



SWISS PRIME SITE

GREEN FINANCE

REPORT 2024



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Introduction

The Green Finance Report 2024 provides an overview of Swiss Prime Site's sustainability governance as well as the Green Finance and Green Bond Frameworks. Furthermore, the report outlines the allocations of proceeds from green financing instruments in alignment with the criteria of the frameworks under which these instruments can be issued to finance or refinance eligible sustainable projects. It describes the environmental impact of these investments and concludes with the report of the independent auditor.

As part of its commitment to sustainability and green finance, Swiss Prime Site has designed a Green Bond Framework (2020) and a Green Finance Framework (2022) under which Green Bonds, loans or other debt instruments (the «Debt Instruments») can be issued to finance or refinance eligible green projects. The financings and the allocation to investments for sustainable development correspond to Swiss Prime Site's business strategy and facilitate the sustainable investment strategies for the capital providers.

In this report, Green Finance refers to both the Green Bond Framework and the Green Finance Framework. Where necessary, a distinction is made between the frameworks.

Green Finance Governance

Green finance as part of sustainability governance

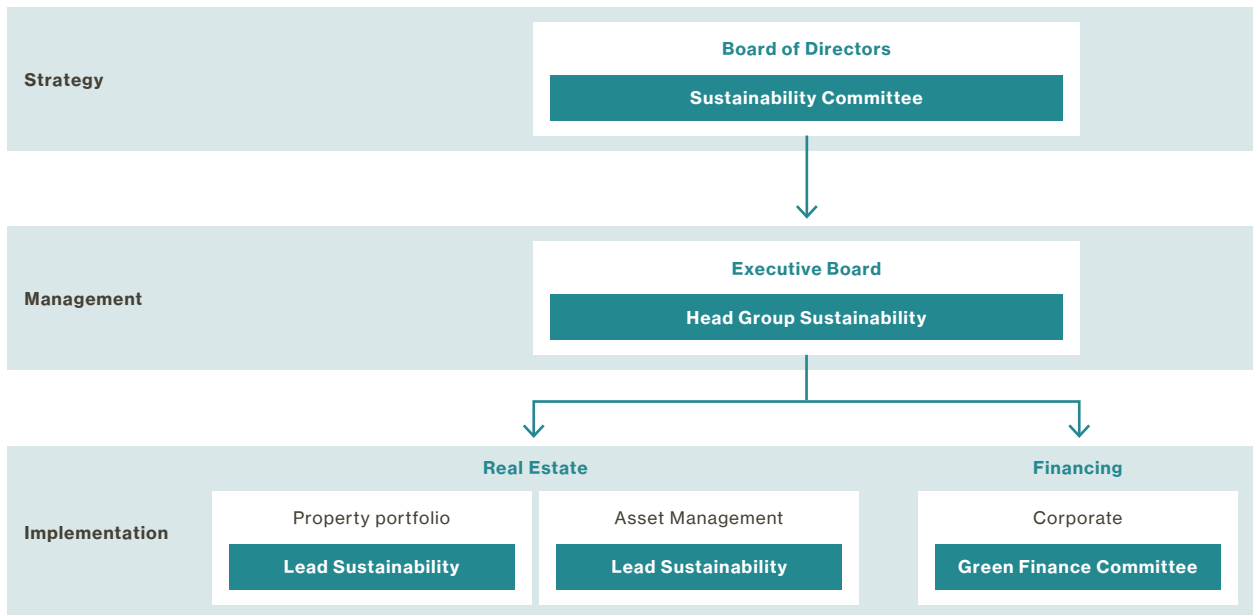
Swiss Prime Site is confident that responsible, forward-looking leadership increases the Company’s resilience and enables it to create long-term value for itself, its shareholders and its other stakeholders. For Swiss Prime Site, there is no doubt that climate change plays an extremely important role. The opportunities and risks associated with it are equally significant. The real estate industry has a significant impact on greenhouse gas emissions. At the same time, it is itself directly affected by climate change. Swiss Prime Site therefore takes its responsibilities as the largest real estate company in Switzerland very seriously.

In 2019, the Board of Directors decided to set up a Sustainability Committee made up of members of the Board of Directors and management that reports directly to the Board of Directors. The Board is responsible for managing climate-related opportunities and risks, defining and reviewing the sustainability strategy (including the CO₂ reduction pathway) and specifying suitable framework conditions in the form of overarching policies and objectives.

Swiss Prime Site has established a Green Finance Committee composed of members of the Group Executive Board working jointly with the management teams and specific representatives from the operational units. The Committee oversees the implementation of green financing, i.e. the identification of projects, the assessment of their compliance with the eligibility criteria and the approval of eligible green projects in accordance with the defined criteria of the Green Bond and the Green Finance Framework. Sustainability embedded in financings has been part of the sustainability strategy since 2020. It has also been anchored in the organisation with the establishment of the Green Finance Committee.

Projects financed and/or refinanced through allocation of any proceeds from Green Debt Instruments are evaluated and selected based on alignment with the Green Bond and the Green Finance Framework eligibility criteria and with Swiss Prime Site’s strategic sustainability objectives.

Organisational integration of the Green Finance Committee



Green Bond Framework

As part of its commitment to sustainability, Swiss Prime Site published a Green Bond Framework in 2020, according to which green bonds can be issued for the purpose of financing or refinancing sustainable projects. The Swiss Prime Site Green Bond Framework has received a Second Party Opinion from ISS ESG, confirming that the framework is aligned with the ICMA Green Bond Principles (19.10.2020).

