EU TAXONOMY · AUTOMATED ASSESSMENT

EU Taxonomy Reporting Assessment

Zuidhaven Vastgoed

Acquisition and ownership of buildings

REFERENCE	CENS-2026-75583
DATE OF ASSESSMENT	8 August 2026
DATE OF ISSUE	8 August 2026
CRITERIA BASIS	Delegated Acts as amended, in force July 2026
PREPARED BY	Censatim · censatim.com

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INFORMATION REVIEWED

- Business area description and dialogue responses provided by user. No financial figures calculated; alignment stated per criterion for client allocation.
- Matched EU Taxonomy activity: Acquisition and ownership of buildings (CCM 7.7).
- Applicable generic DNSH appendices referenced.
- Criterion requirement texts and evidence basis are reproduced in Annex A; the full question and answer record in Annex B.

SUMMARY OF ASSESSMENT

EU Taxonomy alignment In-line all three dimensions are in line

DIMENSION	ALIGNMENT	CONFIDENCE
Substantial Contribution - Climate Mitigation	In-line	Moderate
Do No Significant Harm	In-line	Moderate
Climate Adaptation	In-line	Moderate
Water & Marine, Circular Economy, Pollution Prevention, Biodiversity	N/A	
Minimum Social Safeguards	In-line	Moderate

RATING SCALE Not aligned · Partial · In-line · Undetermined

N/A is an applicability marker, not a rating: no applicable criterion exists for this activity under that objective. Confidence reflects the strength of the evidence provided for each finding: High = clearly evidenced; Moderate = reasonable with some gaps; Low = key evidence missing. DNSH is met only when every applicable objective is met.

ACTIVITY IDENTIFICATION

ACTIVITY	Acquisition and ownership of buildings
NACE CODE	L68
ACTIVITY ID	CCM 7.7
ELIGIBILITY	Confirmed listed in the EU Taxonomy

ASSESSMENT OPINION

Scope of this assessment

This assessment covers **CCM 7.7 – Acquisition and ownership of buildings**: the 28 owned commercial (office and mixed-use) buildings held and let by Zuidhaven Vastgoed across the Netherlands.

The following activities identified in the dialogue are **not covered here** and require separate assessment:

- Development of new residential apartment buildings (four projects under construction) – likely CCM 7.1
- Deep energy renovation and resale of older apartment blocks – likely CCM 7.2, with potential individual-measure qualification under CCM 7.3–7.6

Headline

On the evidence provided, all three dimensions of the EU Taxonomy test for CCM 7.7 are in line, though several supporting documents have been attested but not uploaded, holding confidence below high across the assessment.

Documentation reviewed

Censatim reviewed no documents for this assessment. Findings rest on 7 rounds of questioning, recorded in full in Annex B, taken at face value and in the spirit of accurate inputs and good faith. Documents requested during the assessment and not provided are listed under Information gaps.

Substantial Contribution

CLIMATE CHANGE MITIGATION

All 28 buildings were constructed before 31 December 2020, so the pre-2020 route applies. Two compliant pathways are available cumulatively across the portfolio.

EPC class A route (9 buildings): Nine buildings hold a Dutch energy label A, issued between 2022 and 2025. The Dutch energy label system is the national EPC implementation; label A satisfies the class A requirement for these buildings. The full schedule with registration numbers exists in the asset system but was not uploaded. (based on A1)

Top-15% benchmarking route (11 buildings, of which 9 overlap with the A-label group, and 2 additional label B buildings): The 2025 portfolio energy benchmarking study compared metered operational primary energy demand per square metre against the RVO-sourced Dutch national non-residential stock, distinguished by building category, and concluded that the 9 label A buildings plus 2 of the strongest label B buildings sit within the top 15% of the national stock. This satisfies the alternative route requirements: it uses national stock data, distinguishes non-residential buildings, and is expressed as operational PED. The study is documented in the client's files but was not uploaded. (based on A2)

Buildings not covered by either route (17 buildings): The remaining 17 buildings – the 6 label B buildings not identified in the benchmarking study as top-15%, plus all 7 label C and 4 label D buildings – are not evidenced as meeting the substantial contribution threshold under either the EPC A route or the top-15% PED route. These 17 buildings cannot be treated as Taxonomy-aligned for CCM 7.7 on the current evidence. No separate finding is made for the three renovated buildings: all three achieved label B post-upgrade, and two may be among the top-15% group, but this cannot be confirmed without the building-level study results. (based on A1, A2)

