communities.	Not applicable
S2.1c	C	Number and type of grievances reported with associated impacts related to a salient human rights issue in the reporting period, and an explanation of the % of these that are remedied in agreement with those who expressed the grievance.	Number and description	The whistle-blowing hotline provides a mechanism for community members to report grievances. No grievances relating to human rights were reported during the year. Refer to page 84 of the FY26 IR.	Not applicable
S2.1d	L	Number and percentage of relevant sites (typically those involved in extracting, harvesting, or developing natural resources or energy) that implement a human rights and security approach consistent with the Voluntary Principles on Security and Human Rights.	Number and percentage operations	This question is not relevant in the Attacq operational context as our vacant land is not used for extracting or developing natural resources or energy.	Not applicable
S2.1e	L	Number and percentage of sites at which the ownership, use of or access to land is contested, and an explanation of actions taken to address related social risks.	Number and percentage operations	This question is not relevant to Attacq as none of our properties have contested ownership, use of or access to land.	Not applicable

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
S2 HUMAN RIGHTS AND COMMUNITY DEVELOPMENT continued					
S2.2 Skills for the future					
S2.2	C	Describe the employee and external skills development programmes aimed at developing skills that increase the recipient's future mobility, career development, and/or income earning potential.	Description	For key training and development initiative implemented during FY26, refer to **page 73** of the FY26 IR.	Not applicable
S2.3 Employment and wealth creation					
S2.3a	C	Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity, and region.	Number and rate	Our employee base remained stable year-on-year, with 169 employees (FY26: 168). See **page 68** of the FY26 IR. Attacq employed 13 new employees during FY26: ■ Age group: nine under 30, 3 between 30-50 and one employee over 50 ■ Gender: four male, nine female ■ Race: 13 ACI ■ Region: 12 in Gauteng and one in Western Cape	Not applicable
S2.3b	C	Total number and rate of employee turnover (for permanent employees) during the reporting period, by age group, gender, other indicators of diversity, and region.	Number and rate	See **page 65** of the FY26 IR for the total employee turnover (permanent employees only). We do not include a breakdown by age group, gender and race.	Not applicable
S2.4 Economic contribution					
S2.4a	C	Direct economic value generated and distributed (EVG&D) on an accrual basis, covering the basic components for the organisation's global operations, ideally split out by: (i) Revenue (ii) Operating costs (iii) Employee wages and benefits (iv) Payments to providers of capital (v) Payments to government (taxes, royalties, levies, etc.) (vi) Community investment (including charitable giving, impact investment and other social investment).	ZAR, US$ or other currency	We do not disclose the economic value generated and distributed by Attacq.	Not applicable
S2.4b	C	Description of significant identified indirect economic impacts of the organisation, including for example: number of jobs supported in supply or distribution chain; number of suppliers/enterprises supported from defined vulnerable groups; nature of economic development in areas of high poverty; availability of products and services for those on low incomes or previously disadvantaged; enhanced skills and knowledge in a professional community or geographic location.	Description - with number and spend where relevant	See **pages 70 to 74** of our FY26 IR where some of Attacq's social impact initiatives are discussed. We do not disclose the detail required by this question.	Not applicable