In alignment with Swiss Prime Site's sustainability goals, the framework defines how the net revenues from relevant bonds can be used to finance and/or refinance eligible green assets. Swiss Prime Site considers assets or project investments to be suitable if they meet one of the following criteria:

→ [SEE GREEN BOND FRAMEWORK AND SECOND PARTY OPINION](#)

Green Bond Framework – Use of Proceeds

Category	Description
Green Buildings	<ul style="list-style-type: none"> – Acquisition, construction or renovation of buildings that conform to recognised standards (main focus when issuing green bonds), including the following certifications: <ul style="list-style-type: none"> – Minergie – SNBS – BREEAM (Very good and above) – LEED (Gold and above)
Climate Action and CO₂ Emissions	<ul style="list-style-type: none"> – Revenues are used to finance only those projects that contribute towards (1) reducing total energy consumption and/or (2) reducing CO₂ and greenhouse gas emissions. – An overall target for operating the portfolio with 50% renewable energy and no CO₂ emissions
Responsible Consumption and Production	<ul style="list-style-type: none"> – Use of low-emission and renewable materials – Buildings with low energy consumption – Possible measures include: <ul style="list-style-type: none"> – Increasing the percentage of the portfolio consisting of 100% renewable energy sources – Primary energy consumption – CO₂e caused by heating/hot water – Energy savings – Electricity consumption (general/tenants), as well as: <ul style="list-style-type: none"> – CO₂e caused by electricity

Bonds issued under Green Bond Framework

	Figures in	2028	2029
Issuing volume	CHF m	300	300
Interest rate	%	0.375	0.650
Term to maturity	Years	7	9
Maturity	Date	11.02.2028	18.12.2029
Securities number		58 194 781 (SPS21)	58 194 773 (SPS200)
ISIN		CH0581947816	CH0581947733

Green Finance Framework

Following on the Green Bond Framework and to cover the financing sources more broadly, Swiss Prime Site has designed this Green Finance Framework under which Green Bonds, loans or other debt instruments, including Secured Green Bonds, (the «Debt Instruments») can be issued to finance or refinance eligible green projects, enabling us to meet our sustainability objectives. The Debt Instruments may be issued by Swiss Prime Site AG, any of its subsidiaries, a special purpose company for the purpose of issuing asset-backed securities, or another special purpose vehicle as may be indicated by Swiss Prime Site.

The Swiss Prime Site Green Finance Framework has received a Second Party Opinion from ISS ESG, confirming that the framework is aligned with the ICMA Green Bond and LMA Green Loan Principles (12.10.2022).

Swiss Prime Site will allocate an amount equal to the proceeds raised by any debt instrument issued in accordance with this framework to finance or refinance, in whole or in part, at book value, new green projects or existing green certified assets and further expenditures with a clear and defined environmental benefit.

→ [SEE GREEN FINANCE FRAMEWORK AND SECOND PARTY OPINION](#)

Green Finance Framework – Use of Proceeds

Category	Description
Green Buildings	<ul style="list-style-type: none"> – Acquisition, construction or refurbishment of buildings which meet recognised standards (primary focus for Green Debt Instruments), including the following: <ul style="list-style-type: none"> – Minergie certification (Minergie, Minergie-P, Minergie-A, Minergie-ECO) – SNBS (Gold and above) – BREEAM New Construction (Very good and above) – BREEAM In-Use «Building» (Very good and above) – LEED New Construction / Major Renovation (Gold and above) – LEED Existing Buildings (Gold and above) – DGNB/SGNI New Construction (Gold and above) – DGNB Building in operation (Gold and above)
Energy Efficiency	<ul style="list-style-type: none"> – Investments leading to GEAK energy class label B or better – Investments explicitly targeting a reduction of greenhouse gas emissions of at least 30% (e.g. replacing heating systems) in comparison with the emissions of the building prior to the refurbishment
Renewable Energy	<ul style="list-style-type: none"> – Expenditures related to the installation and/or operation of new and/or existing on-site solar photovoltaic panels – Expenditures related to the installation and/or operation of new and/or existing on-site wind turbines

Financing instruments under the Green Finance Framework

	Figures in	2023–2030 ¹ Convertible Bond	2023–2028 Straight Bond (SPS23)	2024–2030 Straight Bond (SPS24)	2024–2029 Straight Bond
Volume	CHF m	275	150	250	185
Interest rate	%	1.625	2.268	1.80	1.65
Maturity	Date	31.05.2030	18.09.2028	01.03.2030	16.07.2029
Listing		Open Market of the Frankfurt Stock Exchange	SIX Swiss Exchange	SIX Swiss Exchange	SIX Swiss Exchange
ISIN		XS2627116176	CH1290222335	CH1319968496	CH1357852693

¹ Listing and Securities Number refer to Notes issued by ELM secured by Loan Notes Issued by Swiss Prime Site AG

Allocation of green bond / finance net proceeds as at 31.12.2024

By 31 December 2024, the total amount of CHF 1460 million green financing instruments were allocated to Category I «Green Buildings», Category II «Climate Protection and CO₂ Reduction Pathway / Energy Efficiency» and Category III «Responsible Consumption and Production / Renewable Energy» in accordance with the general conditions set out in the Green Bond and Green Finance Framework. As of 31 December 2024, CHF 600 million under the Green Bond Framework and CHF 860 million under the Green Finance Framework have been allocated to Categories I–III. The allocation of funds to the aforementioned categories and frameworks is detailed as follows, subject to approval from 15 January 2025 of the Green Finance Committee.

Under the Green Bond Framework, CHF 587.65 million had been allocated as at 31 December 2024; the total refers to the total amount invested after deduction of any subsidies. The funds released were reallocated to the existing project portfolio. The status of all projects did change to «Standing Investment» in the reporting year (see table).

Under the Green Finance Framework, CHF 853.46 million had been allocated as at 31 December 2024; the total refers to the total amount invested after deduction of any subsidies. The available funds were used to finance pre-certified development projects already in progress as well as for standing investments.

In **Category I «Green Buildings»**, a total of CHF 1441.11 million had been allocated as at 31 December 2024.

