

Green Finance Impact Report Reporting year 2025

With local presence and long-term commitment, Bonnier Fastigheter develops and refines properties. Since 1856, Bonnier has been a long-term property owner and urban developer who contributes to a sustainable, safe and open society.



Introduction

In 2021, Bonnier Fastigheter issued its first green bond, marking the company's entry into sustainable finance. In 2024, we took further steps by launching an updated Green Finance Framework, aligned with the latest market standards and reflecting our long-term commitment to sustainability. The first issuance of a new green bond under the updated framework was done later that year.

During 2025, we successfully issued new green bonds and repurchased bonds, followed by early redemption of the remaining outstanding amount. This report outlines both the allocation of proceeds and the environmental impact of the financed projects.

The Green Finance Frameworks are presented in Appendix 1 and 2, while further information about our broader sustainability strategy is available in Appendix 3.



Allocation Reporting

The proceeds raised based on Bonnier Fastigheter's Green Finance Framework will be used to finance new assets, acquisitions, projects and to refinance existing assets. All proceeds will be used in accordance with the list of eligible assets in the framework (see Appendix 1), which provide environmental benefits and contribute either to the adaptation and/or mitigation to climate change.



Allocation Reporting

**Compilation of outstanding loans and issues
under the Green Finance Framework and Assets
and Projects Funded - December 31, 2025**

Green Finance Framework 2021

LOAN NO.	TICKER	EXCHANGE	TYPE OF BOND	NEW / RE-FINANCING	ISSUE DATE	MATURITY DATE	GREEN BOND PRINCIPLE (GBP) CATEGORY	ALLOCATED AMOUNT	PROPERTY	LOCATION
ISIN SE0014855839	BF 101	Nasdaq Stockholm	Senior Unsecured	New	06/05/2021	12/12/2025	Green Buildings	562 mSEK	Lokstallet 6	Stockholm
ISIN SE0014855839	BF 101	Nasdaq Stockholm	Senior Unsecured	New	06/05/2021	12/12/2025	Green Buildings	438 mSEK	Fälhagen 70:1	Uppsala
ISIN SE0013360740	BF 102	Nasdaq Stockholm	Senior Unsecured	New	12/04/2022	12/04/2027	Green Buildings	750 mSEK	Kungsängen 15:1	Uppsala
ISIN SE0013360757	BF 103	Nasdaq Stockholm	Senior Unsecured	New	12/04/2022	12/04/2027	Green Buildings	250 mSEK	Kungsängen 15:1	Uppsala
Current Outstanding Amount								1,000 mSEK*		

* During the year, BF 101 bonds were repurchased, followed by early redemption of the remaining outstanding amount and are therefore not included in the balance at year-end.

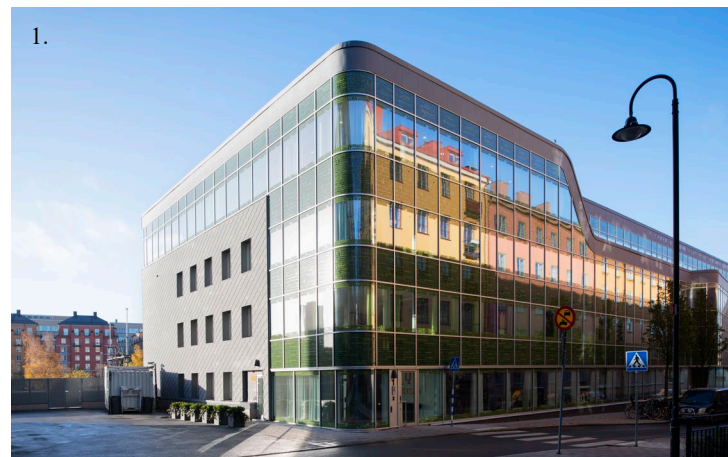
Allocation Reporting

Compilation of outstanding loans and issues
under the Green Finance Framework and Assets
and Projects Funded - December 31, 2025

