

**ESG-VERIFICATION FOR THE EU-TAXONOMY: ACQUISITION AND OWNERSHIP**

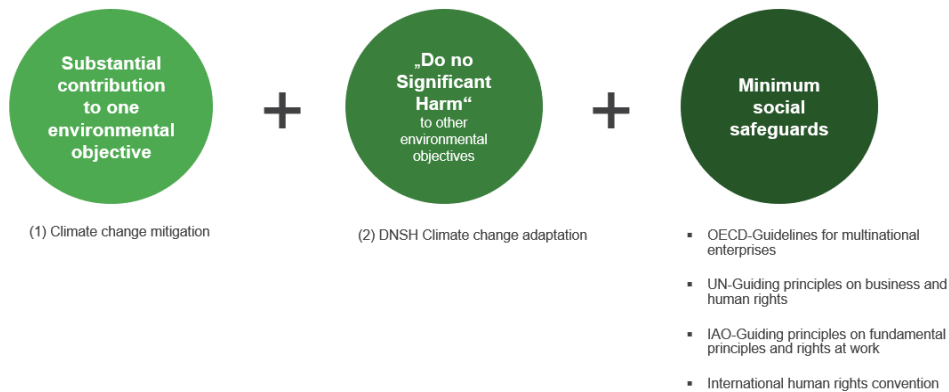
The following table shows the requirements of the taxonomy for the industry Acquisition and Ownership.

For the concretizations of the requirements arising from external bodies, there may be adjustments to the present document. To classify the economic activity as taxonomy compliant, one can choose either Environmental objective 1: Climate change mitigation OR Environmental objective 2: Climate change adaptation.

To be classified as taxonomy compliant, all relevant criteria for a significant contribution, DNSH requirements and minimum requirements must be met. For a better understanding, the currently possible constellations are shown graphically in the following figure.

Date: 29.09.23

**Alternative 1: Substantial contribution – Climate change mitigation**



**Alternative 2: Substantial contribution – Climate change adaptation**



Questions
<b>General Information</b>
Is it a residential building or non- residential building?
Date of submission of the building permit application ready for approval
(Expected) Date of completion
What is the gross floor area (GFA) of the building under consideration?
General information about the building
At what stage is the project and the submitted data?
<b>Minimum social safeguards</b>
Has the company committed itself to corporate responsible governance and due diligence in accordance with the following principles and guidelines? <ul style="list-style-type: none"> <li>• OECD Guidelines for Multinational Enterprises (OECD MNE Guidelines)</li> <li>• UN Guiding Principles on Business and Human Rights (UNGPs), including the fundamental principles and rights set out in the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work</li> <li>• International Charter on Human Rights (OHCHR)</li> </ul>
Have appropriate procedures (processes, mechanisms) been implemented in the company to ensure fulfillment of the above-mentioned guidelines and principles in the following areas? <ul style="list-style-type: none"> <li>• Human rights including labor rights</li> <li>• Anti-bribery and anti-corruption</li> <li>• Levy of taxes</li> <li>• Fair competition/ fair business practices</li> </ul>
Have there been in the past or are there currently any violations of human rights including labor rights, anti-bribery and corruption laws, tax law or fair competition that have been adjudicated by a court of law? or Allegations made against the company by, for example, the OECD National Contact Point or the Business and Human Rights Resource Centre and the company refuses to cooperate or make contact. or Has the company been non-compliant with the OECD Guidelines by the OECD National Contact Point?
<b>Substantial contribution: Climate change mitigation</b>
Buildings for which the application for the building permit was submitted completely before 31.12.2020
Does the building have at least a Class A Energy Performance Certificate (EPC) OR Is the building part of the top 15% of the national or regional building stock according to primary energy demand.
Buildings for which the application for the building permit was submitted completely after 31.12.2020
Is the primary energy demand at least 10% below the national nearly-zero energy building (NZEB) standard? For buildings larger than 5000m <sup>2</sup> GFA, Was the building checked for airtightness and a thermography measurement conducted after completion and were any deviation in the levels of performance set at the design stage or defects in the building envelope 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?