Category I «Green Buildings»

Numbers in CHF m	Allocated proceeds in Category I (cumulative) up to 31.12.2023			Allocated proceeds in Category I (cumulative) up to 31.12.2024		
	Green Bond	Green Finance	Total	Green Bond	Green Finance	Total
Funds allocated to projects and standing investments (according to property list Green Buildings)	587.65	380.39	968.04	587.65	853.46	1441.11
Total Category I	587.65	380.39	968.04	587.65	853.46	1441.11

Property List «Green Buildings»	Project category	Aspiring building label	Label status
Stücki Park (new build), Hochbergerstrasse 60, Basel	Standing Investment	DGNB Platin	Pre-certified
Alto Pont-Rouge, Esplanade de Pont-Rouge 5, 7, 9, Lancy	Standing Investment	SNBS / Minergie	SNBS KP1 / Certificate
Müllerstrasse 16, 20, Zurich	Standing Investment	SNBS / Minergie	SNBS KP1 / Prov. Certificate
Tertianum La Venise, Rue de Venise 5–7 / Avenue de la Plantaud 44, Monthey	Standing Investment	Minergie	Certificate
«Fifty-One», Pfingstweidstrasse, Zurich	Standing Investment	LEED Gold	Certificate
JED Neubau, Zürcherstrasse 39, Schlieren	Under construction	SNBS Gold	Provisional
Bern 131, Stauffacherstrasse 131, Bern	Under construction	SNBS Gold	Provisional
EspacePost, Wankdorfallee 4, Bern	Standing Investment	DGNB Gold / Minergie	Certificates
Centre Rhône-Fusterie, Genève	Standing Investment	Minergie	Provisional
YOND, Albisriederstrasse/Rütiwiesweg, Zürich	Standing Investment	BREEAM In Use	very good

The allocated funds for «Centre Rhône-Fusterie, Genève» have been reclassified from Category II to Category I as at 31.12.2024.

In **Category II «Climate Action and CO₂ Emissions/ Energy Efficiency»**, a total of CHF 16.17 million had been allocated as at 31 December 2024. Under the Green Bond Framework, a total of CHF 11.36 million had been allocated as of 31 December 2024 (Climate Action and CO₂ Emissions), and under the Green Finance Framework, a total of CHF 4.81 million had been allocated in the reporting year (Energy Efficiency). These investments contribute directly towards decarbonisation and implementation of the CO₂ reduction pathway within the property portfolio.

Category II «Climate Action and CO₂ Emissions/ Energy Efficiency»

Measures	Allocated proceeds in Category II (cumulative) up to 31.12.2023			Allocated proceeds in Category II (cumulative) up to 31.12.2024		
	Green Bond	Green Finance	Total	Green Bond	Green Finance	Total
Numbers in CHF m						
Total Climate Action and CO₂ Emissions	11.36		11.36	11.36		11.36
Total Energy Efficiency	-	12.68	12.68	-	4.81	4.81
Total Category II	11.36	12.68	24.04	11.36	4.81	16.17

In **Category III «Responsible Consumption and Production / Renewable Energy»**, a total of CHF 2.72 million had been invested in ten photovoltaic installations by 31 December 2024. The total refers to the amount invested after deduction of any subsidies. Under the Green Bond Framework, a total of CHF 0.99 million had been invested in five photovoltaic installations by 31 December 2024 (identical to financial year 2023, see table). Under the Green Finance Framework, a total of CHF 1.73 million had been invested in five photovoltaic installations by 31 December 2024.

Category III «Responsible Consumption and Production / Renewable Energy»

Numbers in CHF m	Allocated proceeds in Category III (cumulative) up to 31.12.2023			Allocated proceeds in Category III (cumulative) up to 31.12.2024		
	Green Bond	Green Finance	Total	Green Bond	Green Finance	Total
Funds allocated to photovoltaic systems (according to property list category III)	0.99	0.27	1.26	0.99	1.73	2.72
Total category III (less subsidies)	0.99	0.27	1.26	0.99	1.73	2.72

Properties with photovoltaic systems («Responsible Consumption and Production / Renewable Energy»)

- Basel, Rebgrasse 20
- Opfikon, Müllackerstrasse 2, 4 / Bubenholz
- Schlieren, Zürcherstrasse 39 / JED Umbau
- Thun, Göttibachweg 2-2e, 4, 6, 8
- Zurich, Flurstrasse 55 / Medienpark
- Zurich, Hagenholzstrasse 60 / SkyKey
- Zurich, Juchstrasse 3 / West-Log
- Zurich, Kapfenbühlweg 9, 11 / Holbrigstrasse 10 / Regensdorferstrasse 18a
- Zurich, Maagplatz 1 / Platform

Impact of investments

The net revenues allocated in Category I «Green Buildings» enable the planning and implementation of real estate projects with a sustainability certificate and corresponding sustainability performance in the three dimensions of economy, society and environment. Swiss Prime Site pursues a clear certification strategy. All new build and redevelopment projects within the property portfolio of Swiss Prime Site Immobilien will be certified with a nationally or internationally recognised sustainability label. When new build and redevelopment projects are initiated, the necessary preliminary checks and audits concerning certifiability are carried out for each individual property. The choice of label is based primarily on the certifiability of property-specific use or, in some cases, on regulatory requirements or tenant expectations. The desired certification level is analysed on a project-specific basis and aligned with the individual and project-related sustainability ambitions (e.g. flexibility of use). In terms of greenhouse gas emissions during construction and operation, as well as in relation to effective use of resources (circular economy), Swiss Prime Site generally strives to exceed the minimum requirements. In addition to ongoing projects, Swiss Prime Site has an extensive development pipeline that qualifies for the green finance. The acquisition of buildings is also checked for existing certificates or the possibility of subsequent certification.

Finally, for existing properties in the portfolio, certification is carried out according to the established BREEAM In Use certification to confirm the sustainability and environmental compatibility of the buildings. The focus for existing properties lies primarily on a building label as well as its continuous recertification.