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
S2 HUMAN RIGHTS AND COMMUNITY DEVELOPMENT continued					
S2.4 Economic contribution continued					
S2.4c	C	Percentage of the procurement budget used for significant locations of operation that is spent on local suppliers, noting the organisation's definitions of 'local' and for 'significant locations of operation'.	Percentage of spend	We do not disclose this information.	Not applicable
S2.4d	L	Description (quantitative and qualitative) of the extent of significant infrastructure investment and services supported.	ZAR, US$ or other currency Description	We invest in infrastructure development which will enhance the value of our assets. We do not currently disclose the detail required by this question.	Not applicable
S2.4e	L	Total monetary value of financial assistance received by the organisation from any government during the reporting period.	ZAR, US$ or other currency	We do not obtain any financial assistance from the South African government.	Not applicable
S3 HEALTH AND SAFETY					
S3.1 Workplace health and safety					
S3.1a	C	Number and rate of fatalities as a result of a work-related injury or ill-health during the reporting period across the organisation; the disclosure should include both employees and workers who are not employees, but whose work and/or workplace is controlled by the organisation.	Number and rate	Attacq recorded no work-related employee fatalities during FY26. Information relating to non-employees, such as on-site contractors, is not currently collected.	Not applicable
S3.1b	C	Number of recordable work-related injuries, and number of work-related illnesses or health conditions arising from exposure to work-related hazards during the reporting period; the disclosure should include both employees and workers who are not employees, but whose work and/or workplace is controlled by the organisation.	Number	Five occupational injuries were recorded during the year, one of which resulted from exposure to work-related hazards.	Not applicable
S3.1c	L	An explanation of how the organisation facilitates workers' access to non-occupational medical and healthcare services and the scope of access provided for employees and workers, and a description of any voluntary health promotion services and programmes offered to workers to address major non-work-related health risks, including the specific health risks addressed.	Description	Attacq provides health care support for all employees through its service provider, Headspace.	Not applicable
S3.2 Community engagement					
S3.2	C	Nature of processes for engaging with affected communities and their representatives about actual and potential material impacts on them, and channels for affected community members to raise concerns, and description of action taken to prevent, mitigate or remediate material negative impacts on affected communities.	Description	Attacq, through a formal process, engages with communities through Community Liaison Officers and Ward Councillors to actively manage expectations. We also support community-based entrepreneurial and enterprise development programmes, including previously disadvantaged suppliers through preferential procurement policies and B-BBEE scorecard tracking.	Not applicable

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
S4 CUSTOMER RESPONSIBILITY					
S4.1 High risk products and services					
S4.1a	C	Description of products and services that present specific risks to individuals, communities, or the environment; an outline of the nature of these risks, and the measures taken to mitigate these.	Description	We do not categorise our assets as required in the question. We conduct a number of checks in this regard, e.g. independently conducted health and safety audits, carbon footprint assessments (which include data on waste).	Not applicable
S4.1b	C	Number and nature of any product recalls.	Number and description	Not applicable to the Attacq operations.	Not applicable
S4.2 Product innovation					
S4.2a	C	Total research and development spend.	ZAR, US$ or other currency	We do not disclose this information separately.	Not applicable
S4.2b	L	Total costs related to research and development aimed at enhancing social or environmental attributes of products and services.	ZAR, US$ or other currency	We do not disclose this information separately.	Not applicable
S4.2c	L	Percentage of revenue from products and services designed to deliver specific social or environmental benefits or to address specific sustainability challenges; if the company applies a taxonomy or benchmark to label their activities as sustainable, they should report on the benchmark used and how they meet the criteria of the benchmark.	Percentage of revenue, adapted from GRI	We do not disclose this information separately. A certain percentage of our assets within our operational control that are green-certified. This indicates that those assets contain certain operational social (e.g. through walkability, indoor air quality, or green procurement) or environmental (e.g. reduced energy and water consumption) benefits that are measured independently by various green rating agencies (EDGE, GCBSA, LEED) as part of their certification process.	Not applicable
S4.3 Consumer data and privacy					
S4.3a	C	A description of the mechanisms and steps taken to ensure privacy of consumer data.	Description	Attacq complies with the requirements of the Protection of Personal Information Act. An overview of our approach to information and communication technology governance is provided on **page 85** of our FY26 IR.	Not applicable
S4.3b	C	Total number of substantiated complaints received concerning breaches of customer privacy (categorised by complaints received from outside parties and substantiated by the organisation, and complaints from regulatory bodies), and total number of identified leaks, thefts, or losses of customer data.	Number and description	No complaints have been received concerning breaches of customer privacy and there have been no known leaks, thefts or losses of customer data.	Not applicable

