

ESG Questionnaire

November 2024

General industry

Please list the industry's three biggest sustainability (ESG)-related challenges and briefly describe the process for identifying these challenges:

Challenge 1: Energy efficiency
Challenge 2: Physical climate risks
Challenge 3: Circular economy

To identify the most significant sustainability challenges, we conduct continuous dialogues with our stakeholders, including tenants, investors, and other key actors in connection with interim reports as well as continuous work in the company's environmental committee.

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

As we are not yet subject to the reporting requirements, we have not evaluated how much of the business is aligned with thresholds for relevant activities in the EU Taxonomy.

However, we are currently analysing the asset portfolio with regards to obtaining EPCs and Primary Energy Demand (PED). The assessment and work with obtaining EPC for all properties is ongoing but has not been finalised and hence not disclosed. We have obtained EPC for approximately 84 percent of the properties in the portfolio, of which 51 percent of our properties (measured by area) have energy class A-C that meet DNSH for

EU Taxonomy objective 1 (climate change mitigation, goal 1).

In addition, we have initiated the mapping of physical climate risks according to EU Taxonomy environmental objective 2 (climate change adaptation, goal 2). Climate risk assessments have already been conducted for the majority of the properties in Norway, and we have started the process of addressing identified risks. Similar assessments for properties in other countries are planned and will follow.

Environment

List the firm's three primary risks related to climate change and if any, the firm's climate-related opportunities:

Climate change poses several critical risks and opportunities for the real estate sector. We have identified the primary risks as well as the opportunities that can arise from addressing these challenges effectively.

Risks:

- 1. Physical climate risk:** Physical climate risks include costs related to damages from climate change, such as increased flooding, extreme weather events, and rising temperatures. These impacts can have significant effects on both building integrity and operational costs.
- 2. Change in emissions-related taxes and regulations:** As climate

policy tightens, new taxes and regulations are being implemented, impacting the cost of emissions and increasing insurance costs. It is essential to stay ahead of these changes to minimize financial risk.

- 3. Transition-related risks:** Transition risks involve shifts in market demand, such as increasing requirements for sustainability from tenants or the need to adapt to new energy standards. Failure to adapt can lead to stranded assets and reduced property attractiveness.

Opportunities:

- 1. New and improved technologies:**
There is a significant opportunity in adopting new technologies that can reduce energy consumption and increase efficiency across our property portfolio. By leveraging modern solutions, we can lower operational costs and improve the sustainability performance of our assets.
- 2. Investments in renewable energy:**
Investing in renewable energy, such as solar power and energy storage solutions, not only supports a reduction in our carbon footprint but also provides long-term cost benefits. Such investments help ensure energy independence and resilience.
- 3. Adaptation solutions:**
Implementing climate adaptation solutions, such as improved stormwater management, increased insulation, and better building materials, can mitigate the risks

related to climate change and make our properties more resilient to future climate impacts.

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

We are currently conducting physical climate risk assessments of our properties in line with the EU Taxonomy requirements. Once these assessments are completed, we will evaluate which measures and investments may be necessary, in collaboration with our tenants. Furthermore, we invest in energy performance projects, green building certifications, solar cells, energy storage, and other sustainability projects.

Circular Economy: how are purchases and waste managed? If the firm rely on any scarce resources, please describe what efforts are made to mitigate the risk of those resources becoming scarcer in the future, e.g. recycling, reusing substitutes or improved resource efficiency?

Logistea uses a code of conduct for our suppliers which shall be used in all procurements. The policy is revised annually and must be in line with our sustainability goals. We further have an internal goal to work for reuse of material in our development projects.

The company does not rely on any scarce resources.

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 affected? If yes, how has the firm positioned itself to handle that risk?

In the shorter term there are risks related to increased administrative costs associated with the transition as well as re-letting risk as more tenants demand a "green" property/landlord.

However, these risks are mitigated in the long term through sustainable investments, including the installation of electric vehicle chargers, solar panels, energy effective installations such as LED lighting and green lease agreements.

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

Logistea has set a goal to be carbon neutral within scope 1 and 2 until year 2030. In relation to scope 3, no target has yet been set. Logistea aims to prioritize the areas where we have the greatest opportunity to have a positive environmental impact. Although we have not set a specific goal to become carbon neutral within scope 3, our prioritized sustainability efforts aim to decrease our carbon footprint further.

