

SFDR WEBSITE DISCLOSURE

IPUT Property Fund, a sub-fund of IPUT PLC

Article 10 SFDR Website Disclosure

This statement aims to meet the sustainability-related disclosure requirements of the Regulatory Technical Standards (**RTS**) under Article 10(1) of the Sustainable Finance Disclosure Regulation “SFDR” 2019/2088, Articles 23 to 36 of the Commission Delegated Regulation (EU) 2022/1288 and Commission Delegated Regulation (EU) 2023/363.

Within this statement, the “Company” refers to IPUT plc (the **Company**) which, as an Alternative Investment Fund Manager (**AIFM**), is considered a financial market participant under SFDR. The IPUT Property Fund (the **Fund**) is considered a financial product under SFDR.

This statement should be read in conjunction with the latest prospectus of the Company (the **Prospectus**) and the supplement of the Fund (the **Supplement**) which sets out in detail the investment policy of the Fund and its approach to promoting environmental and social characteristics. The Supplement also incorporates the Annex setting out certain prescribed pre-contractual disclosures required under SFDR.

Any capitalised terms appearing in this statement and not expressly defined herein shall have the meaning given to them in the Prospectus and/ or the Supplement.

Summary

The Fund promotes environmental and social characteristics as outlined in Article 8 of SFDR. The Company’s Responsible Investment Strategy (the **Strategy**) includes environmental, social and governance initiatives and is supported by the Company’s investment strategy, due diligence and engagement policies.

No sustainable investment objective

The Fund promotes environmental and social characteristics, and while it does not have sustainable investment as its objective, it commits to a minimum proportion of 30.00% of sustainable investments with an environmental objective of climate change mitigation in the economic activity of “Acquisition and Ownership of Buildings” that qualify as environmentally sustainable under the EU Taxonomy technical screening criteria as set out in the Climate Delegated Act.

The Company’s third-party data provider(s) prepare third party reports evidencing the relevant portion of the Fund’s property assets with the above substantial contribution criteria for climate change mitigation, as well as the do no significant harm criteria, and minimum safeguards set out below.

The Company does not commit to make any sustainable investments within the meaning of section 2(17) of SFDR.

Environmental and social characteristics of the financial product

The Fund promotes environmental and social characteristics as outlined in Article 8 of SFDR. The Company has adopted the Strategy for the Fund’s portfolio and investment and development activity, which details the Company’s programme to implement environmental, social and governance initiatives for the Fund to promote the environmental and social characteristics of the Fund: (1) net zero carbon; (2) biodiversity value; and (3) placemaking. These are the updated pillars of the 2026-2030 Responsible Investment Strategy. The previous 2023-2025 strategy included key pillars: climate action, resource efficiency, and social value. The previous and current Responsible Investment Strategy include the same binding net zero carbon criteria set out in the Supplement and in the table below with reference “Net zero carbon”.

The Company’s Responsible Investment Steering Group gives direction to the Strategy and its objectives. The Company’s Board of Directors are engaged in the Strategy and has overall accountability and oversight for the implementation of the Strategy.

The Company has focused on the following core initiatives within the Strategy, promoting environmental and social characteristics of (1) net zero carbon; (2) biodiversity value and (3) placemaking:

Core initiatives	Key programme sustainability indicators
Net zero carbon	<p>Establishing scope 1, 2 and 3 targets in alignment with the Science-Based Targets initiative methodology. Science-Based Targets are set to 2050, becoming the basis for long term planning, risk identification and management, to inform decision making.</p> <p>Signatory to the World Green Building Council’s (WGBC) Net Zero Carbon Buildings Commitment to only own assets operating at net zero carbon within areas of direct control by 2030 and to develop assets that reduce the amount of embodied carbon in construction and that operate at net zero carbon by 2030.</p>
Biodiversity net gain	<p>The Company has established a programme to create biodiversity net gain across its portfolio through landscape design. The aim is to create biodiversity net gain and use nature-based solutions to adapt to physical climate risks.</p>
Placemaking	<p>The Company has established a programme to apply placemaking initiatives to enhance the user experience and quality of living from a social perspective. This includes making improvements to our building amenities and surrounding public realm to create spaces for our occupiers and the wider community to enjoy.</p>

Investment strategy

The Fund's investment strategy is to invest in the acquisition and ownership of real estate assets and commits to only owning what the Company considers to be exceptional buildings that operate at net zero carbon within areas of the Company's direct control by 2030 and to develop real estate assets that reduce the amount of embodied carbon in construction, which deliver long term shareholder value, enhance the occupier experience, and contribute positively to the future shape of Dublin city.