Green Finance Framework 2024

LOAN NO.	TICKER	EXCHANGE	TYPE OF BOND	NEW / RE-FINANCING	ISSUE DATE	MATURITY DATE	GREEN BOND PRINCIPLE (GBP) CATEGORY	ALLOCATED AMOUNT	PROPERTY	LOCATION
ISIN SE0013884913	BF 104	Nasdaq Stockholm	Senior Unsecured	New	19/06/2024	19/06/2029	Green Buildings	1,000 mSEK	Moraset 22	Stockholm
ISIN SE0013886033	BF 105	Nasdaq Stockholm	Senior Unsecured	New	24/09/2025	24/09/2030	Green Buildings	500 mSEK	Fålhagen 70:1	Uppsala
ISIN SE0026275232	BF 106	Nasdaq Stockholm	Senior Unsecured	Refinancing	02/12/2025	02/12/2027	Green Buildings	300 mSEK	Moraset 2	Stockholm
ISIN SE0026275257	BF 107	Nasdaq Stockholm	Senior Unsecured	Refinancing	02/12/2025	02/12/2030	Green Buildings	700 mSEK	Lokstallet 6	Stockholm
Current Outstanding Amount								2,500 mSEK		

Assets funded



1. Atlas Garden, Lokstallet 6, BF101, BF107



2. Centralhuset, Fålhagen 70:1, BF101, BF105



3. Munin, Kungsängen 15:1, BF102, BF103



4. Förlagshuset, Moraset 22, BF104



5. Moraset 2, BF106

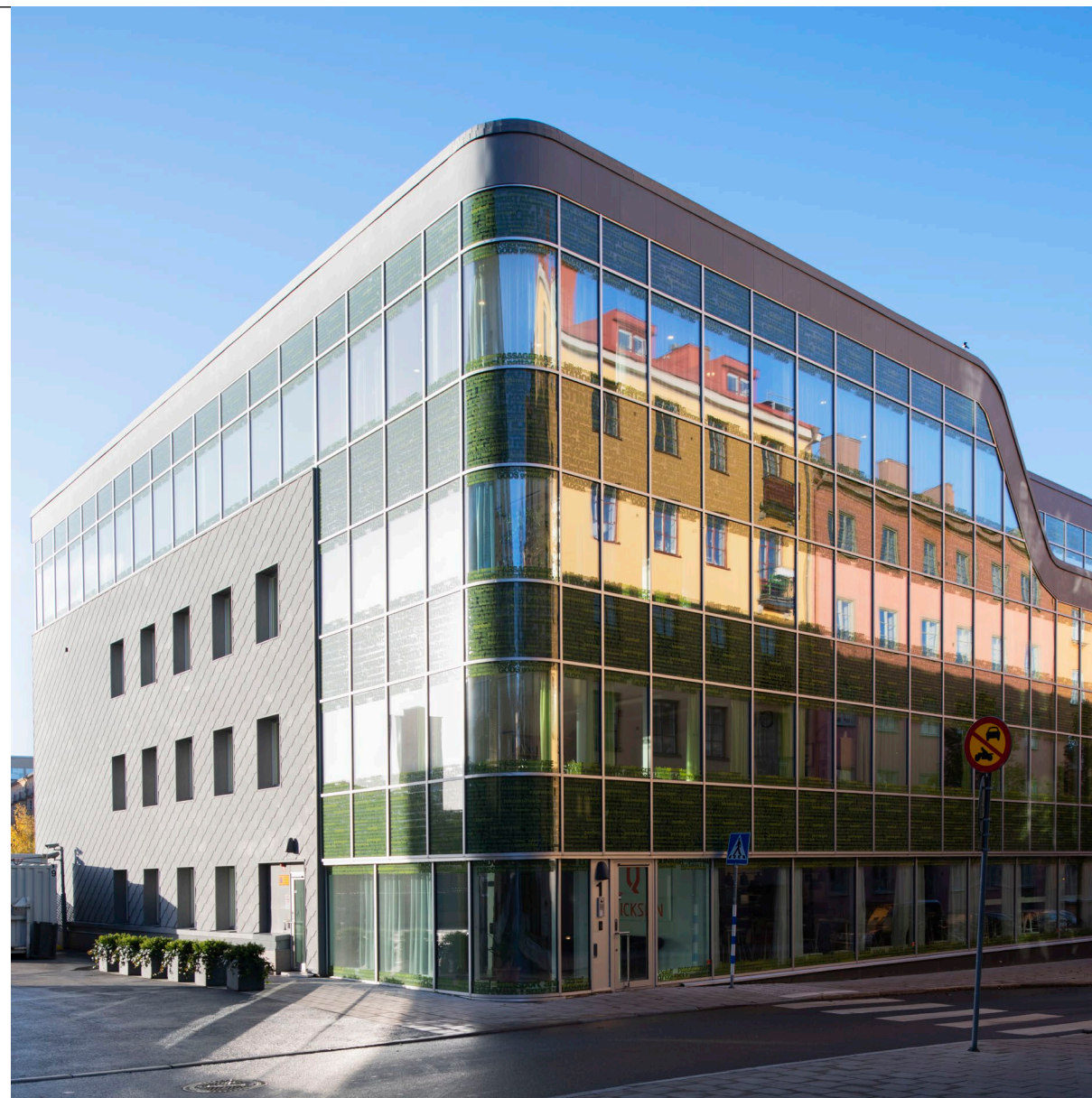
Atlas Garden, BF101, BF107

The property **Lokstallet 6** is located in central Stockholm and comprises approximately 7,300 sqm of office and healthcare space, as well as a garage. Originally built in 1928, the property was renovated in the 1970s and later received a major upgrade in 2016, which added a top floor, renewed the façade and modernised the interior. The property is environmentally certified according to BREEAM In-Use and has received the rating Excellent.

Today, the building benefits from a range of features that support efficient and sustainable operation. To maintain high comfort levels while minimising energy use, the ventilation system adjusts airflow based on occupancy, reducing energy consumption when fewer people are present. The property is also equipped with a sedum roof, providing both environmental and aesthetic value.

In 2025, a small meadow was established on the property to strengthen local biodiversity and support pollinators within the urban environment.

In 2025, Bonnier Fastigheter signed an add-on agreement for “Värme för miljödovisning,” ensuring that our purchased district heating in the Stockholm area is allocated from a renewable energy mix. This enables us to report significantly lower Scope 2 emissions while supporting Stockholm Exergi’s long-term transition toward net-zero district heating.



