



# Bonnier Fastigheter

## Green Finance Impact Report

- Regarding Year 2023
- Issued April 30, 2024

# 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.

**Compilation of outstanding loans and issues under the Green Finance Framework and Assets and Projects Funded - December 31, 2023**

Loan no.	Ticker	Exchange	Type	Issue Date	Maturity Date	Green Bond Principle (GBP) Category	Allocated Amount	Property	Location
ISIN SE0014855839	BF 101	Nasdaq Stockholm	Senior Unsecured	06/05/2021	06/05/2026	Green Buildings	562 mSEK	Lokstallet 6	Stockholm
ISIN SE0014855839	BF 101	Nasdaq Stockholm	Senior Unsecured	06/05/2021	06/05/2026	Green Buildings	438 mSEK	Fålhagen 70:1	Uppsala
ISIN SE0013360740	BF 102	Nasdaq Stockholm	Senior Unsecured	12/04/2022	12/04/2027	Green Buildings	750 mSEK	Kungsängen 15:1	Uppsala
ISIN SE0013360757	BF 103	Nasdaq Stockholm	Senior Unsecured	12/04/2022	12/04/2027	Green Buildings	250 mSEK	Kungsängen 15:1	Uppsala
Current Outstanding Amount							2,000 mSEK		

# Brief Description of Assets Funded

## ATLAS GARDEN (BF101)

The property Lokstallet 6 is located in central Stockholm and consists of approximately 7,300 sqm office and health care space as well as garage. The property, which is originally from 1928, was renovated in the 1970s and received an extensive upgrade in 2016, when the property also was expanded with a top floor and given a new facade and interior.

During the upgrade of the property, several active choices were made to ensure an efficient and sustainable operation of the building. For example, to ensure high comfort and low energy consumption, a ventilation system was chosen that adapts the air flow to the use of the premises, i.e., at lower occupancy, the flow and thus the consumption is reduced. The property was provided with a sedum roof for environmental and aesthetic reasons.

Since 2020, the property has been certified in accordance with BREEAM In-Use with the rating Excellent.





# Brief Description of Assets Funded

## CENTRALHUSET (BF101)

The property Fålhagen 70:1 is located in the middle of the transportation hub in central Uppsala. The property consists of approximately 12,600 sqm office and retail space. The property was built in 2012.

To optimize the energy consumption, an AI-based energy solution was installed in 2021. Data is collected from CO2 meters in the building, temperature sensors both indoors and outdoors, as well as from the energy provider and SMHI. The system can for example predict when it will be cloudy and can refrain from lowering the heat even though the sun currently is shining. The system can also adjust the air flows according to how many people are on site. With the help of a well-tuned system, the building has all the prerequisites to maintain a high level of comfort, and at the same time reduce its environmental impact.

The property has since the construction been environmentally certified. The most recent re-certification was carried out in 2021 when the property retained the rating Very Good in accordance with BREEAM In-Use.



# Brief Description of Assets Funded

## KUNGSÄNGEN 15:1 (BF102 & BF103)

The property Kungsängen 15:1, located in central Uppsala, is an office building (Munin) of approximately 24.600 sqm LOA in two adjoining building bodies that were built in 1993 and 2003 respectively. The building has five to six floors above ground and a garage floor below ground. In 2022, Munin NXT, a separate office building of approximately 3.600 sqm LOA with sustainability in focus was completed within the property.

During 2022 the roof of the building has been equipped with a solar cell installation with an output of 256 kWh. In parallel with the that installation the cooling machine was replaced and upgraded. The building now has a modern cooling heat pump that produces cooling and has heat recovery. Choosing a refrigerant with a low GWP factor was an important factor in order to minimize the potential emissions of greenhouse gases. The cooling heat pump is operated with the help of the solar cells and thus enable the production of green energy.

Since 2022, the building Munin has been certified in accordance with BREEAM In-Use with the rating Very Good. The building Munin NXT is provisionally certified in accordance with BREEAM-SE with the rating Excellent.



# 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.

## Assets and Projects Funded – December 31, 2023:

GBP Category	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*	Calculated carbon footprint intensity*
						Sqm	Type, grade	MWh	kWh/sqm	Tonnes	Kg/sqm
Green Buildings	Lokstallet 6	Stockholm	Office	Existing	1928, 1971, 2016	7,300	BREEAM In-Use, Excellent	484	65	10	1,4
Green Buildings	Fålhagen 70:1	Uppsala	Office / Retail	Existing	2012	12,600	BREEAM In-Use, Very Good	986	68	0	0
Green Buildings	Kungsängen 15:1 (Munin)	Uppsala	Office	Existing	1993, 2003	24,600	BREEAM In-Use, Very Good	1 623	61	0	0

\* Scope 1 & 2

## Impact Assessment – Key Performance Indicators

The impact assessment is based on the Key Performance Indicators (KPIs) presented in Appendix 2. For the GBP (Green Bond Principles) category Green Buildings (see above), the impact indicators are as follows:

- Environmental certification.
- Energy consumption disclosed by absolute consumption (MWh) and intensity (kWh per square meter) per year.
- Calculated carbon footprint disclosed by absolute emissions (tonnes) and intensity (kg per square meter) per year.

