

## ESG Questionnaire for NP3 Fastigheter AB (publ)

Please write the answer under each question

### General industry

1 The industry's three biggest sustainability-related challenges according to NP3 and briefly describe the process for identifying these challenges:

- (i) The industry's ability to integrate sustainability in the investment strategy and value creation process. A key challenge is how fast real estate companies can implement sustainability measures into their daily operations simultaneously as the return and earnings are kept on historical levels. Company actions to deal with this challenge includes collaborations with tenants, e.g. through green lease agreements.
- (ii) The industry's significant emission rates and its serious impact on climate change. This goal is achieved by switching to renewable energy sources and investing in energy efficiency thereby reducing the emissions from the existing property portfolio. The company's investments in new construction is limited but nevertheless the emissions from the building process are reduced by sourcing sustainable materials when possible.
- (iii) Taking a broader approach to sustainability, i.e. not only taking the environmental impact into account but also social aspects as collaboration with tenants, well-being of employees and other stakeholders, social integration to support increased diversity in the society as a whole and act for anti-corruption and fraud.

The process to identify sustainability-related challenges is carried out through work in the company's Green finance committee, update of strategy and business plans, conducting Double Materiality Assessments (aligned with CSRD), and in recurring dialogues with stakeholders.

2 Have you conducted any preliminary assessments of your company in relation to the EU Taxonomy? If so, what was the outcome?

Yes, the company has in its annual report for 2024 (page 55) made an initial and preliminary assessment of NP3s alignment of the taxonomy. The outcome was that approximately 24% of the turnover was aligned with the taxonomy.

### Environment

1 List NP3's three primary risks related to climate change and list, if any, NP3's climate-related opportunities:

Three primary risks related to climate change:

- (i) Extreme and unstable weather conditions, such as snow, wind and rain
- (ii) Increased costs related to damages caused by the climate change, e.g. increased costs for restorations and insurance premiums.
- (iii) The cost for complying with stricter regulations and the cost of adapting to new rules

The company's climate-related opportunities:

- Energy-efficient solutions for a low-carbon property portfolio (reduction of energy use and carbon dioxide emissions of its portfolio)
- Increased portfolio of green eligible assets
- Environmental requirements on suppliers in the procurement process
- Investments in energy savings measures (electricity, heating, ventilation, lighting and windows)

2 Does the firm anticipate any climate-related investments, and if so, to what extent?:

The company is gradually increasing its climate-related investments as a proportion of total investments in its existing portfolio. These investments comprise:

- Ventilation systems to increase air quality and increased energy efficiency
- Installation of geothermal heating and air heat pump
- Solar cells and charging stations for electricity cars
- Continuous development and improvement of meter system installed for energy consumption

3 Circular economy: How are purchases and waste managed? Does NP3 rely on any scarce resources for its operations? What efforts are made to mitigate the risk of those resources becoming even more scarce in the future?

Requirements are made on suppliers in connection with procurements and waste management to comply with NP3's ESG standards. Historically, the sole scarce resources which NP3 has relied on is fossil fuels and accordingly current focus has been to evaluate alternative energy sources with the goal to phase out fossil fuels. In 2024, two properties were acquired where the main heating is with oil; the intention is that these properties will be converted to another form of heating in the near future.

- 4 Transition-related risks (for example changed customer preferences or legislation): Do you anticipate any risks or opportunities due to the transition to a carbon-neutral society? Is there any risk of the firm's offer being negatively effected? If yes, how has the firm positioned itself to handle that risk?

In terms of transitions related risks the company's focus is to increase the number of energy-efficient and sustainable properties, which is achieved by investing in energy efficiency savings together with tenants and thereby upgrading buildings EPC ratings. The company have a goal of increasing the energy class from E/F/G of at least ten properties per year by 2033. The company regard this transition as a win-win, both for NP3 and its tenants, but more importantly for the climate.