Centralhuset, BF101, BF105

The property **Fålhagen 70:1** is located at the heart of the transportation hub in central Uppsala. It comprises approximately 12,600 sqm of office and retail space and was built in 2012. The property is environmentally certified according to BREEAM In-Use and has received the rating Excellent.

In recent years, Bonnier Fastigheter has carried out a structured reuse initiative in the property, aimed at reducing climate impact and minimizing waste during tenant adaptations. Materials and interior elements were carefully inventoried, and components such as glass partitions, doors, fixtures and furnishings were reused either within the building or in other properties across the portfolio. By extending the lifespan of existing materials and avoiding unnecessary new production, the project contributed to significant resource efficiency and a lower environmental footprint.

Since 2022, Bonnier Fastigheter has had an add-on agreement with Vattenfall for climate-allocated district heating and cooling in Uppsala. Through this agreement, our energy supply is allocated to fossil-free and recovered sources, resulting in market-based emission factors close to zero for both heating and cooling. This allows us to significantly reduce reported Scope 2 emissions while supporting Vattenfall's long-term transition toward a fully fossil-free value chain by 2040.



Munin and Munin NXT, BF102, BF103

The property **Kungsängen 15:1**, located in central Uppsala, comprises approximately 28,200 sqm of office space. The main building, Munin, consists of two interconnected structures from 1993 and 2003, while Munin NXT is a standalone 3,600 sqm office building completed in 2022 with a strong focus on sustainability. The Munin Building is environmentally certified according to BREEAM In-Use and has received the rating Very Good. Munin NXT is environmentally certified according to BREEAM-SE and has received the rating Excellent.

The property is equipped with a 256 kW solar installation that supplies renewable electricity to the building. The cooling system includes a modern cooling heat pump that provides both cooling and heat recovery, designed with a low-GWP refrigerant to minimize greenhouse gas emissions.