The Company also partially intends to make sustainable investments which contribute to the EU Taxonomy environmental objective of climate change mitigation as set out above under the heading "No sustainable investment objective."

The investment strategy applies to all assets within the Fund and sets out key strategic objectives and recommendations. It is updated on an annual basis to cover a rolling three-year period and is overseen by the Investment Committee, with formal approval by the Board of Directors of the Company on a regular basis.

The Company has policies in place to ensure its own good governance. These policies relate to sound management structures, employee relations, remuneration of staff and tax compliance.

Proportion of investments

100% of the Fund's investments are in real estate assets which promote environmental and social characteristics. Of this 100%, the Fund commits a minimum of 30.00% of its real estate assets in sustainable investments with an environmental objective of climate change mitigation as they meet the EU Taxonomy criteria applicable to the economic activity of "Acquisition and Ownership of Buildings" related to the buying of real estate and exercising ownership of that real estate in accordance with the EU Taxonomy technical screening criteria set out in the Climate Delegated Act (Taxonomy-aligned). Cash and cash equivalents are used to meet the minimum capital requirement and are not counted in the Fund's investment allocation.

Monitoring of the environmental and social characteristics

The Company discloses the Fund's performance on environmental, social and governance issues through its annual reports. The Company's Principal Adverse Impacts statement outlines annual performance for climate and other environment-related indicators, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters, as well as indicators applicable to investments in real estate assets.

- In 2025, total greenhouse gas emissions reported by the Company decreased compared to 2024, largely due to the decrease in scope 3 upfront embodied carbon emissions from development projects in 2025. The decrease in scope 1 and 2 emissions reflects a proactive approach to asset management. The Company aims to see further reductions in the coming years to achieve its pathway to net zero carbon.
- There were no emissions to water and no hazardous or radioactive waste generated by the Company.
- Strong governance principles continue to be applied, with no violations of any legislation to date.

The Company also participates in the Global Real Estate Sustainability Benchmark (**GRESB**) annually, which is the global standard for investors in real estate in environmental, social and governance benchmarking and reporting. As a signatory of the Principles for Responsible Investment (**PRI**), annual submissions are completed to report on the Company's policies and practices that incorporate the promotion of the above environmental and social characteristics and sustainability risks and issues into decision making processes. These assessments help to measure sustainability indicators, supporting the environmental and social characteristics promoted by the Fund.

The sustainability indicators with respect to the Fund's EU taxonomy-aligned investments are set out in the EU Taxonomy technical screening criteria set out in the Climate Delegated Act and are specified in detail in the Fund's pre-contractual disclosures.

Third party data provider(s) carry out a Climate Risk and Vulnerability Assessment on each asset to ensure it meets the EU-taxonomy alignment criteria, including the EU Taxonomy criteria for do no significant harm to any of the other EU environmental objectives and the minimum safeguards as set out in the Climate Delegated Act. The Company's third-party service provider namely, CBRE, completes an annual independent review to evidence the relevant portion of the Fund's property assets which meet with the substantial contribution criteria for EU Taxonomy sustainable investment objective of climate change mitigation, as well as the do no significant harm criteria, and minimum safeguards.

Methodologies

The Company reviews all assets for their environmental and social characteristics and manages these appropriately through the Strategy. Key performance indicators are set within the Strategy for all assets and regular reviews are undertaken to review performance and to monitor the Fund's environmental and social characteristics and the partial sustainable investments it makes as measured by the sustainability indicators set out above. To ensure corporate governance practices are applied, an internal audit function is in place for the Company.

Data sources and processing

The Company is committed to using data to inform the Strategy. Data is gathered across the Fund's portfolio of assets, including scope 1, 2 and 3 greenhouse gas emissions, water consumption, waste generation, as well as health and safety and employee remuneration data.

All owner-related data is reported, and occupier-supplied data is reported where possible through automatic meter reading, invoicing, and manual meter reading. Where occupier energy data cannot be collected, this is estimated using a pro-rata method as well as an estimation using the CIBSE Guide F intensity metrics.