Large non-residential buildings – energy monitoring (11 buildings): All 11 large buildings operate continuous BMS monitoring of heating, ventilation and cooling, with half-hourly energy data feeding a portfolio dashboard reviewed monthly and automated alerts for abnormal consumption; four additionally operate under energy performance contracts with contractual efficiency targets and annual reconciliation. This satisfies the efficient operation requirement for large non-residential buildings. BMS specifications and the four contracts are documented in the client's files but were not uploaded. (based on A4, A13)

Overall substantial contribution: IN-LINE for the 9 label A buildings and the 2 additional top-15% label B buildings (11 buildings in total, subject to document upload). NOT ALIGNED for the remaining 17 buildings on current evidence. The financial allocation to aligned versus non-aligned assets is for the client to determine using the asset-level schedule.

DNSH

CLIMATE CHANGE ADAPTATION

The portfolio lifespan substantially exceeds ten years, requiring a full multi-scenario CRVA. A portfolio-level assessment was completed in 2025 by an external consultancy, covering all 28 buildings explicitly across RCP 2.6, RCP 4.5, RCP 6.0 and RCP 8.5 at both 10-year and 30-year horizons – meeting the scenario range and horizon requirements. Material hazards for the Dutch urban context were identified as pluvial flooding (five buildings at elevated risk) and summer heat stress; water scarcity was assessed and found immaterial, which is credible for this geography. (based on A6)

An adaptation plan was produced: flood resilience measures (barriers, raised electrical installations) are already completed at three of the five flood-exposed buildings; the remaining two have board-approved budget, contractor instructions and a Q2/Q3 2026 schedule locked into the capital expenditure programme and tracked in the adaptation plan tracker under half-yearly board review. The five-year rolling implementation window for existing assets accommodates the 2026 completion. Cool-roof coating has been piloted at two heat-exposed buildings. No evidence of adverse impacts on neighbours or inconsistency with Dutch adaptation policy was raised; the adaptation approach is consistent with the nature-based/green infrastructure preference where applicable (cool roofs, managed greenery). (based on A6, A12)

The CRVA report, adaptation plan and tracker are documented in the client's files but were not uploaded. IN-LINE at moderate confidence. (based on A6, A12)

WATER AND MARINE RESOURCES

N/A

TRANSITION TO A CIRCULAR ECONOMY

N/A

POLLUTION PREVENTION AND CONTROL

N/A

PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS

N/A

DNSH OVERALL

All applicable DNSH objectives are in line. Climate change adaptation is the only applicable objective for CCM 7.7; it is assessed IN-LINE, so the overall DNSH is IN-LINE. (based on A6, A12)

Minimum Social Safeguards (Article 18)

MSS is assessed at the entity level for Zuidhaven Vastgoed as a whole.

Human rights and labour: Staff are employed under the applicable Dutch collective labour agreement; a works council is in place; site safety on renovation projects operates under the statutory V&G planning regime with no reportable incidents in three years; a whistleblowing channel compliant with the Dutch implementation of the EU Directive is operational and has received no reports. (based on A11)

Anti-corruption and anti-bribery: A group-wide code of conduct covering anti-bribery binds employees and flows into contractor and supplier terms; no investigations or enforcement actions in the past three years. (based on A11)

Taxation: Tax filings are current, externally audited, with no disputes or assessments outstanding. (based on A11)

Fair competition: The code of conduct covers fair competition; no formal complaints or enforcement actions in the past three years. (based on A11)

No adverse findings across any of the four pillars. All four pillars were probed and returned clean attestations. MSS: IN-LINE. (based on A11)

Information gaps

HIGH IMPACT **Building-level EPC schedule and benchmarking study results.** The asset system schedule of all 28 EPCs (with registration numbers and issue dates) and the 2025 consultancy benchmarking study showing building-level top-15% determinations are the foundation of the substantial contribution finding; without them, alignment cannot be confirmed for individual assets and the 17 non-evidenced buildings cannot be re-assessed. This information was requested during the assessment.