Since 2022, Bonnier Fastigheter has had an add-on agreement with Vattenfall for climate-allocated district heating and cooling in Uppsala. Through this agreement, our energy supply is allocated to fossil-free and recovered sources, resulting in market-based emission factors close to zero for both heating and cooling. This allows us to significantly reduce reported Scope 2 emissions while supporting Vattenfall's long-term transition toward a fully fossil-free value chain by 2040.



Förlagshuset, BF104

Built in 1886, the property Moraset 22 is located along Sveavägen in central Stockholm and comprises approximately 14,600 sqm of office space. The building has been carefully modernised over time, with a strong focus on meeting contemporary tenant requirements while preserving its historic architectural character. The property is environmentally certified according to BREEAM In-Use and has received the rating Excellent.

The property is equipped with energy-efficient climate installations, a demand-controlled VAV system and LED lighting with presence control, all contributing to long-term reductions in energy consumption. Throughout the upgrades, significant attention has been given to retaining the building's historical elements while ensuring full functionality for modern business operations.

In 2025, Bonnier Fastigheter signed an add-on agreement for “Värme för miljöredovisning,” ensuring that our purchased district heating in the Stockholm area is allocated from a renewable energy mix. This enables us to report significantly lower Scope 2 emissions while supporting Stockholm Exergi's long-term transition toward net-zero district heating.



Moraset 2, BF106

The property **Moraset 2**, located at Sveavägen 52 in central Stockholm, was constructed between 1920 and 1921 and today represents one of Bonnier Fastigheter's classic city properties, featuring a mix of office and commercial spaces. The total lettable area amounts to 4,417 square metres, distributed between office areas as well as retail and restaurant premises. The property is environmentally certified according to BREEAM In-Use and has received the rating Very Good.

The property is subject to ongoing energy-efficiency improvements, in line with Bonnier Fastigheter's energy strategy, which focuses on continuous optimisation, reduced consumption and a more efficient use of existing systems. These measures, together with upgrades of the ventilation units, have enabled a significant reduction in overall energy consumption.

In 2025, Bonnier Fastigheter signed an add-on agreement for "Värme för miljöredovisning," ensuring that our purchased district heating in the Stockholm area is allocated from a renewable energy mix. This enables us to report significantly lower Scope 2 emissions while supporting Stockholm Exergi's long-term transition toward net-zero district heating.



Impact Reporting

The impact reporting aims to disclose the environmental impact of the eligible assets financed under the Green Finance Framework, based on Bonnier Fastigheter's financing share of each project. For information on KPIs, see Appendix 2.

Assets and Projects Funded December 31, 2025 – Green Finance Framework 2021 – BF101, BF102 and BF103

GBP CATEGORY ¹	PROPERTY	LOCATION	TYPE OF PREMISE	TYPE OF ASSET	YEAR OF CONSTRUCTION	LETTABLE AREA	ENVIRONMENTAL CERTIFICATION	ENERGY CONSUMPTION ABSOLUTE	ENERGY CONSUMPTION INTENSITY	CALCULATED CARBON FOOTPRINT ABSOLUTE ²	CALCULATED CARBON FOOTPRINT INTENSITY ²
						Square metre	Type, grade	MWh	kWh/sqm Atemp	Tonnes	Kg/sqm Atemp
Green buildings	Lokstallet 6	Stockholm	Office	Existing	1928, 1971, 2016	7,300	BREEAM In-Use, Excellent	392	52	0,012	0,002
Green buildings	Fålhagen 70:1	Uppsala	Office / Retail	Existing	2012	12,600	BREEAM In-Use, Excellent	910	60	0,387	0,025
Green buildings	Kungsängen 15:1	Uppsala	Office	Existing	1993, 2003, 2022	28,200	BREEAM In-Use, Very Good, BREEAM-SE, Excellent	1 931	61	0,523	0,017

1. GBP refers to ICMA Green Bond Principles 2018
2. Scope 1&2

Impact Reporting

The impact reporting aims to disclose the environmental impact of the eligible assets financed under the Green Finance Framework, based on Bonnier Fastigheter's financing share of each project. For information on KPIs, see Appendix 2.