- 5 Have you set a target to become carbon neutral? If so, how have you defined carbon neutrality?

NP3's long-term goal is to achieve net-zero emissions across the entire value chain by 2045, with a short-term goal of reducing Scope 1 and 2 emissions by 42 percent and Scope 3 emissions by 25 percent by 2030. The targets are validated by Science Based Targets (SBTi).

- 6 Disclose Scope 1, 2 & 3 GHG emissions. If not available, do you have a time plan for when to start reporting?

Scope 1 - 254 (ton CO<sub>2</sub>); Scope 2 - 3,491 (ton CO<sub>2</sub>); Scope 3 - 5,276 (ton CO<sub>2</sub>) (NP3's Annual report 2024)

- 7 Please list the firm's (1-2) primary means of making a positive environmental impact or minimising negative environmental impact. Please list the corresponding most relevant UN Sustainability Development Goals. What proportion of sales can be directly linked to selected UN SDGs?

NP3's primary focus areas are Sustainable cities and communities and economic growth. NP3 has the greatest opportunity to contribute to goal: 6 (clean water and sanitation), 7 (Affordable and clean Energy), 11 (Sustainable Cities and Communities), 12 (Responsible Consumption and Production), 15 (life on land). All these goals together can be linked to and have an impact on company sales, i.e. 100% of the company sales can be linked to the above goals. (NP3's Annual report 2024)

## S - Social

- 1 Does the firm have a history of accidents? If so, how have these been managed? Are there any preventive measures, such as policies?

Historically, the company has not experienced any serious accidents. To prevent accidents the company have a code of conduct and a code of conduct for suppliers. In case of serious incidents, the company has a crisis management plan in place.

- 2 If applicable, state NP3's targets for gender and cultural equality and indicate the relevant split of men/women at every level of the firm, particularly the Board of Directors and management team.

The Company has not set a target for this goal. Board of Directors - 33% women, Management team - 0% women, 41% women - among all employees, per year-end 2024. During 2025 the share of women in the Board of Directors have increased to 40% and in the Management team will increase to 20% during Q3.

- 3 Does the company conduct any community engagement activities aside from those directly connected to the business?

The company is sponsoring both local and worldwide integration and charity projects as integration work at local sports clubs and supporting young women's rights abroad.

- 4 How often does NP3 conduct audits of its suppliers? How often do you discover incidents not compliant with your code of conduct?

Suppliers and other business partners shall apply the principles of NP3's code of conduct for suppliers. To date, no regular audits have been conducted however an ESG supplier formula has been sent to the largest suppliers. All suppliers except one has answered the formula and no supplier not compliant with our code of conduct have been noted. When evaluating current and future suppliers, the principles in the code of conduct must be applied. Work on human rights at the supplier level is ensured through training initiatives and requirements for self-control. No incidents have been noted.

- 5 Please list the firm's (1-2) primary means of making a positive social impact or minimising negative social impact. Please list the corresponding most relevant UN Sustainable Development Goals. What proportion of sales can be directly linked to selected UN SDGs?

(i) Suppliers.

Environment, working conditions and human rights are important parameters for NP3 as a company. All the company's suppliers and contractors meet the same basic requirements that NP3 sets for itself, something the company considers par for the course. For NP3, a long-term approach is essential and it is important that the operations are conducted in such a way that promotes sustainable development.

(ii) We contribute to knowledge and experience building

The real estate industry has long had difficulty recruiting new staff. NP3 therefore wants to work to ensure that young people and jobseekers get a positive picture of the sector. This is done by offering collaborations and internships in the company, among other things. During the year, NP3 hosted a trainee and, through a long-standing partnership with an upper secondary school, also hosted groups of students. The company also contributes during interviews with university/college students.

(iii) Contribution to the UN Sustainable Development Goals.

Goal 3 – Good Health and Well-being  
NP3 provides a safe and secure working environment for its employees, tenants, and suppliers.