The investments in **Category II «Climate Action and CO₂ Emissions / Energy Efficiency»** partly enabled by use of the green finance net revenues are taken into account each time the plan is updated. Thus, in the predicted scenario based on current knowledge, a CO₂ intensity (scopes 1, 2, 3.13, and 3.3) of 2.6 kgCO₂/m²a will be reached in 2040, which corresponds to a reduction of 84.0 % compared with the reference year of 2019. Specifically, we expect a Scope 1 emission reduction to 0 kgCO₂/m² by 2040.

Swiss Prime Site is aware of its responsibility when it comes to sustainability and climate protection and has been committed for some time to contributing to the 1.5° target of the Paris Climate Accords and the Swiss Federal Council's climate neutrality goal for 2050. With these targets in mind, the Company developed a CO₂ reduction pathway for its entire property portfolio in 2019, which it uses as a guidance and control tool to achieve its own climate goals. The aim is to keep the CO₂ intensity per square metre below CRREM's 1.5° reduction scenario and achieve net zero by 2040. Swiss Prime Site will thereby make a significant contribution to achieving the goals set out in the Paris Climate Accords. The green bond net revenues make a significant contribution towards meeting these targets. The funds allocated in this report relate to specific construction projects (e.g. replacement of heating systems, building shell renovations) or to the level of investment made in these projects in the reporting period. This amount will increase as the number of eligible projects increases.

The CO₂ reduction pathway requires active management, as well as continuous adjustment to current data and possible measures for the existing property portfolio. The plan will therefore be regularly updated and published as part of annual reporting.

→ [SEE CHAPTER SUSTAINABILITY IN THE ANNUAL REPORT, MATERIAL TOPIC ENVIRONMENT, SUSTAINABLE USE AND OPERATIONS](#)

With the proceeds from the financing instruments allocated to the **Category III «Responsible Consumption and Production / Renewable Energy»**, the installation of one new photovoltaic systems was started and construction progressed on four during reporting year, which further promotes the use of renewable energy. This does not include photovoltaic installations fitted in the course of development projects.

Notes

Stücki Park (new build), Hochbergerstrasse 60, Basel

Vertragsnummer: SLG16- Erweiterung Stücki Science Park, Basel
 Bauvorhaben: Erweiterung Stücki Science Park, Basel
 Antragsteller: Swiss Prime Site Immobilien AG
 SGNi Auditor: Christian Stoy
 Datum: 04.10.2021

Hauptkriterien	Anteil	Erfüllungs-	Note
Kriterien	Gesamtnote	grad	
Ökologische Qualität	22.5%	95.3%	0.99
Ökonomische Qualität	22.5%	89.0%	1.20
Sozio-kulturelle und Funktionale Qualität	22.5%	79.3%	1.52
Technische Qualität	22.5%	65.3%	1.99
Prozessqualität	10.0%	77.1%	1.60
Standortqualität	0.0%	56.6%	2.56
Gesamt-Erfüllungsgrad / Note		81.7%	1.44
Nebenanforderung		Platin erfüllt	
Plakette		Platin	

Nebenanforderung	Gesamtbewertung	Note
Gesamt- Nebenanforderung	PLATIN	≤ 1.5
Erfüllungsgrad Hauptkriterien	≥ 65%	1.51 bis 2.00
65% bis < 80%	≥ 50%	GOLD
50% bis < 65%	≥ 35%	SILBER
* = gilt für alle Hauptkriterien ausser "Standortqualität"		

Mindestanforderungen
 Die folgenden Indikatoren bzw. Kriterien sind zwingend einzuhalten:
 Explosionschutz- sowie Abfallentsorgungskonzept und Schadstoffbeurteilung müssen
 Kriterium SOC2.1, Barrierefreiheit: Der Grenzwert muss erreicht werden.
 Kriterium TEC1.1, Brandschutz: Der Grenzwert muss erreicht werden.

DGNB Auditor
 Ich versichere, dass die oben genannten Angaben der vorliegenden Planung entsprechen.
 Zertifizierung: Ich versichere, dass alle eingetragenen Bewertungen auf Basis der Daten, die mir zur Verfügung stehen, zutreffend sind.
 Name: Christian Stoy
 Datum: 04.10.2021
 Stempel: [Red circular stamp]

Antragsteller
 Ich versichere, dass die oben genannten Angaben der beiliegenden Planung entsprechen.
 Zertifizierung: Ich versichere, dass alle eingetragenen Bewertungen auf Basis der Daten, die mir zur Verfügung stehen, zutreffend sind.
 Name: Gerd Voth
 Datum: 04.10.2021
 Stempel: [Red circular stamp]

Alto Pont-Rouge, Esplanade de Pont-Rouge 5, 7, 9, Lancy

SGS BESTÄTIGUNG KP 1
 Zertifizierung nach „SNBS 2.0 Hochbau – Grundausbau“ des Objekts ESPLANADE

UMFANG
 SGS wurde von Wincasa AG mit einer unabhängigen Prüfung des Objekts ESPLANADE nach „SNBS 2.0 Hochbau – Grundausbau“ beauftragt. Die Prüfung basiert auf dem in der Website www.snbs.ch dargelegten Zertifizierungsleitfaden und -inhalt. Dabei handelt es sich um ein Pilotprojekt zur Entwicklung des Indikatorensets für den Grundausbau. Das Resultat unten ist gültig unter der Voraussetzung, dass die SNBS-Fachkommission das Indikatorenset, auf dessen Basis die Prüfung erfolgte, gutheißt.

UNABHÄNGIGKEIT UND KOMPETENZEN DES ZERTIFIZIERERS
 Die Kunde ist für die Korrektheit der eingereichten Dokumente verantwortlich. SGS war an der Aufbereitung dieser Materialien in keiner Weise beteiligt und führte lediglich eine unabhängige Prüfung dieser Unterlagen nach „SNBS 2.0 Hochbau – Grundausbau“ durch. SGS bestätigt ihre Unabhängigkeit von Wincasa AG. Sie ist unvoreingenommen, und es bestehen keine Interessenkonflikte mit der Organisation, ihren Tochtergesellschaften und Anspruchsberechtigten. SGS ist alleinverantwortlich für die Inhalte dieser Erklärung und der hierin ausgedrückten Meinung(en). Die SGS-Gruppe ist als weltweit führendes Unternehmen in den Bereichen Prüfen, Testen, Verifizieren und Zertifizieren in über 140 Ländern tätig. Das Prüfer-Team wurde aufgrund von Wissen, Erfahrung und Qualifikation für diese Aufgabe zusammengestellt.