MATERIAL **CRVA report, adaptation plan and 2026 commitment documentation.** The 2025 climate risk and vulnerability assessment report, the adaptation plan tracker and the board-approved capital expenditure programme documentation for the two 2026 flood-resilience installations underpin the DNSH climate adaptation finding; their absence holds confidence at moderate rather than high. This information was requested during the assessment.

MATERIAL **BMS specifications and energy performance contracts.** Documentation of the BMS configurations and the four energy performance contracts for the 11 large buildings supports the efficient operation pillar of substantial contribution; attested clearly but not uploaded. This information was requested during the assessment.

MINOR **Top-15% boundary for the 2 label B buildings.** The benchmarking study identified two label B buildings as top-15%, but without the building-level results it cannot be confirmed whether any of the three renovated buildings (all label B post-upgrade) are among those two or represent additional qualifying assets; clarification would sharpen the count of aligned buildings.

This does not constitute a formal opinion and is not a substitute for full verification.

EU Taxonomy Reporting Assessment

METHODOLOGY

This assessment maps the entity's stated business areas to the economic activities defined under the EU Taxonomy (Regulation (EU) 2020/852) and its Delegated Acts. Each identified business area is assessed first for eligibility, then, where in scope, against the applicable Substantial Contribution and Do No Significant Harm criteria, with reference to the generic appendices where invoked. Alignment findings are expressed per business area and per environmental objective. Censatim does not calculate or report financial figures; the mapping is provided to enable the entity to allocate turnover, capital expenditure, and operating expenditure itself.

RATING SCALE

In-line	The criterion appears met on the evidence provided.
Partial	Overall conclusion only: one or two of the three dimensions are in line. Individual criteria and objectives are rated In-line, Not aligned, or Undetermined.
Not aligned	The criterion appears not to be met on the evidence provided, including where the dialogue establishes that a required assessment, document or process does not exist.
Undetermined	Insufficient evidence was provided to reach a view. A confirmed absence of a required element is rated Not aligned, not Undetermined.
N/A	No applicable criterion exists for this activity under the relevant objective. N/A expresses applicability, not a rating and not a confidence level.

The overall EU Taxonomy alignment verdict is computed directly from the three dimensions (Substantial Contribution, Do No Significant Harm, Minimum Social Safeguards): In-line when all three are in line; Partial when one or two are in line; Not aligned when none is; Undetermined where the evidence provided does not support a conclusion on one or more dimensions.

CONFIDENCE LEVELS

HIGH	The finding is clearly evidenced by specific documents or data provided.
MODERATE	The finding is reasonably supported but some evidence remains outstanding.
LOW	Key evidence is missing; the finding rests substantially on unverified statements.

INFORMATION GAP PRIORITY

Gap priorities use a separate blue scale so they are never confused with the alignment ratings above.

High impact	Prevents a determination or alignment on a criterion until resolved.
Material	Materially affects a rating or the confidence attached to it.
Minor	A documentary improvement; does not change the current findings.

The Censatim team can advise on how identified gaps are typically closed and, where deeper remediation work is needed, can recommend specialist consultants suited to the particular gap. Contact consult@censatim.com quoting the report reference.

ASSUMPTIONS

- Information provided by the user is taken at face value and has not been independently verified or audited.
- Where required data was not provided, the relevant criterion is marked as undetermined rather than assumed to be met or unmet.
- The assessment reflects the EU Taxonomy Delegated Acts in force at the date of issue; subsequent amendments are not retrospectively applied.
- Qualitative criteria requiring specialist judgement may be flagged for expert review rather than concluded automatically.
- Each issued report is stored under its reference and can be retrieved as issued. Reports are generated with the assistance of an AI system: if identical inputs were re-run, wording may vary, while the criteria applied remain those stated under Criteria basis.

DISCLAIMER

This document is an AI-assisted analysis referenced against the EU Taxonomy Delegated Acts. It does not constitute professional regulatory advice, a formal audit opinion, legal advice, or a guarantee of regulatory compliance. It should not be relied upon as the sole basis for regulatory disclosure, investor reporting, or financing decisions. All findings should be reviewed by a qualified EU Taxonomy practitioner before use. Censatim accepts no liability for decisions taken in reliance on this document. To discuss the findings or commission a practitioner-reviewed assessment, contact consult@censatim.com.

