

## ESG VERIFICATION FOR THE EU TAXONOMY

### ACQUISITION AND OWNERSHIP –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 Acquisition and Ownership. 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.

15th April 2022

Nr.	Taxonomy Requirement
<b>1. Basic information</b>	
1.1	Is the building 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	Is the building (being) certified? Which certification does the building have?
<b>2. Minimum requirement</b>	
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? <sup>1</sup>
<b>3. Climate Change Mitigation</b>	
3.1 built before 31.12.2020	a) Is the annual primary energy demand related to regulated energy consumption during the operating phase (B6 according to EN 15978) available?
	b) Does building at least have an Energy Performance Certificate (EPC) class A, OR Is the primary energy demand within the top 15% of the national or regional building stock?
3.2 Built after 31st December, 2020	a) Is the annual primary energy demand [kWh / (m2*a)] during the operating phase available?
	b) Is the primary energy demand at least 10% below nearly-zero energy building (NZEB) standard, which are defined in national regulation?
	c) For buildings larger than 5000m <sup>2</sup> GFA, Was the building checked for airtightness 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 Instead of the thermal integrity testing, has the quality of processes been controlled robustly and traceably during the construction process?  For buildings with GFA >5000m <sup>2</sup> GFA: 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?
3.3 (for non-residential buildings)	Is the building operated efficiently through an energy performance monitoring and assessment?
<b>4. DNSH Climate Change Adaptation</b>	
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 <u>not adversely</u> 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?

<sup>1</sup> According Article 18 "Minimum safeguards" of Taxonomy Regulation 2020/852