METHODIK
 Die Konformitätsprüfung 1 (KP1) umfasst die Kontrolle der gemäss SNBS-Zertifizierungsleitfaden einzureichenden Dokumente, welche im Rahmen der Projektierung des Objekts erarbeitet wurden ([siehe www.snbs.ch](http://www.snbs.ch)). Der Schwerpunkt der Prüfung lag auf den gesellschaftlichen und wirtschaftlichen Indikatoren, welche zentral für die Projektentwicklung sind. Nicht Gegenstand von KP1 war die korrekte Umsetzung dieser Konzepte und Vorgaben. Dies folgt nach Baubehchluss im Rahmen der Konformitätsprüfung 2 (KP2).

BESTÄTIGUNG
 Auf der Grundlage der oben beschriebenen Methodik sind wir auf keine Sachverhalte gestossen, aus denen wir schliessen müssten, dass die von Wincasa AG offengelegten Informationen und Daten falsch und unzureichend sein könnten und uns nicht dazu berechtigen könnten, die KP1 als bestanden zu erklären. Es gibt zurzeit keine Informationen oder Gegebenheiten, die darauf hinweisen, dass die KP2 nicht erfolgreich abgeschlossen und das Zertifikat SNBS 2.0 Hochbau nach Baubehchluss nicht ausgestellt werden könnte – unter der Bedingung, dass die im Rahmen der KP1 eingereichten Dokumente korrekt umgesetzt und die im Rahmen der KP2 noch zu prüfenden Indikatoren gemäss Anforderungen von SNBS 2.0 Hochbau adressiert und umgesetzt werden. Dabei handelt es sich insbesondere um die folgenden Indikatoren: Baustellenkontrolle, 107.1 Strahlungen, 202.1 Betriebskonzept, 206.1 Miet-Verkaufspreise, 207.1 Nachfrage und Nutzungsangebot, 208.1 Regionale Wertschöpfung, 303.2 Ressourcen und Verfügbare, 303.3 Umwelt- und entsorgungrelevante Bestandteile, 304.1 Systematische Inbetriebnahme, 304.2 Energieerzeugung.

UNTERZEICHNET IM AUFTRAG VON SGS

 Elvira Beer, Managing Director SGS
 Zürich, 5. Februar 2020

MINERGIE® CERTIFICAT

Minergie

Le bâtiment est reconnu par l'association Minergie, les cantons, l'économie et l'Office fédéral de l'énergie en tant que bâtiment remplissant les exigences du standard Minergie.

Le bâtiment Minergie se distingue par son confort, son efficacité énergétique et sa contribution à limiter le réchauffement climatique. Son enveloppe thermique, sa protection thermique estivale et son système de renouvellement d'air automatique y jouent un rôle très important. Ce bâtiment se distingue en plus par l'utilisation systématique d'énergies renouvelables et l'exploitation de son potentiel de production d'énergie solaire. Sa construction et son exploitation ne génèrent que des émissions minimales de gaz à effet de serre.

GE-1885

Détail : Route des Jeunes 6, 1227 Courgey Administration, Nouvelle construction, 33'279 m² Restaurant, Nouvelle construction, 1'381 m² commerce, Nouvelle construction, 964 m²


Vision du justificatif : 2021.1
Informations : <https://www.minergie.ch/fr/bu/GE-1885>
Certification définitive : Sion, 08 mai 2024

Le certificat définitif est valable pour une durée illimitée, pour autant que l'objet figure sur la liste des bâtiments. La validité expire dès que des modifications importantes sur le plan énergétique sont apportées au bâtiment.

Serge Boschung
 Président de la Conférence Romande des Délégués à l'Énergie

Olivier Meile
 Directeur de l'Agence romande Minergie

Müllerstrasse 16,
20, Zurich



BESTÄTIGUNG KP 1

Zertifizierung nach SNBS 2.0 Hochbau des Objekts Müllerstrasse 16/20 Zürich


UMFANG
SGS wurde von der Swiss Prime Site Immobilien AG mit einer unabhängigen Prüfung des Objekts Müllerstrasse 16/20 nach SNBS 2.0 Hochbau beauftragt. Die Prüfung basiert auf dem in der Website www.sgs.ch/hochbau.ch dargelegten Zertifizierungsablauf und – inhalt.

UNABHÄNGIGKEIT UND KOMPETENZEN DES ZERTIFIZIERERS
Der Kunde ist für die Korrektheit der eingereichten Dokumente verantwortlich. SGS war an der Aufbereitung dieser Materialien in keiner Weise beteiligt und führte lediglich eine unabhängige Prüfung dieser Unterlagen nach SNBS 2.0 Hochbau durch. SGS bestätigt ihre Unabhängigkeit von der Swiss Prime Site Immobilien AG. Sie ist unvoreingenommen, und es bestehen keine Interessenkonflikte mit der Organisation, ihren Tochtergesellschaften und Anspruchsberechtigten. SGS ist alleinverantwortlich für die Inhalte dieser Erklärung und der hierin ausgedrückten Meinungen.
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METHODIK
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Es gibt zurzeit keine Informationen oder Gegebenheiten, die darauf hinweisen, dass die KP2 nicht erfolgreich abgeschlossen und das Zertifikat SNBS 2.0 Hochbau nach Baubschluss nicht ausgestellt werden könnte – unter der Bedingung, dass die im Rahmen der KP1 eingereichten Dokumente korrekt eingesetzt und die im Rahmen der KP2 noch zu prüfenden Indikatoren gemäss Anforderungen von SNBS 2.0 Hochbau adressiert und umgesetzt werden. Dabei handelt es sich insbesondere um die folgenden Indikatoren:
Baustellenkontrolle, 107.1 Strahlungen, 202.1 Betriebskonzept, 206.1 Miet-/Verkaufspreise, 207.1 Nachfrage und Nutzungsangebot, 208.1 Regionale Vernetzung, 303.2 Ressourcen und Verfügbarkeit, 303.3 Umwelt- und emissionsrelevante Bestandteile, 304.1 Systematische Inbetriebnahme, 304.2 Energiemonitoring.