All data is reported in accordance with the Greenhouse Gas Protocol and is verified by an independent third party. All data in relation to the Fund's EU Taxonomy-aligned investments is in accordance with the EU Taxonomy technical screening criteria and is reviewed by an independent third party.

Limitations to methodologies and data

There are limitations to data collection processes for some of the Fund's assets that are indirectly managed, limiting access to occupier data for reporting and analysis purposes. Occupier engagement on data sharing continues to be a focus to ameliorate this limitation.

Many of the reporting standards for the reporting of scope 3 greenhouse gas emissions, including embodied carbon for example, continue to be developed, which may limit data quality. These limitations do not affect how the Fund promotes environmental or social characteristics in accordance with Article 8 of SFDR or partially makes EU-taxonomy aligned sustainable investments.

Due diligence

The Company applies a long-term approach to investment decision-making, with a high standard of diligence exercised at all lifecycle stages of the Fund's assets, including acquisition and development, management and disposal.

As part of the risk management framework, the actual and potential impacts of climate-related risks, both physical and transition, along with other material risks are considered by the Company in its investment decision making and ownership of assets to seek to maximise the investment returns and develop long-term resilience for the Fund.

The Company has a suite of ESG policies that integrate consideration of these risks in the investment decision making and ownership of assets and assessment of likely impact on product returns.

Business plans are developed for each asset on an annual basis, and are supported by the Fund's investment strategy, which is also formally reviewed annually. These business plans can include details of the lease status, technical surveys and valuation reports and market commentary. This informs the senior management team on the day-to-day management of the Fund and supports recommendations to the Board of Directors and associated committees for oversight.

Integration of sustainability risks

The Company incorporates sustainability risks into its investment decision making process. The extent to which sustainability risks represent potential or actual material risk to the Fund is considered by the Company in its risk management framework.

Along with any other material risk, the Company considers sustainability risks in order to seek to maximise the investment return for the Fund.

Risks are reviewed on at least an annual basis and the agreed risk appetite is monitored on a quarterly basis. This forms part of the quarterly reported to the Company's Board of Directors and Audit and Risk Committee.

The extent to which sustainability risks represent potential or actual material risk to the Fund is considered by the Company in its risk management framework. Along with any other material risk, the Company will consider sustainability risks in order to seek to maximise the investment returns for the Fund.

Sustainability risks that could impact on the value of the Company and this Fund include:

- Climate-related risks
 - a) Physical climate-related risks including acute events such as flooding, and longer-term shifts in climate patterns such as sustained rising temperatures; and
 - b) Transitional climate-related risks linked to a low carbon economy may entail legal, policy, technology, market and reputation risks in the mitigation and adaptation requirements related to climate change.
- ESG risks

The Company has a number of sustainability policies which take into consideration ESG risks as part of its investment decision making process including the impact of sustainability on the returns of the Fund. Such policies in relation to ESG risks include:

 - a) Environment Policy;
 - b) Public Realm and Biodiversity Policy;
 - c) Wellbeing Policy;
 - d) Developments and Green Certifications Policy;
 - e) Responsible Supply Chain Standards;
 - f) Sustainable Procurement Policy; and
 - g) Stakeholder Engagement Policy.

The assessment of sustainability risks is complex and requires subjective judgements, which may be based on data, which is difficult to obtain and may be incomplete, estimated, out of date or otherwise materially inaccurate. Even when identified, there can be no guarantee that the Company will correctly assess the impact of sustainability risks on the Funds' investments or proposed investments.

Engagement policies

There are a range of management procedures applied to the Fund and engagement is an important part of delivering the objectives of the Strategy, with a focus on occupier and supplier engagement.

The Company places a high priority on engagement with the Fund's shareholders to foster a mutual understanding of the investment strategy. Engagement with investors is the responsibility of the Company's senior management team through quarterly bulletins, meetings, investor conferences and the Company's Annual General Meeting.

Designated reference benchmark

The Fund does not have a reference benchmark.

The Company discloses its performance on environmental, social and governance issues through annual reports and participates in the Global Real Estate Sustainability Benchmark (GRESB) annually.

The Company is a signatory of the Principles for Responsible Investment (PRI), undertaking annual submissions to report on the Company's policies and practices that incorporate ESG risks and issues into decision making processes.