Assets and Projects Funded December 31, 2025 – Green Finance Framework 2024 – BF104, BF105, BF106 and BF107

GBP CATEGORY ¹	PROPERTY	LOCATION	TYPE OF PREMISE	TYPE OF ASSET	YEAR OF CONSTRUCTION	LETTABLE AREA	ENVIRONMENTAL CERTIFICATION	CARBON INTENSITY ANNUAL EMISSIONS ²	AVOIDED CARBON EMISSIONS ³	PRIMARY ENERGY DEMAND, PED	REDUCED ENERGY USE ⁴
						Square metre	Type, grade	kWh/sqm Atemp	Tonnes	kWh/sqm Atemp	MWh
Green buildings	Moraset 22	Stockholm	Office / Retail	Existing	1886	14,600	BREEAM In-Use, Excellent	0,022	142	83	67
Green Buildings	Fälhagen 70:1	Uppsala	Office / Retail	Existing	2012	12,600	BREEAM In-Use, Excellent	0,025	121	57	77
Green Buildings	Moraset 2	Stockholm	Office	Existing	1920	4,700	BREEAM In-Use, Very Good	0,015	26	69	5
Green Buildings	Lokstallet 6	Stockholm	Office	Existing	1928, 1971, 2016	7,300	BREEAM In-Use, Excellent	0,002	42	48	38

1. GBP refers to ICMA Green Bond Principles 2018
2. Scope 1-2
3. Difference between the Nordic electricity mix (ei.se 2024) and EPD-labelled hydropower, together with the difference between the residual mix and the climate-allocated alternatives for district heating and cooling.
4. Difference between total energy use 2025 compared to 2024

Appendix 1 – Eligible categories & asset descriptions





Green Finance Framework 2021 (1/2)

GBP & GLC CATEGORIES	ELIGIBLE ASSETS	CORE UN SDG TARGETS
GREEN BUILDINGS	<p>Financing of development, newly constructed properties, acquired properties that either have or will receive a design stage certification or a post-construction certification of an in-use certification of Miljöbyggnad Silver, BREEAM Excellent, LEED Gold or an equivalent level from a certification scheme and that have an energy usage which is at least 20% below the applicable national legislation.</p> <p>Financing of existing or acquired properties that either have or will receive a post-construction certification or an in-use certification of Miljöbyggnad Silver, BREEAM Very Good, LEED Gold or an equivalent level from a certification scheme, and that achieve an energy use not exceeding 95 kWh per square metre per year or reduce energy use by at least 30% from renovation/ upgrade.</p>	    
ENERGY EFFICIENCY	<p>Financing of investments, including energy retrofits such as the installation of more efficient ventilation or heating systems, adjusting light controls and light fittings.</p> <p>The Green Finance Committee will only include investments that target a minimum energy saving of 25% and where a minimum negative climate impact and potential rebound effect is achieved.</p>	 

GBP refers to ICMA Green Bond Principles 2018
 GLP refers to APLMA Green Loan Principles 2018

Appendix 1 – Eligible categories & asset descriptions






Green Finance Framework 2021 (2/2)

GBP & GLC CATEGORIES	ELIGIBLE ASSETS	CORE UN SDG TARGETS
RENEWABLE ENERGY	Financing of onsite or stand-alone installation of solar panels and geothermal heating and cooling installations as well as related infrastructure in order to increase the share of renewable energy used withing Bonnier Fastigheter's property portfolio and thereby, to support the aim of an increased share of renewable energy in the properties and to decrease the share of fossil fuels.	 
CLEAN TRANSPORTATION	Financing of EV charging points, bicycle garages, pedestrian walkways, bicycle lanes and other supportive infrastructure investments that promote and emphasise the use of clean transportation solutions.	 