UNTERZEICHNET IM AUFTRAG VON SGS



Ekvira Bieri, Managing Director SGS
Zürich, 17.12.2020

GP5008 Issue 1a-SNBS version

Tertianum La Vernise,
Rue de Venise 5 – 7 / Avenue de la
Plantaud 44, Monthey



Certificat

VS-2526

Ce bâtiment est reconnu par l'association Minergie, les cantons, l'économie et l'Office fédéral de l'énergie en tant que bâtiment remplissant les exigences du standard :

Minergie

Ce bâtiment correspond ainsi aux dernières connaissances de la technique du bâtiment qui permettent d'atteindre un excellent niveau de confort, aussi bien pour la qualité de l'air que pour le confort thermique. Ces avantages assurent un maintien de sa valeur supérieur à la moyenne.

Adresse: Rue de Venise / Ac de la Plantaud, 1870 Monthey
Type d'utilisation: Hab. collectif (Nouvelles constructions, 2669 m² SRE)
Version du justificatif: 2018.2
Information: www.minergie.ch/fr/fr/VS-2526
Certification définitive: Sion, 9 février 2022

Le certificat est valable indéfiniment, pour autant que l'objet figure dans la liste bâtiments. Sa validité disparaît en cas de modifications importantes, énergétiquement sensibles.

Ce document est certifié par le président de la Conférence Romande des Délégués à l'Energie en tant que représentant des services cantonaux de l'énergie. Ces derniers assurent des dispositions sur l'utilisation rationnelle de l'énergie dans les bâtiments et assurent la certification de bâtiments Minergie.



Serge Borschung
Président de la Conférence Romande
des Délégués à l'Energie



Olivier Meile
Directeur de l'Agence romande
Minergie



Certificat

VS-2527

Ce bâtiment est reconnu par l'association Minergie, les cantons, l'économie et l'Office fédéral de l'énergie en tant que bâtiment remplissant les exigences du standard :

Minergie

Ce bâtiment correspond ainsi aux dernières connaissances de la technique du bâtiment qui permettent d'atteindre un excellent niveau de confort, aussi bien pour la qualité de l'air que pour le confort thermique. Ces avantages assurent un maintien de sa valeur supérieur à la moyenne.

Adresse: Rue de Venise / Av de la Plantaud, 1870 Monthey
Type d'utilisation: Hab. collectif (Nouvelles constructions, 3227 m² SRE), Restauration (Nouvelles constructions, 466 m² SRE)
Version du justificatif: 2018.2
Information: www.minergie.ch/fr/fr/VS-2527
Certification définitive: Sion, 9 février 2022

Le certificat est valable indéfiniment, pour autant que l'objet figure dans la liste bâtiments. Sa validité disparaît en cas de modifications importantes, énergétiquement sensibles.

Ce document est certifié par le président de la Conférence Romande des Délégués à l'Energie en tant que représentant des services cantonaux de l'énergie. Ces derniers assurent des dispositions sur l'utilisation rationnelle de l'énergie dans les bâtiments et assurent la certification de bâtiments Minergie.



Serge Borschung
Président de la Conférence Romande
des Délégués à l'Energie



Olivier Meile
Directeur de l'Agence romande
Minergie

«Fifty-One»
Pfungstweidstrasse, Zurich



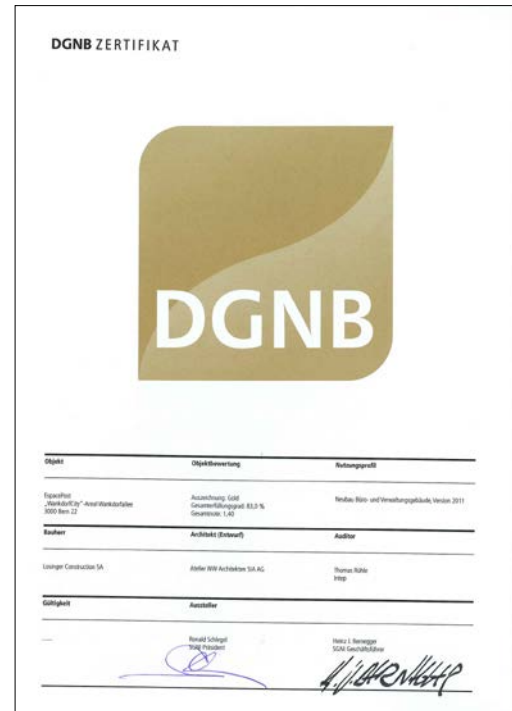
JED Neubau,
Zürcherstrasse 39, Schlieren



**Bern 131,
Stauffacherstrasse 131, Bern**



**EspacePost,
Wankdorfallee 4, Bern**



**Centre Rhône-Fusterie,
Genève**



MINERGIE®

Certificat *Provisoire*

GE-1794

Ce bâtiment est reconnu par l'association Minergie, les cantons, l'économie et l'Office fédéral de l'énergie en tant que bâtiment remplissant les exigences du standard.

Minergie

Ce bâtiment correspond ainsi aux dernières connaissances de la technique du bâtiment qui permettent d'atteindre un excellent niveau de confort, aussi bien pour la qualité de l'air que pour le confort thermique. Ces avantages assurent un maintien de sa valeur supérieur à la moyenne.