Goal 5 – Gender Equality  
NP3 promotes equal treatment and actively works to prevent discrimination, harassment, and abusive behavior.

Goal 8 – Decent Work and Economic Growth  
NP3 ensures a safe and secure working environment.  
Through ethical and profitable operations, active market presence, and local engagement, NP3 contributes to increased employment and purchasing power.  
The company promotes equal treatment and combats discrimination in the workplace.

Goal 11 – Sustainable Cities and Communities  
NP3 contributes to stronger communities through local presence and engagement.

Goal 12 – Responsible Consumption and Production  
NP3 promotes good working conditions throughout its supply chain.

Goal 16 – Peace, Justice and Strong Institutions  
NP3 promotes equal treatment and actively works to prevent discrimination and harassment.

G - Governance	
1	<p>Do all staff members receive continuing education on anti-corruption? Is there an external whistle-blower function? Are there any ongoing or historical incidents involving corruption, cartels or any other unethical business conduct? Have any preventive measures been taken?</p> <p>Staff members have continuously education in anti-corruption. There is a whistleblower function with a policy how to act and report to the immediate manager, the company management or the board. No historical incidents regarding corruption have occurred.</p>
2	<p>Please state the firm's business tax residence (i.e. where the firm pays tax) and explain why that specific tax residence was chosen:</p> <p>Sweden where the operations are.</p>
3	<p>How many independent members sits on the Board of Directors?</p> <p>5 of 6 are independent. At year end.</p>
4	<p>Please state if and to what extent, the company has transaction with related parties:</p> <p>Historically, transactions with related parties have been limited. When these occur, they are always carried out at arm-length. There are also procedures in place for conflict of interest matters.</p>
5	<p>Which KPIs dictate the remuneration (particularly if sustainability and gender diversity are included)?</p> <p>In order to promote long-term financial performance and the effectiveness of sustainability work, NP3 also has sustainability targets in the variable remuneration of senior executives; sustainability targets are also always included as a basis in the company's profit-sharing trust, which covers all employees except the CEO</p>
6	<p>Describe the company's process for monitoring and reporting ESG issues and performance to senior management/the Board. Confirm what KPIs are monitored (if any) and how frequently reporting is undertaken.</p> <p>The company's sustainability work has been reported to the board at regular board meetings, where all sustainability-related issues are also a standing item on the agenda. Sustainability work is also presented at the regular meetings of the audit committee. Sustainability targets/goals are followed-up in company internal reporting on a quartely basis. The sustainability targets/goals include energy consumption, carbon dioxide emission and compliance with green bond framework. Other sustainability targets/goals are followed-up at semi-annual/annual performance reviews</p>
7	<p>Have you signed a Union agreement?</p> <p>Yes</p>

Principle Adverse Impacts	numeric answers):
· Revenue (EUR):	174 MEUR (2024)
· Greenhouse gas emissions; Scope 1, Scope 2, Scope 3:	1) 254 (ton CO2), 2) 3,491 (ton CO2), 3) 5,276 (ton CO2)
· Share of non-renewable energy consumption:	Aprox. 3%
· Share of non-renewable energy production:	0%
· Energy consumption in GWh:	165
· Tonnes of emissions to water:	0
· Tonnes of hazardous waste and radioactive waste generated:	0
· Unadjusted gender pay gap:	0
· Board gender diversity:	33/67
Principle Adverse Impacts	(yes/no answers):
· Fossil fuel operations: [Yes][No]	No
· Sites/operations located in or near to biodiversity sensitive areas where activities negatively affect those areas: [Yes][No]	No
· Science based target: [Yes][No]	Yes

·	Report to CDP: [Yes][No]	Yes
·	UN Global Compact Signatory: [Yes][No]	No
·	Involved in the manufacture or selling of controversial weapons: [Yes][No]	No
·	Whistle blower policy: [Yes][No]	Yes
·	Supplier code of conduct: [Yes][No]	Yes