GBP refers to ICMA Green Bond Principles 2018
GLP refers to APLMA Green Loan Principles 2018










Appendix 1 – Eligible categories & asset descriptions

Green Finance Framework 2024 (1/2)

ELIGIBLE GREEN PROJECTS	ELIGIBLE CRITERIA	SDG CONTRIBUTION AND EU TAXONOMY OBJECTIVE	4. The Green Building category covers both commercial and residential buildings															
GREEN BUILDINGS ⁴	<p>New buildings⁵ that meet all of the criteria below:</p> <ul style="list-style-type: none"> • Have, or will, receive a primary energy demand (PED) at least 20% lower than the Nearly Zero-Energy Building (NZEB) requirement • Have, or will, receive a design stage certification or a post-construction certification of Miljöbyggnad “Silver”, BREEAM “Excellent”, LEED “Gold”, Nordic Swan Ecolabel, or better • Have or will receive a screening of material climate risks <p>Renovation of existing buildings⁶</p> <ul style="list-style-type: none"> • Renovation of an existing building that leads to an overall reduction in Primary Energy Demand (PED) of at least 30%, compared to pre-retrofit <p>Existing buildings⁷ that meet all of the criteria below:</p> <ul style="list-style-type: none"> • Have a post-construction certification or an in-use certification of Miljöbyggnad “Silver”, BREEAM “Very Good”, LEED “Gold”, Nordic Swan Ecolabel, or better • Have undergone a screening of material climate risks • Achieve a Primary Energy Demand (PED) per square meter not exceeding the targets set out below: 	    	<p>5. New buildings refer to properties built after the 31st of December 2020</p>															
	<table border="1"> <thead> <tr> <th>Construction year</th> <th>Primary Energy Demand</th> <th>Construction year</th> <th>Primary Energy Demand</th> </tr> </thead> <tbody> <tr> <td>After 2019</td> <td>The building has an Energy Performance Certificate (EPC) demonstrating class A or is within the top 15% of the national or regional building stock⁸</td> <td>2010–2019</td> <td>80 kWh/m²</td> </tr> <tr> <td></td> <td></td> <td>1970–2009</td> <td>90 kWh/m²</td> </tr> <tr> <td></td> <td></td> <td>Before 1970</td> <td>100 kWh/m²</td> </tr> </tbody> </table>	Construction year	Primary Energy Demand	Construction year	Primary Energy Demand	After 2019	The building has an Energy Performance Certificate (EPC) demonstrating class A or is within the top 15% of the national or regional building stock ⁸	2010–2019	80 kWh/m ²			1970–2009	90 kWh/m ²			Before 1970	100 kWh/m ²	<p>6. A renovated building that fulfils the criteria for Existing buildings in this Framework can be classified as an Eligible Green Project as a whole. If the building, after a renovation, does not fulfil the criteria for an Existing building in this Framework only the cost of the renovation measures can be financed.</p>
Construction year	Primary Energy Demand	Construction year	Primary Energy Demand															
After 2019	The building has an Energy Performance Certificate (EPC) demonstrating class A or is within the top 15% of the national or regional building stock ⁸	2010–2019	80 kWh/m ²															
		1970–2009	90 kWh/m ²															
		Before 1970	100 kWh/m ²															
			<p>7. Existing buildings refer to properties built before the 31st of December 2020</p>															
			<p>8. Bonnier Fastigheter will reference an external benchmark when determining the top 15%. Such a benchmark could be e.g. guidance by national governments or a specialist study. The top 15% PED applicable under this Framework will be updated continuously.</p>															
			<p>9. For geothermal heating only projects with direct emissions below 100 g CO₂/kWh will qualify.</p>															

Appendix 1 – Eligible categories & asset descriptions

Green Finance Framework 2024 (2/2)

ELIGIBLE GREEN PROJECTS	ELIGIBLE CRITERIA	SDG CONTRIBUTION AND EU TAXONOMY OBJECTIVE
<p>ENERGY EFFICIENCY</p> 	<p>Solutions, infrastructure, technologies and related research, development and innovation to increase energy efficiency. Projects include the installation of more efficient ventilation or heating systems, adjusting light-controls and fittings AI technology and related digital solutions such as AI-assisted heating, cooling and ventilation controlling systems, Building Management Systems "BMS", Energy monitoring systems and digital water management systems.</p> <p>For a project to be eligible, Bonnier Fastigheter will ascertain the following:</p> <ul style="list-style-type: none"> • High estimated energy savings in the targeted area for physical installations (minimum 25%) • Minimise long-term negative climate impact and potential rebound effects 	 
<p>RENEWABLE ENERGY</p> 	<p>Onsite or stand-alone installations of solar panels and geothermal heating⁹ and cooling installations and thermal or electric energy storage such as borehole thermal energy storage, hydrogen storage, solar battery as well as related infrastructure.</p>	 
<p>CLEAN TRANSPORTATION</p> 	<p>EV charging points, bicycle garages, pedestrian walkways, bicycle lanes and other supportive infrastructure investments that promote the use of clean transportation solutions.</p>	 