Adresse: Rue du Rhône 14, parcelle 7012 - 7013, 1204 Genève
 Type d'utilisation: Commerce (Modernisations, 10368 m² SRE), Restauration (Modernisations, 1032 m² SRE), Administration (Modernisations, 11899 m² SRE), Hab. collectif (Modernisations, 1020 m² SRE)
 Version du justificatif: 2020.2
 Information: www.minergie.ch/fr/fr/GE-1794
 Certification provisoire: Stion, 8 avril 2021

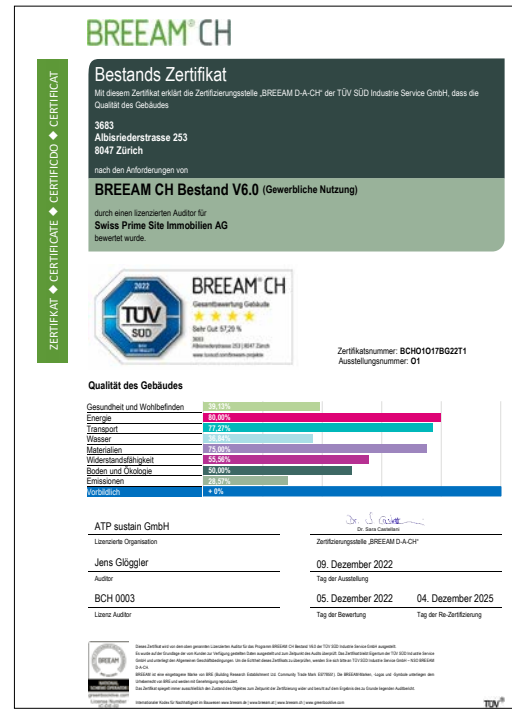
Le certificat provisoire est valable jusqu'au 8 avril 2024, pour autant que l'objet figure dans la liste bâtiments.

Ce document est contresigné par le président de la Conférence Romande des Délégués à l'Energie en tant que représentant des services cantonaux de l'énergie. Ces derniers adoptent des dispositions sur l'utilisation rationnelle de l'énergie dans les bâtiments et soutiennent la certification de bâtiments Minergie.

M.H. Schaffner
 Marc-Hermann Schaffner
 Président de la Conférence Romande des Délégués à l'Energie

O. Mele
 Olivier Mele
 Directeur de l'Agence romande Minergie

**YOND,
Albisriederstrasse/Rütiwiesweg, Zürich**



BREEAM CH

Bestands Zertifikat

Mit diesem Zertifikat erklärt die Zertifizierungsstelle „BREEAM D.A.CH“ der TÜV SÜD Industrie Service GmbH, dass die Qualität des Gebäudes

3683
 Albisriederstrasse 253
 8047 Zürich

nach den Anforderungen von

BREEAM CH Bestand V6.0 (Gewerbliche Nutzung)

durch einen lizenzierten Auditor für

Swiss Prime Site Immobilien AG
 bewertet wurde.

TÜV SÜD **BREEAM CH**
 Geprüft/Beurteilung Gebäude
 Sehr Gut 5/20 %
 2022
 Albisriederstrasse 253 | 8047 Zürich
 www.tuev-sued.com/germany

Zertifikatsnummer: BCH01017602211
 Ausstellungsnummer: 01

Qualität des Gebäudes

Gesundheit und Wohlbefinden	38,11%
Energie	30,00%
Trasport	27,27%
Wasser	12,00%
Materialien	13,00%
Widerstandsfähigkeit	23,30%
Boden und Ökologie	23,00%
Emissionen	23,00%
Vorbildlich	4,0%

ATP sustain GmbH
 Lizenzerte Organisation
 Jens Glogler
 Auditor
 BCH 0003
 Lizenz Auditor

Dr. Sven Cramton
 Zertifizierungsstelle „BREEAM D.A.CH“
 09. Dezember 2022
 Tag der Ausstellung
 05. Dezember 2022 04. Dezember 2025
 Tag der Bewertung Tag der Re-Zertifizierung

Dieses Zertifikat wird von dem oben genannten Auditor für das Programm BREEAM CH Bestand V6.0 der TÜV SÜD Industrie Service GmbH ausgestellt. BREEAM CH ist ein freiwilliges, öffentliches Zertifizierungsprogramm und kein Bestandteil des Baurechts. Das Zertifikat ist Eigentum der TÜV SÜD Industrie Service GmbH und darf nicht ohne schriftliche Genehmigung der Zertifizierungsstelle weitergegeben, kopiert, reproduziert oder in irgendeiner Weise veröffentlicht werden. BREEAM CH ist ein eingetragenes Warenzeichen der BSI Building Research Establishment Ltd. Copyright: Trade Mark 0379013. Die BREEAM-Methoden, -regeln und -spezifikationen sind urheberrechtlich durch BSI geschützt. Das Zertifikat zeigt nur die Auswertung der Zertifizierung an und beruht auf den Angaben des zu zertifizierenden Gebäudes. Informationen finden Sie auf www.breeam.com. Verantwortlich für den Inhalt dieses Zertifikats ist die Zertifizierungsstelle. **TÜV**

Independent practitioner's limited assurance report

Independent practitioner's limited assurance report

on information in the section «Allocation of green bond / finance net proceeds as at 31.12.2024» in the «Green Finance Report 2024» to the Management of Swiss Prime Site AG

Zug

We have been engaged by Management to perform assurance procedures to provide limited assurance on information in the section «Allocation of green bond / finance net proceeds as at 31.12.2024» in the «Green Finance Report 2024» of Swiss Prime Site AG.