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The requirement texts below are reproduced verbatim from Censatim's criteria database (Delegated Acts as amended, in force July 2026), alongside the finding reached, its confidence, and the evidence basis for each dimension. Documented means the key facts came from uploaded evidence; User-stated means they rest on statements provided in the dialogue and reproduced in Annex B.

SUBSTANTIAL CONTRIBUTION

In-line · Moderate · USER-STATED

REQUIREMENT (VERBATIM)

> 1. For buildings built before 31 December 2020, the building has at least an Energy Performance Certificate (EPC) class A. As an alternative, the building is within the top 15% of the national or regional building stock expressed as operational Primary Energy Demand (PED) and demonstrated by adequate evidence, which at least compares the performance of the relevant asset to the performance of the national or regional stock built before 31 December 2020 and at least distinguishes between residential and non-residential buildings.
>
> 2. For buildings built after 31 December 2020, the building meets the criteria specified in Section 7.1 of this Annex that are relevant at the time of the acquisition.
>
> 3. Where the building is a large non-residential building (with an effective rated output for heating systems, systems for combined space heating and ventilation, air-conditioning systems or systems for combined air-conditioning and ventilation of over 290 kW) it is efficiently operated through energy performance monitoring and assessment(375)This can be demonstrated, for example, through the presence of an Energy Performance Contract or a building automation and control system in accordance with Article 14 (4) and Article 15 (4), of Directive 2010/31/EU..

DO NO SIGNIFICANT HARM

DNSH ON WATER

N/A · NO APPLICABLE CRITERION

REQUIREMENT (VERBATIM)

> N/A

DNSH ON BIODIVERSITY

N/A · NO APPLICABLE CRITERION

REQUIREMENT (VERBATIM)

> N/A

DNSH ON CIRCULAR ECONOMY

N/A · NO APPLICABLE CRITERION

REQUIREMENT (VERBATIM)

> N/A

DNSH ON CLIMATE ADAPTATION

In-line · Moderate

REQUIREMENT (VERBATIM)

> The activity complies with the criteria set out in Appendix A to this Annex.

DNSH ON POLLUTION PREVENTION

N/A · NO APPLICABLE CRITERION

REQUIREMENT (VERBATIM)

> N/A

MINIMUM SOCIAL SAFEGUARDS

In-line · Moderate · USER-STATED

REQUIREMENT (ARTICLE 18, TAXONOMY REGULATION)

> Article 18, Regulation (EU) 2020/852: the activity is carried out in alignment with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the ILO core conventions and the International Bill of Human Rights. In assessment practice this spans four pillars: human rights and labour, anti-corruption, taxation, and fair competition.

EU Taxonomy Reporting Assessment

Verbatim record of the dialogue on which this assessment is based. Questions were generated by Censatim; answers were provided by the user and are reproduced unedited. The findings in this report derive from these answers and from any documents listed under Information reviewed.

SUBJECT DESCRIPTION (AS PROVIDED)

Zuidhaven Vastgoed is a property group headquartered in Rotterdam with around 850 employees. We have three business lines: development of new residential apartment buildings in the Randstad region, currently four projects under construction; deep energy renovation of older apartment blocks which we buy, upgrade and resell; and a commercial portfolio of 28 owned office and mixed-use buildings across the Netherlands which we hold and let. The business area I want to assess first is the owned commercial portfolio, which earns rental income.

QUESTIONS AND ANSWERS

Q1 For each of the 28 buildings in your commercial portfolio, do you hold an Energy Performance Certificate (EPC)? If yes, please provide the issue date and the EPC class (A–G) for each building.

A1 Yes, all 28 buildings hold valid Dutch energy labels, issued between 2022 and 2025 as part of our acquisition and letting processes. Rather than listing all 28 individually here, the class distribution is: 9 buildings label A, 8 label B, 7 label C, and 4 label D. A schedule with each building's label, issue date and registration number exists in our asset system and can be provided.

Q2 For buildings acquired before 31 December 2020, if an EPC class A is not available, do you have a comparative benchmarking study or other documented evidence that demonstrates the building's operational Primary Energy Demand (PED) and how it ranks against the national or regional building stock?

