



Assurance Statement Number: CCP VOL.INV.00097.2025

NATURE AND SCOPE OF THE ASSURANCE ENGAGEMENT

SGS United Kingdom Limited was commissioned to provide independent assurance of Environmental data and KPI's for the calendar year 2025 for:

**1st Floor
Welcome Building
Avon Street
Bristol
BS2 0PS
United Kingdom**

The scope of the engagement included assessment of the Environmental Performance Indicators and underlying data shown in the tables below.

The management of Unite is responsible for the selection, preparation and reporting of information included in its 2025 KPI report. It is SGS' responsibility to express an independent opinion on the reported data within the scope of assurance.

The objective of the engagement was to provide a limited level of assurance to Unite stakeholders that the reported indicators are:

- Accurate and free from material misstatement (5% materiality level applied)
- Reported in accordance with the principles of transparency, accuracy, consistency, relevance and completeness and in accordance with a Unite defined methodology.

The engagement was based on the scope, objectives and criteria as agreed between Unite Group plc and SGS on 21 January 2026.

The engagement was combined with the verification of greenhouse gas emissions, and the assurance methodology employed by SGS was based upon internationally recognized standards and guidance meeting the requirements of ISAE 3000 (revised): Assurance Engagements Other than Audits or Reviews of Historical Financial Information. The engagement comprised a combination of desk-based review of evidence and interviews with relevant employees.

The environmental information provided was in the main based on historical data representative of the calendar year 2025 with estimation methodologies being used in cases of missing underlying data, in accordance with Unite's defined methodology.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is a world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS United Kingdom Limited affirm our independence from Unite Group plc, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders. The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, including experience in the assurance of environmental data.

CONCLUSION

SGS' approach is risk-based, drawing on an understanding of the risks associated with determination of environmental information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of the data in the tables below:

Description	2025	% Change 2025 vs 2024
No. of Beds*	66,985	-3.4% Decrease
Natural Gas (kWh)	55,332,232	-6.0% Decrease
Natural Gas (kWh / bed)	826.0	-2.7% Decrease
Electricity (kWh)	132,165,870	-8.7% Decrease
Electricity (kWh / bed)	1,973.1	-5.5% Decrease
District Heating (kWh)	13,084,885	27.5 % Increase
District Heating (kWh / bed)	195.3	31.9 % Increase
Water Consumption (m ³)	2,558,389	-6.2% Decrease
Water Consumption (m ³ / bed)	38.2	-3.0% Decrease
Total Scope 1 Emissions (Tonnes CO ₂ e**)	10,266	-5.9% Decrease
Total Scope 1 Emissions / bed (Tonnes CO ₂ e / bed)	0.153	-2.7% Decrease
Total Scope 2 Emissions (location based) (Tonnes CO ₂ e**)	25,687	-19.2% Decrease
Total Scope 2 Emissions / bed (location based) (Tonnes CO ₂ e / bed)	0.383	-16.4% Decrease
Total Scope 2 Emissions (market based) (Tonnes CO ₂ e*)	2,409	29% Increase
Total Scope 2 Emissions / bed (market based) (Tonnes CO ₂ e / bed)	0.036	33.5% Increase
Total Scope 3 Emissions** (Tonnes CO ₂ e)	12,079	-8.5% Decrease
Total Scope 3 Emissions** (Tonnes CO ₂ e / bed)	0.180	-5.4% Decrease
% Renewable Electricity (as total of all electricity purchased)	99.5%	-0.4% change
EPC Rating by Floor area – Rating A	6.28,	0.007% Decrease in A-C Rating
EPC Rating by Floor area – Rating B	85.54%	
EPC Rating by Floor area – Rating C	7.83%	
EPC Rating by Floor area – Rating D	0.35%	

Based on the data and information provided by Unite Group Plc and the processes and procedures conducted, SGS concludes with limited assurance that there is no evidence to suggest that the KPI assessment methodology applied is not sound and valid and that the KPIs in the table above are not accurate, complete, consistent, transparent and free of material error or omission in relation to the requirements of the methodologies employed.

* No. of beds expressed on a pro-rata basis to take into consideration availability during the reporting year.

**Greenhouse gas emissions data was subject to separate verification to a reasonable level of assurance for Scope 1 & 2 data and a limited level of assurance for Scope 3 data as per SGS verification opinion number VOL.INV.00097.2025. Scope 3 emissions include those resulting from indirect energy WTT and T & D losses, business travel and water use and disposal.

Signed:



For and on behalf of SGS United Kingdom Limited
James McGurk – Managing Director
24 February 2026

Note: This Statement is issued, on behalf of Client, by SGS United Kingdom Limited ("SGS") under its General Conditions for Greenhouse Gas Verification Services. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at Unite Group Plc. This Statement does not relieve the Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.