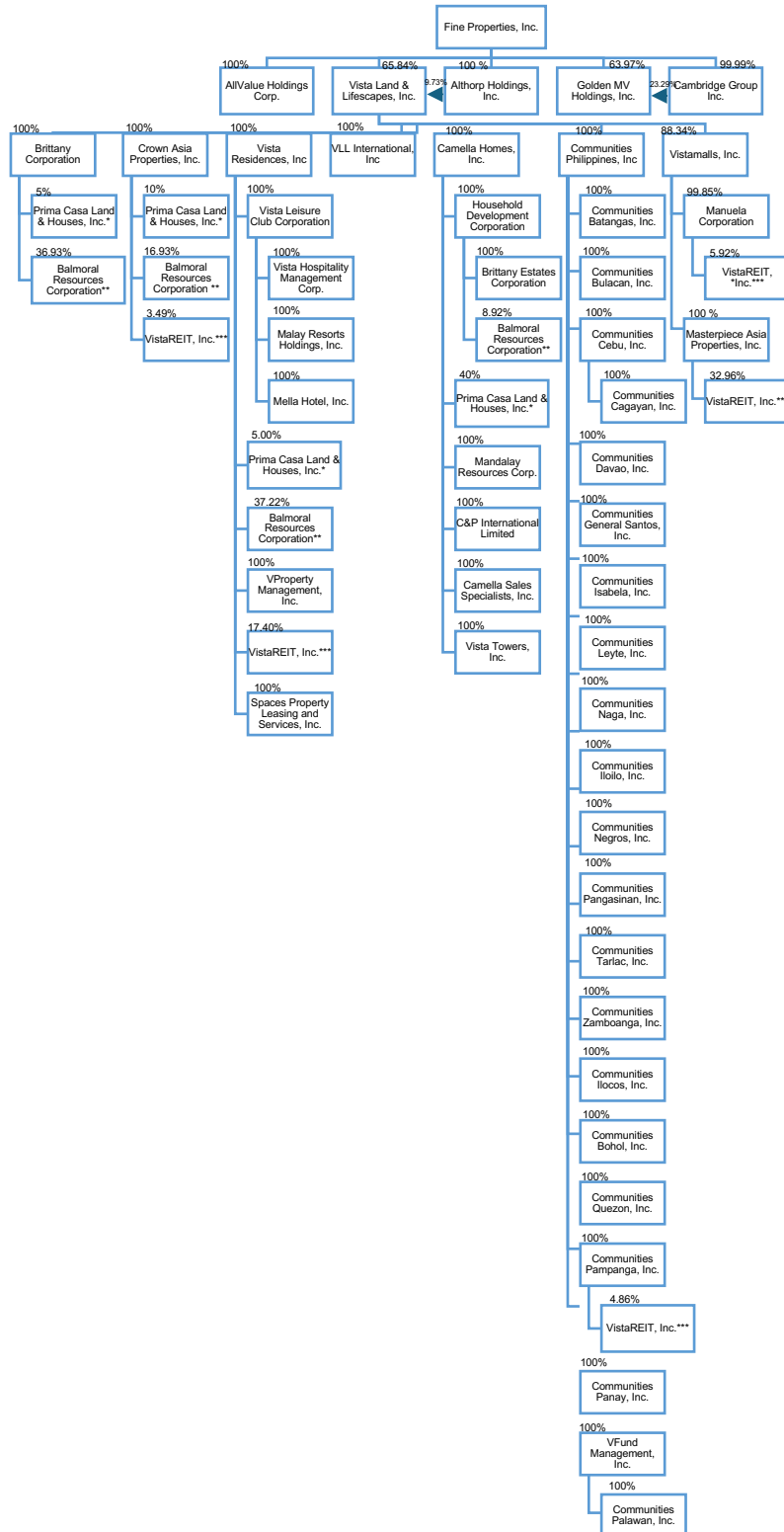


VISTA LAND & LIFESCAPES, INC. AND SUBSIDIARIES

GROUP STRUCTURE

Below is the map showing the relationship between and among group and its Ultimate parent company, and its subsidiaries as of December 31, 2023.



* The Group effectively owns 100% of Prima Casa Land & Houses, Inc. through Brittany, CAPI, VRI, CHI and CPI.

**The Group effectively owns 100% of Balmoral Resources Corporation through Brittany, CAPI, VRI and HDC.

***The Group effectively owns 60.09% and 98.94% of VistaREIT, Inc. (formerly Vista One, Inc.) through MC, MAPI, Communities Pampanga, Inc., CAPI and VRI and the rest are owned by individual shareholders, as of December 31, 2023 and 2022, respectively.