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
S5 SUPPLY CHAIN					
S5.1 Supply Chain (Social)					
S5.1a	C	Description of the operations and suppliers considered to have a significant risk of child labour, forced or compulsory labour, or other significant actual and potential negative social impacts, given the type of operation, commodities, or geographic region, and the nature of the measures taken by the organisation intended to contribute to eliminating these risks.	Description	Attacq has a group procurement policy in place, although it is not publicly available. We do not currently monitor our suppliers for child labour, forced or compulsory labour. However, we do not condone such practices and, should we become aware of any supplier engaging in them, we will immediately cease procurement from that supplier.	Not applicable
S5.1b	C	The number and percentage of identified child labour, or forced and compulsory labour incidents in its operations or value chain; and percentage of these where the reporting entity has played a role in securing remedy for those affected.	Number and percentage	See response under S5.1a.	Not applicable
S5.1c	C	Report wherever material across the supply chain: mechanisms (eg supplier screening, and audits) to identify and address significant actual and potential negative social impacts, nature of these impacts, and measures to address these.	Description	Attacq procures under the guidance of the Attacq Group Procurement Policy. Among other things, the policy follows the principles of ethical compliance, which protects against the intentional disregard of any relevant legislation by the service provider or Attacq employees. The Attacq Group Procurement policy provides for mechanisms through which penalties can be imposed on service providers for unethical practices as described and which may include removal from Attacq's vendor list, refusal to register new applications for new companies formed by a director/s of a prior removed vendor, termination or partial termination of existing contracts, and also the issuing of financial and or other penalties, or a combination of these items.	Not applicable
S5.1d	L	Percentage of products certified by external agencies, % of traceable origin.	Percentage	We do not measure this metric as our primary product comprises real estate.	Not applicable

Governance disclosure *metrics*

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
G1 BOARD COMPOSITION					
G1.1 Board diversity					
G1.1	C	Composition of the board and its committees by race, gender, age group (under 30, 30–50, over 50) and, where relevant, any under-represented social groups.	Number and percentage	Please refer to **pages 82 and 83** of our FY26 IR for more information on the composition of the board and its committees by race, gender and age.	Not applicable
G1.2 Board competence					
G1.2	C	Description of the specific skills, competencies, and experience on the Board to address the organisation's significant sustainability-related impacts, risks, and opportunities.	Description	Please refer to **pages 82 and 83** of our FY26 IR for more information on the skills, competencies and experience of the board.	Not applicable
G1.3 Board independence					
G1.3	C	Composition of the board regarding: executive or non-executive; independence; tenure on the governance body; and number and nature of each individual's other significant positions and commitments.	Number and percentage	Please refer to **pages 82 and 83** of our FY26 IR for more information on composition of the board regarding executive or non-executive, independence, tenure and external directorship or other commitments (if applicable).	Not applicable
G2 REMUNERATION					
G2.1 Remuneration practices					
G2.1	C	How the remuneration policies for board members and senior executives relate to their objectives and performance in relation to delivery of the organisation's strategy and management of its impacts on people, the environment and the economy, noting the split between fixed pay and variable pay, and with variable pay split into short- and long-term incentives.	Description	Executive directors receive a fixed guaranteed total package and, in addition, are eligible for short-term and long-term incentives linked to specific strategic KPIs. Refer to our Remuneration Report, Part 2, on **pages 94 to 98** of our FY26 IR. Non-executive directors receive only a directors' fee, which includes a fixed allowance for travel and related expenses. Refer our Remuneration Report, Part 4, on **pages 103** of our FY26 IR for more information.	Not applicable