9. For geothermal heating only projects with direct emissions below 100 g CO2/kWh will qualify

Appendix 2 – Key Performance Indicators

Green Finance Framework 2021









GBP CATEGORIES	EXAMPLES OF IMPACT INDICATORS
GREEN BUILDINGS	<ol style="list-style-type: none"> 1. Environmental certification 2. Energy consumption disclosed by absolute consumption (MWh) and intensity (kWh pr square metre) 3. Calculated carbon footprint disclosed by absolute emissions (tonnes) and intensity (kg per square metre) per year
ENERGY EFFICIENCY	<ol style="list-style-type: none"> 1. Energy savings (aggregated, kWh/year) 2. Carbon savings (aggregated, tonnes/year)
RENEWABLE ENERGY	Each yearly report will include an example (if applicable) of a renewable energy investment that has been financed with net green proceeds. KPIs will not be disclosed beforehand in this framework. Bonnier Fastigheter will focus on carbon savings, where applicable, as relevant performance metrics.
CLEAN TRANSPORTATION	<ol style="list-style-type: none"> 1. The number of installed EV charging points

Green Finance Framework 2024

GBP CATEGORIES	EXAMPLES OF IMPACT INDICATORS
GREEN BUILDINGS	<ol style="list-style-type: none"> 1. Environmental certification and level 2. Carbon intensity annual emissions 3. Reduced or avoided tonnes of CO₂e emissions 4. Primary energy demand (kWh per sqm) 5. Energy use reduced or avoided
ENERGY EFFICIENCY	<ol style="list-style-type: none"> 1. Annual energy savings in MWh 2. Examples of energy efficiency projects
RENEWABLE ENERGY	<ol style="list-style-type: none"> 1. Annual renewable energy generation (MWh) 2. Capacity of renewable energy (MW) 3. Capacity of energy storage (MW/MWh)
CLEAN TRANSPORTATION	<ol style="list-style-type: none"> 1. The number of charging stations for electric vehicles installed 2. Number of bicycles that a bicycle garage can accommodate

Appendix 3 – Sustainability Strategy

Bonnier Fastigheter’s sustainability strategy can be broken down into three components: the Neighbourhood, Relationships and the Portfolio. These three areas highlight the sustainability work from different perspectives and together form a coherent framework that enables sustainability to be integrated throughout the business. Each area has a set of defined activities and targets linked to it.

FOCUS AREA	DESCRIPTION	ASPECT	EXAMPLE OF ACTIVITIES	RELEVANT SDG
NEIGHBOURHOOD	We create and offer relevant, attractive and healthy environments/ buildings for our customers and the neighbourhood, moreover, we continuously reduce our environmental impact and create the preconditions for sustainable behaviour.	<ul style="list-style-type: none"> Sustainable architecture and material choices Effective use of resources Reduced climate impact Promotion of informed choices and sustainable behaviour 	<ul style="list-style-type: none"> Environmental certification of properties Optimise technical systems and operating schedule Active choices when buying Green agreements with tenants Increased share of renewable energy Annual CSI survey Active customer dialogue 	    
RELATIONSHIPS	We commit to value-based partnerships that enable development. We also promote well-being, high productivity and fair behaviour internally and with our stakeholders.	<ul style="list-style-type: none"> Competent organization Responsible business relations Sustainable urban development 	<ul style="list-style-type: none"> Annual engagement survey Staff appraisal Health examination Commendation survey Annual safety rounds Code of conduct internally/externally Commitment to urban development collaboration 	 
PORTFOLIO	We are developing our operations to promote long-term sustainable growth and proactive risk management.	<ul style="list-style-type: none"> Growing sustainable portfolio Systematic risk management Ensure measurability and follow-up 	<ul style="list-style-type: none"> Increase the proportion of green financing Act on the properties’ risks and opportunities linked to climate change Consider environmental and climate aspects when acquiring Have a low financial and operational risk 	  