The information in the section «Allocation of green bond / finance net proceeds as at 31.12.2024» in the «Green Finance Report 2024» was prepared by the Management of Swiss Prime Site AG (the 'Company') based on the «Green Bond Framework», dated October 2020, and the «Green Finance Framework», dated October 2022, of Swiss Prime Site AG (accessible online at <https://sps.swiss/en/group/investors/bonds>) (the «Frameworks»). In addition, the Sustainability Report, included in the Annual Report of Swiss Prime Site AG includes additional details on projects mentioned in the section «Allocation of green bond / finance net proceeds as at 31.12.2024» of the «Green Finance Report 2024». The Annual Report is accessible on the homepage of Swiss Prime Site AG <https://sps.swiss/en/group/investors/company-reports>.

Management's responsibility

The Management of Swiss Prime Site AG is responsible for the preparation of the section «Allocation of green bond / finance net proceeds as at 31.12.2024» in the «Green Finance Report 2024» in accordance with the Frameworks. This responsibility includes the design, implementation and maintenance of the internal control system related to the preparation of the section «Allocation of green bond / finance net proceeds as at 31.12.2024» in the «Green Finance Report 2024» that are free from material misstatement, whether due to fraud or error. Furthermore, the Management is responsible for the selection and application of the Frameworks.

Independence and quality management

We are independent of the Swiss Prime Site AG in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with the IESBA Code, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

PricewaterhouseCoopers AG applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

PricewaterhouseCoopers AG, Birchstrasse 160, Postfach, 8050 Zürich, Switzerland
Telefon: +41 58 792 44 00, www.pwc.ch

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Practitioner's responsibility

Our responsibility is to perform an assurance limited engagement and to express a conclusion on the information in the section «Allocation of green bond / finance net proceeds as at 31.12.2024» in the «Green Finance Report 2024». We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) 'Assurance engagements other than audits or reviews of historical financial information'. That standard requires that we plan and perform our procedures to obtain limited assurance whether anything has come to our attention that causes us to believe that the information in the section «Allocation of green bond / finance net proceeds as at 31.12.2024» in the «Green Finance Report 2024» was not prepared, in all material aspects, in accordance with the Frameworks.

Based on risk and materiality considerations, we performed our procedures to obtain sufficient and appropriate assurance evidence. The procedures selected depend on the assurance practitioner's judgement. A limited assurance engagement under ISAE 3000 (Revised) is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks. Consequently, the nature, timing and extent of procedures for gathering sufficient appropriate evidence are deliberately limited relative to a reasonable assurance engagement and therefore less assurance is obtained with a limited assurance engagement than for a reasonable assurance engagement.

We performed the following procedures, among others:

- Review of the Frameworks of Swiss Prime Site AG in comparison to the Green Bond Principles, Voluntary Process Guidelines for Issuing Green Bonds of ICMA;
- Assessment of compliance with the management decision regarding the allocation of the proceeds as of 31 December 2024;
- Inquiring the management and those responsible for the use of proceeds;
- Reconciling of eligible investment categories and eligible projects of the "Green Project Portfolio" with asset allocation;
- Analytical procedures, surveys, and document inspections of samples regarding the collection and reporting of quantitative and qualitative information;
- Critical review of the "Green Finance Report 2024" for plausibility and consistency with the information.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Conclusion

Based on the work we performed, nothing has come to our attention that causes us to believe that information in the section «Allocation of green bond / finance net proceeds as at 31.12.2024» in the «Green Finance Report 2024» of Swiss Prime Site AG is not prepared, in all material respects, in accordance with the Frameworks.



Intended users and purpose of the report

This report is prepared for, and only for, the Management of Swiss Prime Site AG, and solely for the purpose of reporting to them on information in the section «Allocation of green bond / finance net proceeds as at 31.12.2024» in the «Green Finance Report 2024» and no other purpose. We do not, in giving our conclusion, accept or assume responsibility (legal or otherwise) or accept liability for, or in connection with, any other purpose for which our report including the conclusion may be used, or to any other person to whom our report is shown or into whose hands it may come, and no other persons shall be entitled to rely on our conclusion.

We permit the disclosure of our report, in full only and in combination with the Frameworks, to enable the Management to demonstrate that they have fulfilled their governance responsibility with the commissioning of an independent report over the information in the section «Allocation of green bond / finance net proceeds as at 31.12.2024» in the «Green Finance Report 2024», without assuming or accepting any responsibility or liability to any third parties on our part. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Management of Swiss Prime Site AG for our work or this report.

PricewaterhouseCoopers AG

Patrick Balkanyi

Philipp Gnädinger

Zürich, 4 Februar 2025

The maintenance and integrity of Swiss Prime Site AG's website and its content are the responsibility of the Management; the work carried out by the assurance provider does not involve consideration of the maintenance and integrity of the Swiss Prime Site AG's website, accordingly, the assurance providers accept no responsibility for any changes that may have occurred to the reported information in the section «Allocation of green bond / finance net proceeds as at 31.12.2024» in the «Green Finance Report 2024» or the Frameworks since they were initially presented on the website.



Imprint

Overall responsibility | Editing

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Advisory sustainability

Sustainserv GmbH, Zurich

Design | Realisation

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Translation

Supertext AG, Zurich

Image material

Swiss Prime Site AG, Zug

Disclaimer

This report contains statements regarding future financial and operational developments and results as well as other projections that are forward-looking or contain subjective assessments that are not historical facts. In some cases, these forward-looking statements can be identified by the use of words such as «believe», «estimate», «anticipate», «expect», «intend» and similar expressions as well as their negative equivalent. Such forward-looking statements or subjective assessments (hereinafter referred to as «forward-looking statements») are based on expectations, estimates and assumptions that seem to be appropriate to the Company at the time of the preparation of the report but may prove to be incorrect in retrospect. A number of factors, such as the implementation of the strategic plans of Swiss Prime Site AG by management, future conditions and developments in the market in which Swiss Prime Site AG operates, or the market behaviour of other market players, may cause the actual results – including the actual business situation, result of operations and financial condition of the Company – to differ materially from the anticipated results. In addition, past trends are not indicative of any future trends.

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Swiss Prime Site's
property portfolio will be
climate-neutral by 2040.
That's a promise.



Swiss Prime Site

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