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?

Mean 1: Implementing solutions to make our building more energy efficient

Mean 2: Implementing solutions to mitigate physical climate risks.

SDG Goals: 7,11,13 and 15.

Proportion of sales directly linked to selected UN SDGs: Logistea has not yet linked revenue to the UN SDGs.

Social

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

Logistea does not have a history of accidents. The Company provides health-promoting benefits to the personnel.

Logistea adopts a Code of Conduct for Suppliers to ensure that the working conditions at the companies that supply goods and services to the company fulfil the stipulated requirements in terms of work environment and ethical standards and that the assignment is conducted in an environmentally conscious manner.

If applicable, please state your targets for gender and cultural equality and indicate the relative split of men/women at every level of the firm, particularly the Board of Directors and management team.

| % | Male | Female |
|-------|------|--------|
| BoD | 67 | 33 |
| Mgmt | 89 | 11 |
| Other | 31 | 59 |

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

Community engagements include sponsorship of Grunden Bois and we have initiated a process to provide internships for students.

How often does the firm conduct audits of its suppliers and how often do you discover incidents not compliant with your code of conduct?

We do not carry out any audits of our suppliers, but we have a code of conduct in place. Note that we have very limited of suppliers in our operations of which most regards agreements with electricity companies.

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?

Mean 1: Health-promoting benefits to personnel (UN SDG 3. Good Health and Well-being).

Mean 2: Logistea works actively to ensure skills development and supply of resources. A key part is permitting employees to grow within the organization with gradually increasing responsibility. Logistea provides internal and external training, such as courses within ESRS, rental and contract law, environmental law etc.

UN SDG: 3 and 8.

Proportion of sales directly linked to selected UN SDGs: Not measured.

Governance

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?

Logistea's organization must always act credibly, honestly, and transparently. There is an expectation that our employees, business partners and others with whom the company does business with, and who have concerns about fraud, corruption, or other infractions within Logistea's operations, express their suspicions. Suspicions of irregularities can be reported anonymously through a whistleblower function, which is accessed via the company's website.

We have no incidents of corruption.

Please state the firm's business tax residence (i.e. where the firm pays tax) and explain why that specific tax residence was chosen:

The company pays tax in the countries that it operates in; Sweden, Norway, Denmark, Finland, Belgium, Netherlands, Germany and Poland.

How many independent members sits on the Board of Directors?

We have two independent members on the board of directors.

Please state if and to what extent, the company has transactions with related parties:

Please see the annual report for 2023 (note 25, page 85). In addition to that we have during 2024 purchased a property in Åmål from our former owner Slättö and a property in Borås indirectly from our former board member Stefan Hansson.

Which KPIs dictate the remuneration to management (are sustainability and diversity goals included)?

See on Logistea's webpage <https://logistea.se/sv/ersattning-9575/> and the remuneration report.

Describe the company's process for monitoring and reporting ESG issues and performance to senior management/the Board. In your response, please confirm what KPIs

are monitored (if any) and how frequently reporting is undertaken.

Sustainability targets will going forward be evaluated four times per year in connection with the interim reports starting from the Q4 report 2024.

Have you signed a Union agreement:

No

Principle Adverse Impacts (numeric answers):

Please see PAI table from the 2023 Annual Report and below:

- Revenue (EUR): 33
- Greenhouse gas emissions; Scope 1, Scope 2, Scope 3
N/A
- Share of non-renewable energy consumption:
Of the energy purchased by Logistea in 2023, 100 percent derives from fossil-free energy.
- Share of non-renewable energy production:
N/A
- Energy consumption in GWh:
N/A
- Tonnes of emissions to water:
N/A
- Tonnes of hazardous waste and radioactive waste generated:
N/A
- Unadjusted gender pay gap:
N/A (too small measurement group).
- Board gender diversity: 67/33
Men/Female

Principle Adverse Impacts (yes/no answers):

- Fossil fuel operations: No
- Sites/operations located in or near to biodiversity sensitive areas where activities negatively affect those areas:
N/A
- Science based target:
No
- Reports to CDP:
No
- UN Global Compact Signatory:
Yes
- Involved in the manufacture or selling of controversial weapons: No
- Whistle blower policy: Yes
- Supplier code of conduct: Yes