13/07/2026

ISAE3000 Independent Assurance Statement

Hibernia REG

Independent Assurance Statement

To the Stakeholders of Hibernia REG

Hibernia REG (Hibernia) engaged JLL EMEA Sustainability Consulting ("JLL") to provide independent assurance over its Environmental Performance Information (collectively referred to as "Subject Matter Information") for inclusion in its 2025 ESG Annual Reporting, as presented in Hibernia's ESG Data Book (the "Report"), covering the reporting period from 1 January 2025 to 31 December 2025. The Subject Matter Information reviewed, which comprises the key performance indicators (KPIs) listed below, was prepared by Hibernia for ESG Data Book and Voluntary Sustainability Reporting Standard for SMEs (ESRS - VSME) reporting purposes.

Summary of Engagement

Subject Matter Information

Social & Governance

- Gender Diversity
  - *% of female employees*
  - *%of female employees at senior levels*
- Gender Pay
  - *Ratio of male to female pay (%)*
- Employee Training
  - *Average hours per employee*
- ESG Related Employee Training
  - *Average hours per employee*
- Employee Engagement - Annual Reviews
  - *% of employees*
- New Hires
  - *Total number*
  - *Ratio*
- Turnover
  - *Total number*
  - *Ratio*
- Employee Health and Wellbeing
  - *Number of health and wellbeing events*
- Anti Bribery and Corruption - Reportable Instances
  - *Total Number*
- Anti Bribery and Corruption – Employee Training
  - *Average hours per employee*
- Cyber security - Employee Training
  - *Average hours per employee*
- Community Programmes
  - *% of assets*
- Volunteering
  - *Total employee hours*
- Supplier Due Diligence
  - *% of suppliers assessed*

TCFD

- Energy Use Intensity versus 2030 Net Zero Carbon Pathway Target
- Percentage of Revenues Derived from LEED BD+C (Core and Shell) Certified Assets
- Percentage of Revenues Derived from LEED O+M (Operations and Maintenance) Certified Assets

Building Certifications

- LEED BD+C (Core & Shell)
- LEED O+M (Operations and Maintenance)
- WELL Health Safety Rating
- BER % by Value
- BER % by Contracted Rent

Emissions

- Scope 1 Total (tCO2e)
- Scope 2 Total (tCO2e)
- Scope 1 & 2 Intensity (tCO2e/m2)
- Scope 3 (tCO2e)
    - *1 Purchased goods and services*
    - *2 Capital goods*
    - *3 Fuel- and energy- related activities*
    - *5 Waste generated in operations*
    - *6 Business travel*
    - *7 Employee commuting*
    - *13 Downstream leased assets*

Waste

- Weight of Waste by Disposal Route (tonnes)

Water

- Total Water Consumption (m3)

Energy

- Total Electricity Consumption (kWh)
- Total Electricity Generated from Onsite Renewable Sources (kWh)
- Total Fuel Consumption (kWh)
- Building Energy Intensity (kWh/m2)

Reporting Period	1st January 2025 – 31st December 2025
Reporting Criteria	Hibernia's Reporting Methodology (Basis for Reporting for Annual Sustainability Data – Year 2025)
Assurance Standard	International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information

	("ISAE 3000"), issued by the International Auditing and Assurance Standards Board.
Assurance Level	Limited Assurance

Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that for the Reporting Period, the Subject Matter Information is materially misstated, in line with the Reporting Criteria.

Scope of Work

The Subject Matter Information comprises the following key performance indicators which are subject to Assurance.

Table 1, Subject Matter Information – KPIs and Reported Values with units

Key Performance Indicator		**2025 Performance**
Metric Category	**Metric Details (unit)**	**Reported Metric**
Social & Governance		
Gender Diversity	% of female employees	39%
Gender Diversity	% of female employees at senior levels	33%
Gender Pay	Ratio of male to female pay (%)	152%
Employee Training	Average hours per employee	28
ESG Related Employee Training	Average hours per employee	3.26
Employee Engagement - Annual Reviews	% of employees	81%
New Hires	Total number	4
New Hires	Ratio	(1:1 female to male)
Turnover	Total number	5
Turnover	Ratio	(1:4 female to male)
Employee Health and Wellbeing	Number of health and wellbeing events	12
Anti Bribery and Corruption - Reportable Instances	Total number	0
Anti Bribery and Corruption – Employee Training	Average hours per employee	0.42
Cyber security - Employee Training	Average hours per employee	0.65
Community Programmes	% of assets	71%
Volunteering	Total employee hours	67.5
Supplier Due Diligence	% of suppliers assessed	44%