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
G3 ETHICAL BEHAVIOUR					
G3.1 Anti-corruption					
G3.1a	C	Total percentage of governance body members, employees and business partners who have received training or awareness-raising on the organisation's anti-corruption policies and procedures, broken down by employee category and region.	Percentage of board members	All board members and employees received training and/or awareness-raising on the organisation's anti-corruption policies and procedures. See **page 80** of the FY26 IR. Our business partners did not receive similar training.	For employees only, training statistics are submitted to the Department of Employment and Labour.
G3.1b	C	Total number and nature of incidents of corruption confirmed during the current year, related to this year and previous years, with a description of the activities.	Number and description	One internal case of corruption/fraud was identified and has been dealt with appropriately.	Not applicable
G3.1c	C	A description of: i) the internal and external grievance mechanisms (including whistle-blowing facilities) for reporting concerns about unethical or unlawful whistle-blowing facilities) for reporting concerns about unethical or unlawful behaviour and lack of organisational integrity; ii) mechanisms for seeking advice about ethical and lawful behaviour and organisational integrity; and iii) the extent to which these various mechanisms have been used, and the outcomes of processes using these mechanisms.	Number and description	See **page 84** of the FY26 IR, for more information on whistle-blowing.	Not applicable
G3.1d	L	Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, to combat corruption.	Description	See **page 80** of our FY26 IR. All employees are required to complete annual policy attestations and undergo mandatory training on anti-bribery, corruption, and cyber security. Our initiatives do not include our stakeholders.	Not applicable
G3.2 Lobbying and political contributions					
G3.2a	C	Total monetary value of financial and in-kind political contributions made directly and indirectly by the organisation, by country and recipient/beneficiary.	ZAR, $US or other currency	Zero	Not applicable
G3.2b	C	Identify the significant issues that are the focus of the company's participation in public policy development and lobbying, including within any business association that the company is a member of; describe the company's strategy relevant to these areas of focus, identifying any differences between its lobbying positions and its purpose, policies, goals and other public positions.	Description	No political contributions have been made. We are a member of the following industry associations: SAPOA, GBCSA and SA REIT. None of these business associations are classified as lobbying organisations.	Not applicable

JSE Standardised Sustainability Disclosures	Core / Leadership	Metric	Unit	Attacq response	Assurance
G4 COMPLIANCE AND RISK MANAGEMENT					
G4.1 Incidents					
G4.1	C	Number and nature of significant environmental, social and/or governance related incidents during the reporting period, including incidents of legal non-compliance (whether under investigation, pending finalisation, or finalised) and directives, compliance notices, warnings or investigations, and any public controversies.	Number and description	No incidents in this regard have occurred during the year.	Not applicable
G4.2 Fines and monetary loss					
G4.2	C	Total number and monetary value of fines, settlements, penalties, and other monetary loss suffered in relation to ESG incidents or breaches, including individual and total cost of the fines, settlements and penalties paid in relation to ESG incidents or breaches; and description of plans to address any incidents or breaches.	Number / ZAR, US$, or other currency and description	No fines, settlements, penalties or other monetary losses in this regard have been incurred by or levied against the company during the FY26 year.	Not applicable
G5 TAX TRANSPARENCY					
G5.1 Tax paid and estimated tax gap					
G5.1a	C	A description of the organisation's approach to tax, including: i) whether the organisation has a tax strategy and, if so, a link to this strategy if publicly available; ii) the governance body or executive-level position within the organisation that formally reviews and approves the tax strategy, and the frequency of this review; iii) how its approach to tax is linked to the business and sustainability strategies of the organisation.	Description	Attacq does not have a formalised taxation policy or strategy. The Audit and Risk Committee (ARC) exercises an oversight function of tax governance. ARC received regular updates from management on both the tax compliance and tax matters of the group during FY26.	Not applicable
G5.1b	C	For each tax jurisdiction: the total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes and other taxes that constitute costs to the company, by category of taxes.	ZAR, US$ or other currency	We pay or withhold: 1) Pay-As-You-Earn (PAYE) 2) Unemployment Insurance Fund contributions 3) Skills Development Levy 4) Value Added Tax (VAT) 5) Corporate income tax	Not applicable
G5.1c	L	Extent of exposure to countries and jurisdictions recognised for their corporate tax rate, tax transparency and tax haven status; estimated tax gap.		The South African corporate tax rate is 27%. However, as Attacq Limited holds REIT status for tax purposes, dividends declared qualify as distributions in terms of section 25BB of the Income Tax Act, No. 58 of 1962. Where assessed losses are not available and qualifying distributions are not made, Attacq becomes liable for corporate income tax. For FY26, the effective tax rate was 2.0%.	Not applicable