For buildings with GFA >5000m<sup>2</sup>:

Has the life cycle global warming potential (GWP) 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?

For large non-residential buildings\*

Is an energy management system implemented in the building to monitor and regularly evaluate its performance to operate it in an energy-efficient way?

**Substantial contribution: Climate change adaptation**

Has a robust climate risk and vulnerability analysis been conducted on the key hazards in Annex 2 that assesses the likelihood of occurrence and the extent of damage in relation to the performance of economic activity and meets the following additional requirements?

- Period under consideration is forward-looking and, as far as possible, in line with the expected lifetime (at least 30 years)
- Assessment of future risks using future scenarios based on the climate models from the latest IPCC report (at least RCP 8.5 as worst-case scenario; if a hazard has become material several times in the past, additionally a good-case scenario, e.g., RCP 2.6 or RCP4.5)
- Assessment of risk and vulnerability of the individual system elements

If significant risks or vulnerabilities are identified, does the economic activity implement adaptation solutions that significantly reduce the key physical climate risks?

In doing so, the adaptation solutions meet the following requirements:

- a) Do the implemented adaptation solutions do not lead to a degradation of adaptation efforts or levels of resilience in people, nature, cultural heritage, assets, and other economic activities?
- b) Were nature-based solutions or solutions relying on blue and green infrastructure considered and preferred where possible in the adaptation solutions implemented?
- c) Do the implemented adaptation solutions coincide with local, sectoral, regional, or national adaptation plans and strategies?
- d) Are implemented adaptation solutions monitored and measured against predefined indicators, and are remedial actions considered when indicators are not met?
- e) If the implemented adaptation solutions are physical and correspond to an activity, where the Taxonomy has defined technical screening criteria, do they meet the corresponding DNSH criteria?

**DNSH-Climate change adaptation**

Has a robust climate risk and vulnerability analysis conducted on the key hazards in Annex 2 that assesses the likelihood of occurrence and the extent of damage (Vulnerability) in relation to the performance of the economic activity and meets the following additional requirements:

- Period under consideration is forward-looking and in line with the expected lifetime (at least 30 years)
- Assessment of future risks using future scenarios based on the climate models from the latest IPCC report (at least RCP 8.5 as worst-case scenario; if a hazard has become material several times in the past, additionally a good-case scenario, e.g., RCP 2.6 or RCP 4.5)
- Assessment of risk and vulnerability of the individual system elements?

If risks or vulnerabilities are identified as significant in the analysis: has an adaptation plan been established that includes adaptation solutions for each identified hazard that significantly reduces the risk? The adaptation solutions in the adaptation plan must be implemented within the next 5 years.

For hazards classified as "medium", the person responsible in the implementing company can decide on a case-by-case basis whether it makes sense to implement the adaptation solution(s). In each case, the responsible person must explain and justify the decision within a statement.

The adaptation solutions must fulfil the following requirements:

- a) Do the implemented adaptation solutions do not lead to a degradation of adaptation efforts or levels of resilience in people, nature, cultural heritage, assets, and other economic activities?
- b) Were nature-based solutions or solutions relying on blue and green infrastructure considered and preferred where possible in the adaptation solutions implemented?
- c) Do the implemented adaptation solutions coincide with local, sectoral, regional, or national adaptation plans and strategies?

**DNSH-Climate change mitigation**

Buildings for which the application for the building permit was submitted completely before 31.12.2020

The building is not intended for the extraction, storage, transportation, or production of fossil fuels.

Note: This does not include the storage of small quantities of fossil fuels to secure on-site energy production.

Does the building have at least a Class C Energy Performance Certificate (EPC).

OR

Is the building part of the top 30% of the national or regional building stock according to primary energy demand?

Buildings for which the application for the building permit was submitted completely after 31.12.2020

Does the buildings primary energy demand (PED) meet the national threshold set for the nearly zero- energy building (NZEB) standard?