TCFD		
Energy Use Intensity	Versus 2030 Net Zero Carbon Pathway target	-3%
LEED BD+C Revenues	Percentage of revenues derived from LEED BD+C (Core and Shell) certified assets	78%
LEED O+M Revenues	Percentage of revenues derived from LEED O+M (Operations and Maintenance) certified assets	52%
Building Certifications		
LEED BD+C	Core & Shell	6
LEED O+M	Operations and Maintenance	2
WELL Health Safety Rating	Certifications	8
BER	% by value	*(see table 2 below)*
BER	% by contracted rent	*(see table 3 below)*
Emissions		
Scope 1 Total	tCO_2e	367
Scope 2 Total	tCO_2e	688
Scope 1 & 2 Intensity	tCO_2e/m^2	0.015
Scope 3	tCO_2e	23,065
Scope 3 - Category 1	Purchased goods and services	1,419
Scope 3 - Category 2	Capital goods	18,916
Scope 3 - Category 3	Fuel- and energy-related activities	215
Scope 3 - Category 5	Waste generated in operations	51
Scope 3 - Category 6	Business travel	23
Scope 3 - Category 7	Employee commuting	20
Scope 3 - Category 13	Downstream leased assets	2,421
Waste		
Weight of Waste by Disposal Route	tonnes	795
Water		
Total Water Consumption	m^3	78,305
Energy		
Total Electricity Consumption	kWh	11,170,214
Total Electricity Generated from Onsite Renewable Sources	kWh	17,770
Total Fuel Consumption	kWh	5,330,965
Building Energy Intensity	kWh/m^2	106

Table 2, BER % – by value

BER % – by value													
Rating	**A1**	**A2**	**A3**	**B1**	**B2**	**B3**	**C1**	**C2**	**C3**	**D**	**E**	**F**	**G**
Office portfolio	0	0	39	22	16	0	2	12	1	8	0	0	0
Managed portfolio	0	0	20	22	31	7	0	12	0	9	0	0	0

Table 3, BER % – by contracted rent

BER % – by contracted rent													
Rating	**A1**	**A2**	**A3**	**B1**	**B2**	**B3**	**C1**	**C2**	**C3**	**D**	**E**	**F**	**G**
Office portfolio	0	0	38	20	20	0	3	11	1	7	0	0	0
Managed portfolio	0	0	20	21	36	7	0	9	0	7	0	0	0

Other than the Subject Matter Information detailed in tables 1, 2, and 3, JLL did not perform assurance procedures on the remaining information included in the ESG Data Book and VSME report, so do not express an opinion on this information.

Assurance Approach

JLL have performed the following procedures:

- Reviewed and discussed data collection, management and reporting processes with Hannah O'Keeffe (Hibernia's Sustainability Executive).
- Reviewed Hibernia's Basis for Reporting as the methodology underpinning the Subject Matter Information and reviewed the data and process in alignment with this reporting criteria.
- Discussed data, evidence and any associated issues with data managers.
- Performed analytical review and considered risks of misstatement of the Subject Matter Information.
- Conducted statistical and year-on-year testing for each utility to identify and query significant differences in performance.
- Tested a sample of datapoints against source evidence across all indicators listed in the Subject Matter Information.
- Tested emissions factors and recalculated GHG emissions across all scopes and material categories in line with the Greenhouse Gas Protocol.
- Interviewed Hannah O'Keeffe (Hibernia), Shuaib Choonara (Hibernia), and Connor Monk (JLL) on Scope 3 methodology, governance and processes.
- Interviewed Louise Puplett, Hibernia's HR Administration Manager, to investigate the Social and Governance KPIs, reviewing data collections processes, calculation methodologies, and where possible onscreen testing of internal HR platforms.
- Review final 2025 ESG Data Book & ESRS VSME Report to confirm correct transfer of data.

Limitations and Constraints

Inherent limitations exist in all assurance engagements, due to the limited nature of testing. The self-defined procedures carried out vary in nature, timing and extent due to the absence of consistent, external standards for all reported metrics.

Framework and Standards

JLL carried out a limited assurance engagement, conducted in accordance with the International Standard on Assurance Engagements 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information (“ISAE 3000”), issued by the International Auditing and Assurance Standards Board.

The procedures undertaken in a limited assurance engagement are less comprehensive than a reasonable assurance engagement. JLL believe that the testing carried out provides a sufficient and appropriate basis for our limited assurance conclusion.

Responsibilities

The management of Hibernia REG is responsible for the completion of the Subject Matter Information and publication of the Report. Our responsibilities as independent practitioner is to undertake a limited assurance engagement and report our opinion on the Subject Matter Information in accordance with the Reporting Criteria.

Due to our expertise and experience with non-financial information, sustainability management and reporting, JLL have the competencies required to conduct this independent assurance engagement. We are bound by the JLL Code of Ethics and JLL’s internal management procedures. JLL’s Code of Ethics sets out our ethical operating conditions and guides our actions and behaviours internally and externally to ensure doing business with integrity. JLL UK has also established a business management system, documented and maintained in accordance with the requirements of the International Standard for Quality Management Systems – ISO 9001:2015. This in combination with the implementation of additional processes and controls, is at least as demanding as the International Standard on Quality Management 1 (ISQM1) and the relevant sections of the IESBA Code.

Other teams within JLL provide consultancy services to Hibernia and provide support on their environmental, social and governance programme. The assurance team has not been involved in the delivery of these other services for Hibernia, and we do not consider that there is a conflict of interest between these other services and this assurance engagement. Where relevant, JLL implement and maintain a system of information barriers in line with our internal procedures.

Debbie Aston (Jul 13, 2026 15:48:31 GMT+1)

Debbie Aston
Director
EMEA Sustainability Consulting

Jones Lang LaSalle Limited
30 Warwick St
W1B 5NH
London
United Kingdom

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