Independent practitioner's limited assurance report on selected key performance *indicators*

To the management of Attacq Limited

Limited Assurance conclusion

We have conducted a *Limited Assurance* engagement on selected disclosures, as described in the table below, and as presented in the Integrated Report 2026 ("the Report") of Attacq Limited ("Attacq") for the year ended 30 June 2026 ("the Sustainability Information").

Limited Assurance was provided on the selected disclosures and prepared in accordance with Attacq's Internally defined criteria included in the ESG Data Book on **page 21 to 22** ("the Reporting Criteria").

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected Sustainability Information in the Report is not prepared, in all material respects, in accordance with the Reporting Criteria.

Selected disclosures covered by this *Limited Assurance* engagement (marked with a 'LA' on the relevant pages of the Report)

Selected Key Performance Indicator	Unit of Measure	Boundary
Total Scope 1 Emissions	Tonnes CO_2e (tCO_2e)	South Africa
Total Scope 2 Emissions	Tonnes CO_2e (tCO_2e)	South Africa
Total Scope 3 Emissions	Tonnes CO_2e (tCO_2e)	South Africa
Total Energy Used	Kilowatt Hours (KWh)	South Africa
Renewable Energy Used	Kilowatt Hours (KWh)	South Africa
Reduction in GHG Emissions due to Solar	Tonnes CO_2e (tCO_2e)	South Africa
Energy Intensity	Kilowatt-hours per square meter per year ($KWh/m^2/pa$)	South Africa
Total Water Use	Kilolitres	South Africa
Water Intensity	Kilolitres per square meter per year ($kl/m^2/pa$)	South Africa
Reduction in GHG emissions from baseline	Percentage (%)	South Africa

Basis for *Limited Assurance* conclusion

We conducted our *Limited Assurance* engagement in accordance with the International Standard on Sustainability Assurance (ISSA) 5000, General Requirements for Sustainability Assurance Engagements, issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures 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.

Our responsibilities under this standard are further described in the Practitioner's Responsibilities section of this report.

We are independent of Attacq in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) issued by the International Ethics Standards Board for Accountants, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code.

Our firm applies the International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, which requires the firm to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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

Other information

Management of Attacq is responsible for the other information. The other information comprises the information included in Attacq's Integrated Report, other than the selected Sustainability Information subject to this assurance engagement.

Our *Limited Assurance* conclusion on the Sustainability Information does not cover the other information and we do not express any form of assurance conclusion thereon.

However, our responsibility is to read the other information for consistency with our work performed and our knowledge obtained during the assurance engagement. We have nothing to report in this regard.

Responsibilities for the sustainability information

Management of Attacq is responsible for:

- The preparation of the selected Sustainability Information in accordance with the Reporting Criteria
- Designing, implementing and maintaining such internal control that management determines is necessary to enable the preparation of the Sustainability Information, in accordance with the Reporting Criteria, that is free from material misstatement, whether due to fraud or error

Practitioner's responsibilities

Our objectives are to plan and perform the assurance engagement to obtain *Limited Assurance* about whether the Sustainability Information is free from material misstatement, whether due to fraud or error, and to issue a *Limited Assurance* report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken based on the Sustainability Information.