A2 Yes. We commissioned a portfolio energy benchmarking study from a consultancy in 2025, covering all 28 buildings, which compared metered operational primary energy demand per square metre against the Dutch national non-residential stock using the RVO reference data. It concluded that the 9 label A buildings, plus 2 of the strongest label B buildings, sit within the top 15 percent of the national stock for their building categories. The study is documented with the methodology and building-level results; it is in our files rather than uploaded here.

Q3 What is the construction year (or acquisition year, if earlier than construction) for each of the 28 buildings?

A3 All 28 are existing buildings acquired between 2014 and 2023; none were built by us. Construction years: 8 buildings from the 1990s, 12 from the 2000s, and 8 from the 2010s, the newest completed in 2018. Nothing in the portfolio was constructed after December 2020.

Q4 Of the 28 buildings, how many are classified as large non-residential buildings (i.e., with a heating, combined space heating/ventilation, air-conditioning, or combined air-conditioning/ventilation system with an effective rated output over 290 kW)?

A4 11 of the 28 have heating or combined heating and ventilation systems with an effective rated output above 290 kW, mainly the larger office buildings.

Q5 Have any of the 28 buildings undergone renovation work (including deep energy renovation) during your ownership? If yes, in which years and at which buildings?

A5 Yes, three buildings have had energy upgrade works under our ownership, though nothing at the scale of the deep renovations our separate renovation business line carries out. One building in 2021 (full LED and building management system upgrade), one in 2023 (roof insulation and heat pump replacing the gas boilers), and one in 2024 (heat pumps and glazing). All three moved from label C to label B on re-certification. The remaining 25 have had maintenance-level works only.

Q6 For climate adaptation: has a climate risk or vulnerability assessment been carried out for any of your buildings or portfolio, considering future climate scenarios (such as heat stress, flooding, or water scarcity for your geography)?

A6 Yes. A portfolio-level climate risk and vulnerability assessment was completed in 2025 by an external consultancy, covering all 28 buildings under RCP 2.6, RCP 4.5, RCP 6.0 and RCP 8.5 at 10 and 30 year horizons. For our geography the material hazards were pluvial flooding, with five buildings assessed at elevated risk including two in central Rotterdam, and summer heat stress affecting cooling demand and tenant comfort at the older stock. Water scarcity was assessed as low relevance for the Netherlands. The assessment produced an adaptation plan: flood barriers and raised electrical installations completed at three of the five exposed buildings, the remaining two scheduled for 2026, and a cool-roof coating programme piloted at two heat-exposed buildings. The report and plan are documented in our files.

Q7 For water: are any of the 28 buildings subject to water stress or flood risk in their locations, and if so, do they have documented water efficiency measures or flood resilience measures in place?

A7 None of the locations are in water-stressed areas under the Dutch classifications. Flood exposure is as above: five buildings at elevated pluvial risk, three already fitted with resilience measures and two scheduled next year, per the adaptation plan. On water efficiency: low-flow fittings are installed as standard on the refurbishment cycle, and the eleven larger buildings have smart water metering with consumption monitored quarterly by the property managers; portfolio water intensity is tracked in our annual ESG data.

Q8 For circular economy: do you have documented practices for waste management, material reuse, or end-of-life planning for any of the 28 buildings or their components (for example, separation protocols during the three renovation projects, or material passports)?

A8 Yes, at project level. The three renovation projects ran under contractor waste management plans with source separation on site; the contractors' closing reports show around 88 percent of strip-out and construction waste diverted from landfill, mostly metals, concrete and packaging to recycling with the remainder to energy recovery, and those reports are on file. Routine maintenance waste across the portfolio goes through the property managers' contracted waste services with separated streams at the larger buildings. We do not hold material passports for any building, and end-of-life planning is not formalised portfolio-wide; it is handled project by project when works are scoped.

Q9 For pollution prevention: are any of the 28 buildings or their systems subject to asbestos presence, PCB-containing materials, or other hazardous substances requiring management or remediation? If yes, what documentation exists?