Revisorns rapport över översiktlig granskning av Green Finance Impact Report 2025

Till Bonnier Fastigheter AB, organisationsnummer 556058-2354

Inledning

Vi har fått i uppdrag av styrelsen i *Bonnier Fastigheter AB* ("Bonnier Fastigheter") att översiktligt granska företagets Green Finance Impact Report för år 2025. Omfattningen av vår granskning avser sida 5-6 i Green Finance Impact Report.

Styrelsens och företagsledningens ansvar

Det är styrelsen och företagsledningen som har ansvaret för att upprätta rapporten i enlighet med tillämpliga kriterier. Kriterierna framgår i Bonnier Fastigheter Green Bond Framework April 2021 och Green Bond Framework May 2024 ("ramverket") som finns tillgänglig på Bonnier Fastigheters hemsida, och som är tillämpliga för Green Finance Impact Report, samt av företagets egna framtagna redovisnings och beräkningsprinciper. Detta ansvar innefattar även den interna kontroll som bedöms nödvändig för att upprätta en Green Finance Impact Report som inte innehåller väsentliga fel, vare sig dessa beror på oegentligheter eller på fel.

Revisorns ansvar

Vårt ansvar är att uttala en slutsats om rapporten grundad på vår översiktliga granskning. Vårt uppdrag är begränsat till den historiska information som redovisas och omfattar således inte framtidsorienterade uppgifter.

Vi har utfört vår översiktliga granskning i enlighet med ISAE 3000 *Andra bestyrkandeuppdrag än revisioner och översiktliga granskningar av historisk finansiell information*. En översiktlig granskning består av att göra förfrågningar, i första hand till personer som är ansvariga för upprättandet av rapporten, att utföra analytisk granskning och att vidta andra översiktliga granskningsåtgärder. En översiktlig granskning har en annan inriktning och en betydligt mindre omfattning jämfört med den inriktning och omfattning som en revision enligt International Standards on Auditing och god revisionssed i övrigt har.

Revisionsföretaget tillämpar ISQC 1 (International Standard on Quality Control) och har därmed ett allsidigt system för kvalitetskontroll vilket innefattar dokumenterade riktlinjer och rutiner avseende efterlevnad av yrkesetiska krav, standarder för yrkesutövningen och tillämpliga krav i lagar och andra författningar. Vi är oberoende i förhållande till Bonnier Fastigheter enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

De granskningsåtgärder som vidtas vid en översiktlig granskning gör det inte möjligt för oss att skaffa oss en sådan säkerhet att vi blir medvetna om alla viktiga omständigheter som skulle kunna ha blivit identifierade om en revision utförts. Den uttalade slutsatsen grundad på en översiktlig granskning har därför inte den säkerhet som en uttalad slutsats grundad på en revision har.

Vår granskning utgår från de av styrelsen och företagsledningen valda kriterier, som definieras ovan. Vi anser att dessa kriterier är lämpliga för upprättande av rapporten.

Vi anser att de bevis som vi skaffat under vår granskning är tillräckliga och ändamålsenliga i syfte att ge oss grund för vårt uttalande nedan.

Uttalande

Grundat på vår översiktliga granskning har det inte kommit fram några omständigheter som ger oss anledning att anse att rapporten inte, i allt väsentligt, är upprättad i enlighet med de ovan av styrelsen och företagsledningen angivna kriterierna.

Göteborg den dag som framgår av våra elektroniska underskrifter

Öhrlings PricewaterhouseCoopers AB

Isa Schuman
Auktoriserad revisor

Deltagare

ÖHRLINGS PRICEWATERHOUSECOOPERS AB 556029-6740 Sverige

Signerat med Svenskt BankID

2026-04-09 11:43:23 UTC

Undertecknare

Datum

Namn returnerat från Svenskt BankID: ISA SCHUMAN

Isa Schuman

Director

Leveranskanal: E-post