As part of a Limited Assurance engagement in accordance with ISSA 5000, we exercise professional judgment and maintain professional scepticism throughout the engagement. We also:

- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatements, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the entity's internal control.
- Design and perform procedures responsive to assessed risks of material misstatement at the disclosures level in the Sustainability Information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of the work performed for a *Limited Assurance* conclusion

Our *Limited Assurance* engagement involves performing procedures to obtain evidence about the Sustainability Information. The nature, timing and extent of procedures selected depend on our professional judgment, including the assessed risks of material misstatement at the disclosures level, whether due to fraud or error.

In conducting our Limited Assurance engagement, we:

- Interviewed management to obtain an understanding of the reporting approach and key role players, risk assessment processes, internal control environment, and information systems relevant to the sustainability reporting process (generation, collation, aggregation and monitoring of selected sustainability information;
- Inspected documentation to corroborate the statements of management in our interviews;
- Undertook site visits and conducted interviews with relevant key personnel and KPI data owners to understand the data collection and report preparation processes;
- Performed analytical procedures and inspected supporting documentation on a sample basis to evaluate the data generation and reporting processes against the Reporting Criteria; and
- Evaluated whether the selected sustainability information presented in the Report are consistent with our overall knowledge and experience of sustainability management and performance at Attacq.

Inherent limitations

The Greenhouse Gas (GHG) emission disclosures are subject to inherent uncertainty due to the complex nature of third-party emission factors used in its calculation and values needed to combine emissions of different gases. The assurance work did not include an examination of the derivation of these factors and other third-party information.

Other matters

The maintenance and integrity of Attacq's website disclosures is the responsibility of Attacq's management. Our procedures did not involve consideration of these matters and, accordingly, we accept no responsibility for any changes to either the information in the Report or our independent assurance report that may have occurred since the initial date of its presentation on Attacq's website.



Petrus Gildenhuys
Director: Corporate Sustainability

15 October 2026

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Reporting *terms*

Abbreviation	Definition
AFS	Audited group annual financial statements for the year ended 30 June 2026
AGM	Annual general meeting
ARC	Audit and Risk Committee
Attacq, the company or the group	Attacq Limited and its subsidiaries
B-BBEE	Broad-based Black Economic Empowerment
CEO	Chief executive officer
EDGE	Excellence in Design for Greater Efficiencies is a green building certification system developed by IFC
ESG	Environmental, social and governance
EVG&D	Economic value generated and distributed
FY25	Financial year ending 30 June 2025
FY26	Financial year ending 30 June 2026
FY30	Financial year ending 30 June 2030
GBCSA	Green Building Council of South Africa
GHG	Greenhouse gas
GHG baseline	Measures the percentage reduction in Attacq's carbon footprint relative to its baseline year. Emissions are normalised using **GLA** to account for changes in the property portfolio. Both baseline and current emissions are calculated in tCO_2e/m^2 by dividing total **GHG** emissions by **GLA** for each period. The percentage reduction is then calculated by comparing the current figure to the baseline.
GHG emissions saved from solar	Avoided **GHG** emissions from solar energy generation, calculated by multiplying solar energy produced (**MWh**) by the relevant grid emission factor.
GLA	Gross lettable area
Green building certified properties	The number of properties holding valid green building certifications during the current reporting period. These certifications confirm that a building meets defined environmental standards and delivers sustainability benefits. Certificates are uploaded to **SUH** for recordkeeping, and an annual review is conducted to identify and address any expirations.
Green Star	Green rating system by the GBCSA
GTP	Guaranteed total package