A9 Asbestos inventories are held for the six buildings constructed before the Dutch asbestos rules tightened in 1994. Two of those have encapsulated asbestos-containing materials in plant rooms and riser shafts, recorded in asbestos management plans with annual condition inspections and no removal currently required; the other four surveys came back clean. No PCB-containing equipment exists in the portfolio; the electrical installations are all post-1995. The surveys, management plans and inspection records are documented per the Dutch requirements.

Q10 For biodiversity: are any of the 28 buildings located in or adjacent to protected areas, habitats, or biodiversity-sensitive zones under Dutch or regional designations, and if so, have any ecological surveys or habitat assessments been carried out?

A10 The buildings are urban office and mixed-use locations; none is in or adjacent to a Natura 2000 site or protected habitat. One Utrecht building borders a municipal green corridor, which imposed conditions on external lighting during its 2023 works. Under Dutch nature protection law, ecological quick-scans were carried out before each of the three renovation projects, including a bat survey at the 2024 building where a small roost was found; works proceeded under a provincial permit with timing restrictions and bat boxes installed, all documented. No other ecological constraints apply to the standing portfolio.

Q11 In the past three years, has Zuidhaven Vastgoed faced any investigation, enforcement action, or formal complaint related to labour rights, health and safety, anti-bribery, tax compliance, or fair competition in any jurisdiction where you operate?

A11 Integrity record.

No. No investigations, enforcement actions or formal complaints on any of those grounds in the past three years, in the Netherlands or anywhere else we operate. For substance behind that: our staff are employed under the applicable Dutch collective labour agreement with a works council in place; site safety on renovation projects sits under the statutory V&G planning regime with our contractors, and our incident log shows no reportable events in the period; the group has a code of conduct covering anti-bribery and fair competition that binds employees and is flowed into contractor and supplier terms; and tax filings are current, externally audited, with no disputes or assessments outstanding. A whistleblowing channel per the Dutch implementation of the EU directive is in place and has received no reports.

Q12 For the two flood-exposed buildings where resilience measures are scheduled for 2026: do you have a signed commitment or programme that locks in completion by that date, or is it currently in planning?

A12 Committed, not just planned. The works are in the board-approved 2026 capital expenditure programme with budgets allocated per building, the same contractor framework that delivered the first three installations has been instructed, and the works are scheduled for the second and third quarters of 2026 around tenant access windows. The commitment and schedule are documented in the adaptation plan tracker that came out of the 2025 assessment, which the board reviews half-yearly.

Q13 For those 11 buildings, what form does the monitoring take (e.g. Energy Performance Contract with a named contractor, Building Management System with automated alerts, manual quarterly meter readings, or other)?

A13 All 11 run building management systems that monitor heating, ventilation and cooling operation continuously, with automated alerts for abnormal consumption and equipment faults routed to the property managers. Half-hourly electricity and gas data from all 11 feeds a portfolio energy dashboard reviewed monthly, and four of the buildings additionally operate under energy performance contracts with the M&E maintenance contractor, with contractual efficiency targets and annual reconciliation. The BMS specifications and the four contracts are documented, and the dashboard data supports the annual ESG reporting I mentioned earlier.

Q14 For the 28 buildings, do you hold documented evidence that none contains refrigeration, air-conditioning, or heat pump systems using fluorinated greenhouse gases (F-gases)? If any such systems are present, what refrigerant type and charge size (in kg CO2-equivalent) are in use, and when was the most recent leak-tightness inspection carried out?

A14 The buildings do contain F-gas systems, as virtually any Dutch office stock does, and the evidence is a maintained F-gas register rather than an absence claim. The register, kept by our certified maintenance contractors as required under the EU F-gas rules, lists every cooling and heat pump system per building with refrigerant type and charge: predominantly R-410A in the VRF and rooftop units, R-134a in the larger chillers at the biggest offices with charges up to roughly 90 kg, and R-32 in the heat pumps installed during the 2023 and 2024 upgrades. No single system exceeds the CO2-equivalent threshold that would require fixed automatic leak detection, and every system is on the statutory leak-inspection cycle for its charge band, carried out by F-gas certified technicians; the register shows all inspections current, with the latest round completed in the first half of 2026 and no leakage findings requiring repair outstanding.

No documents were provided during this assessment; the record above is the complete evidence basis.