ESG VERIFICATION FOR THE EU TAXONOMY:

NEW CONSTRUCTION - CLIMATE CHANGE MITIGATION

The following table shows the requirements of the taxonomy according to Annex I of the Delegated Act of the EU Taxonomy and the Taxonomy Regulation for the economic activity New Construction. A performed ESG verification for the EU taxonomy according to the DGNB, which complies with the verification requirements shown below, builds on the DGNB's interpretation of the intention of the present requirements and regulations. If the specifications are substantiated from external bodies, adjustments may be made to the present document.

20th July, 2021

No.	Taxonomy Requirement
1. Basic information	
1.1	Is the project a residential building or non- residential building?
1.2	In which year was the building built?
1.3	What is the gross floor area (GFA) of the building under consideration?
1.4	General information about the building
1.5	What stage is the project and the submitted data at?
1.6	Is the building (being) certified? Which certification does the building have?
2. Minimum requirement	
2.1	Are the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the ILO on Fundamental Principles and Rights at Work and the International Bill of Human Rights being adhered to in the context of the acquisition or ownership of the building?
3.Climate Change Mitigation	
3.1	a) Is the annual primary energy demand related to regulated energy consumption during the operating phase (B6 according to EN 15978) available?
	b) Is the primary energy demand at least 10% below nearly-zero energy building (NZEB) standard, which are defined in national regulation?
3.2 For buildings larger than 5000m² (For residential buildings: the tests are conducted for a representative selection of dwelling types)	Was the building checked for air-tighness and a thermography measurement conducted after completion and were deviations from the performance levels specified in the planning phase or other deficiencies disclosed to investors and clients? OR Alternatively to the thermal integrity testing, has the quality of processes been controlled robustly and traceably during the construction process?
3.3 For buildings larger than 5000m²	Has the life cycle GHG potential of the building resulting from construction been calculated for each stage in the life cycle and is it disclosed to investors and clients upon request?
4. DNSH Climate Change Adaptation	
4.1	Has a screening of the physical climate risks from Annex 2 been carried out for the expected lifetime of the building and a robust climate risk and vulnerability assessment been conducted to assess the materiality of the risk (methodologies in Annex 2)?
4.2	Based on the identified risks, are measures taken (or planned for the next 5 years) that reduce the most important identified physical climate risks?
4.3 (if 4.2 answered with yes)	Does the building and its (planned) climate adaptation measures not adversely affect other people's climate adaptation efforts, nature and other assets?
4.4 (if 4.2 answered with yes)	Are the building and its (planned) climate adaptation measures aligned to regional or national climate adaptation strategies, considering nature-based solutions or relying on green infrastructure?

5. DNSH Water	
5.1	For non-residential buildings: Were water appliances installed, which comply to the specifications in Annex 3?
5.2	a) In order to avoid adverse effects from the construction site, have environmental risks related to maintaining water quality and avoiding water scarcity been identified?
	b) In order to avoid the identified adverse effects, have the risks been addressed to achieve and maintain a good water quality and ecological potential on the construction site and was a protection management plan developed for the potentially affected water bodies?
6. DNSH Circular Economy	
6.1	Are at least 70% (by weight) of the non-hazardous construction and demolition waste generated on the construction site prepared for re-use or sent for recycling or other material recovery, including backfilling operations that use waste to substitute other materials?
6.2	Did operators limit waste generation in processes related to construction and demolition by considering aspects listed below? • using the best available techniques • demolishing selectively to enable removal and safe handling of hazardous substances • facilitating reuse and high-quality recycling by selectively removing materials using sorting systems for construction and demolition waste
6.3	Does the building design and construction technique support circularity by being designed more resource-efficient, adaptable, flexible and dismantleable?
7. DNSH Pollution	
7.1	Do the products comply with the requirements set out in Annex 4?
7.2	Were only building components and materials used that emit less than 0,06mg of formaldehyde per m³ of material or component and less than 0,001mg of other categories 1A and 1B carcinogenic VOC per m³ of material or component? [This requirement is applicable to following products used in new construction: paints, varnishes, ceiling tiles, floor coverings, including associated adhesives and sealants, internal insulation and interior surface treatments treating damp and mould.]
7.3 if the building is located on a potentially contaminated site (brownfield site)	Was the building site subject to an investigation for potential contaminants?
7.4	Were measures implemented to reduce noise, dust and pollutant emissions during construction or maintenance works?
8. DNSH Biodiversity	
8.1	Has an Environmental Impact Assessment (EIA) or screening been completed according to Directive 2011/92/EU?
8.2 (if 8.1 answered with yes)	Have the required mitigation and compensation measures identified in the EIA for protecting the environment been implemented?
8.3	Was the building not built on the following land: • arable land and crop land with moderate to high fertile soil • greenfield land of recognised high biodiversity value and land that serves as habitat of endangered species (flora and fauna) • land matching the definition of forests as determined in national law used in the national greenhouse gas inventory
8.4 (if 8.3 was answered with no)	Has an appropriate assessment been conducted and necessary mitigation measures been implemented, which will not have any significant effect on the conservation objective of the protected areas?