# Appendix 1 – Eligible categories and asset descriptions

GBP & GLP CATEGORIES	ELIGIBLE ASSETS	CORE UN SDG TARGETS	
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.	<div><div>11 SUSTAINABLE CITIES AND COMMUNITIES</div><div>13 CLIMATE ACTION</div></div>	
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>	<div><div>7 AFFORDABLE AND CLEAN ENERGY</div><div>13 CLIMATE ACTION</div></div>	
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>	<div><div>3 GOOD HEALTH AND WELL-BEING</div><div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div><div>7 AFFORDABLE AND CLEAN ENERGY</div><div>13 CLIMATE ACTION</div><div>11 SUSTAINABLE CITIES AND COMMUNITIES</div></div>	
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 within 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.	<div><div>7 AFFORDABLE AND CLEAN ENERGY</div><div>13 CLIMATE ACTION</div></div>	

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









# Appendix 2 – Key Performance Indicators




GBP CATEGORIES	EXAMPLES OF IMPACT INDICATORS
CLEAN TRANSPORTATION	1. The number of installed EV charging points.
ENERGY EFFICIENCY	1. Energy savings (aggregated, kWh/year). 2. Carbon savings (aggregated, tonnes/year).
GREEN BUILDINGS	1. Environmental certification. 2. Energy consumption disclosed by absolute consumption (MWh) and intensity (kWh per squaremetre) per year. 3. Calculated carbon footprint disclosed by absolute emissions (tonnes) and intensity (kg per square metre) per 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.







# Appendix 3 – Bonnier Fastigheter's Sustainability Strategy

**Bonnier Fastigheter's sustainability strategy can be broken down into three components: the Neighbourhood, Relationships and the Portfolio. These three areas highlight sustainability efforts from different aspects and together form one complete unit.**

Fokus area	Description	Aspect	Examples of activities	Relevant SDG
<b>NEIGHBOURHOOD</b>				
	We create and offer relevant, attractive and healthy environments/properties for our customers and the local area, moreover, we continuously reduce our environmental impact and create the preconditions for sustainable behaviour.	<ul style="list-style-type: none"> <li>• Sustainable architecture and material choices</li> <li>• Effective use of resources</li> <li>• Reduced climate impact</li> <li>• Promotion of informed choices and sustainable behavior</li> </ul>	<ul style="list-style-type: none"> <li>• Environmental certification of properties</li> <li>• Optimize technical systems and operating schedule</li> <li>• Active choices when buying</li> <li>• Green agreements with tenants</li> <li>• Increased share of renewable energy</li> <li>• Annual CSI survey</li> <li>• Active customer dialogue</li> </ul>	    

Fokus area	Description	Aspect	Examples of activities	Relevant SDG
<b>RELATIONSHIPS</b>				
	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"> <li>• Competent organisation</li> <li>• Responsible business relations</li> <li>• Sustainable urban development</li> </ul>	<ul style="list-style-type: none"> <li>• Annual engagement survey</li> <li>• Staff appraisal</li> <li>• Health examination</li> <li>• Commensation survey</li> <li>• Annual safety rounds</li> <li>• Code of conduct internally / externally</li> <li>• Commitment to urban development collaborations</li> </ul>	 

Fokus area	Description	Aspect	Examples of activities	Relevant SDG
<b>PORTFOLIO</b>				
	We are developing our operations to promote long-term sustainable growth and proactive risk management.	<ul style="list-style-type: none"> <li>• Growing sustainable Portfolio</li> <li>• Systematic risk management</li> <li>• Ensure measurability and follow-up</li> </ul>	<ul style="list-style-type: none"> <li>• Increase the proportion of green financing</li> <li>• Act on the properties' risks and opportunities linked to climate change</li> <li>• Consider environmental and climate aspects when acquiring</li> <li>• Have a low financial and operational risk</li> </ul>	  

Bonnier Fastigheter's sustainability strategy



# Revisorns rapport över översiktlig granskning av Green Finance Impact Report

Till Bonnier fastigheter AB, organisationsnummer 556058-2354

## Inledning

Vi har fått i uppdrag av styrelsen i Bonnier Fastigheter AB ("Bonnier Fastigheter") att översiktligt granska företags Green Finance Impact Report för år 2023. Omfattningen av vår granskning avser sida 6 i Green Finance Impact Report.

## Styrelsens och företagsledningens ansvar

Det är styrelsen och företagsledningen som har ansvaret för att upprätta Impact Report i enlighet med tillämpliga kriterier. Kriterierna framgår i *Bonnier Fastigheter Green Bond Framework* ("ramverket") som finns tillgänglig på Bonnier Fastigheters hemsida, som är tillämpliga för Impact Report, samt av företags egna framtagna redovisnings- och beräkningsprinciper. Detta ansvar innefattar även den interna kontroll som bedöms nödvändig för att upprätta en 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 investerarrapporten 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 investerarrapporten, 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 investerarrapporten.

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 investerarrapporten inte, i allt väsentligt, är upprättad i enlighet med de ovan av styrelsen och företagsledningen angivna kriterierna.

Stockholm, den dag som framgår av vår underskrift.

PricewaterhouseCoopers AB

Helena Ehrenborg

Auktoriserad revisor

# Deltagare

PRICEWATERHOUSECOOPERS AB 556067-4276 Sverige

<b>Signerat med Svenskt BankID</b>	<b>2024-04-30 11:18:53 UTC</b>
Namn returnerat från Svenskt BankID: Helena Sigrid Elisabet Ehrenborg	Datum
Helena Ehrenborg	Leveranskanal: E-post

<b>Granskare</b>
Amanda Okmian
Leveranskanal: E-post