Abbreviation	Definition
IESBA Code	International Code of Ethics for Professional Accountants
IFRS	International Financial Reporting Standards as issued by the International Accounting Standards Board
IAASB	International Auditing and Assurance Standards Board
IFC	International Finance Corporation, a member of the World Bank Group
IFRS® Sustainability Disclosure Standards	International Financial Reporting Standards as issued by the International Sustainability Standards Board
IR	Integrated Report
IRBA	Independent Regulatory Board for Auditors
I-REC	International Renewable Energy Certificate: An internationally recognised certificate verifying the generation of one MWh of renewable electricity
ISSA	International Standard on Sustainability Assurance
ISSB	International Sustainability Standards Board
JSE	Johannesburg Stock Exchange Limited
KBA	Key Biodiversity Areas
km^2	square kilometres
KPI	Key Performance Indicator
LA	Limited assurance
LEED	Leadership in Energy and Environmental Design
MWh	Megawatt hour
MWp	Megawatt peak
NEMA	National Environmental Management Act, 1998 (Act No. 107 of 1998)
NOx	Nitrogen oxides
OHS	Occupational Health and Safety
PAYE	Pay-As-You-Earn
POP	Persistent organic pollutants
PV	Photovoltaic
REC	Renewable Energy Certificate: A certificate verifying that one MWh of electricity has been generated from a renewable energy source.

Abbreviation	Definition
REIT	Real Estate Investment Trust
REMCO	Remuneration and nomination committee
Renewable energy used	Renewable energy usage is measured as the total annual energy generated from on-site renewable sources, such as solar PV systems. These figures are recorded automatically from meters installed at each Attacq site and uploaded directly to the **SUH** platform. All related billing or system-generated data is retained for verification and audit purposes. This metric reflects only energy generated and consumed on-site, and does not include any renewable energy certificates or externally purchased power (e.g. **PPA**).
SA	South Africa
SAPOA	South African Property Owners Association
SBTi	Science-Based Targets initiative
Scope 1 emissions	Direct emissions from sources owned or controlled by Attacq, including stationary combustion (e.g., generators), mobile combustion (e.g., company vehicles), and fugitive emissions (e.g., refrigerants).
Scope 2 emissions	Location-Based Method: Quantifies indirect greenhouse gas emissions based on the physical reality of the electricity grid in the areas where our assets are located. Using the location-based approach, Scope 2 emissions relating to Attacq's proportion of the common areas and Attacq office spaces amounted to 12 630 tCO_2e. Market-Based Method: Quantifies indirect greenhouse gas emissions based on the emissions emitted by the generators from which we contractually purchase electricity or environmental attributes. Using the market-based approach, Attacq applied the retained environmental attributes from our wholly-owned, on-site solar generation to our grid consumption, resulting in Scope 2 emissions of 0 tCO_2e. There have been no sales of Renewable Energy Certificates (RECs) in the current reporting period, nor are there any Power Purchase Agreements (PPAs) transferring these attributes to third parties or tenants.
Scope 3 emissions	Other indirect emissions from activities related to Attacq spaces, but occurring at external sources, and client operations. Covers GHG Protocol Categories 3, 5, and 13 that's material to Attacq, excluding diesel from client-owned generators.
SDG	Sustainable development goal

Abbreviation	Definition
SOx	Sulphur oxides
tCO_2e	tonnes carbon dioxide equivalent
the board	The board of directors of Attacq
Total energy consumption	Sum of all energy inputs, including electricity, fossil fuels (e.g., diesel, petrol), and renewable energy. Includes both client and common area usage. Separated by renewable and non-renewable sources.
Total water consumption	Total water withdrawn based on municipal invoices, covering both client and common areas. Data collected via automated meters and uploaded to **SUH**. Invoices stored for verification.
TSE	Transformation, Social and Ethics Committee
UN	United Nations
UNGC	United Nations Global Compact
UN SDG	United Nations Sustainable Development Goals
US$	United States Dollar
VAT	Value-Added Tax
VOC	Volatile organic compounds
Water intensity	Water intensity is calculated by dividing total water consumption by the **GLA** in square meters. This metric reflects water usage efficiency relative to the size of the leasable building area.
Waterfall City landowner	The owner of the leasehold land, being the Waterfall Islamic Institute
WEMF	Waterfall Environmental Management Forum
year under review	Financial year ended 30 June 2025
ZAR	South African Rand
ZARECS	South African Renewable Energy Certificate: A South African renewable energy certificate verifying that one MWh of electricity has been generated from a renewable energy source in South Africa

ATTACQ

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