

European Green Bond Factsheet

April 2026



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European Green Bond Factsheet

This document and its contents are not subject to any approval or endorsement from ESMA or any other competent authority.

1. General information

- **Date of publication of the European Green Bond Factsheet:** Programme European Green Bond Factsheet ("Factsheet") dated 23 April, 2026
- **Legal name and legal entity identifier (LEI) of the issuers:**
 - Hemsö Fastighets AB, 549300VOTS5OZ82UTG69
 - Hemsö Treasury Oyj, 743700D3NKZCoVKKPYo5
- **Website address providing investors with information on how to contact the issuers:**
<https://www.hemsoe.com/contact-us/>
- **Name of the bonds assigned by the issuers:** "European Green Bonds" or "EuGBs" issued by Hemsö Fastighets AB or Hemsö Oyj (together the "Issuers" and each an "Issuer"¹⁾ after the publication date of this Factsheet.

This Factsheet relates to one or multiple European Green Bond issuances and has been externally reviewed by the External Reviewer, in accordance with the EuGB Regulation (EU) 2023/2631 of the European Parliament and of the Council.

Information applicable to each European Green Bond (including ISIN, name, designation) will be set out in the final term (the "Final Terms").

- **The international securities identification numbers (ISIN) of the bond(s):** ISINs of European Green Bonds issued as from the date of publication of this Factsheet will be made available in the applicable Final Terms.
- **Planned issuance date or period:** European Green Bonds issued as from the date of publication of this Factsheet. Accordingly, the issuance dates for each European Green Bond will be set out in the applicable Final Terms.
- **Identity and contact details of the external reviewer:** Moody's is acting as an external reviewer (the "External Reviewer") for this Factsheet. Information on Moody's can be accessed via its website (<https://ratings.moody.com/regulated-assessments>) and/or via contact details below:
 - Moody's Deutschland GmbH ("Moody's")
 - Address: An der Welle 5; 60322 Frankfurt; Germany
 - Mail: Sandra.Veseli@moody.com
 - Tel: +49 69 70730700
 - Website: <https://ratings.moody.com/regulated-assessments>
- **Name of the competent authority that has approved the bond prospectus:** Central Bank of Ireland.

¹⁾ Or referred to in the Factsheet as Hemsö.

2. Important information

- These bonds use the designation “European Green Bond” or “EuGB” in accordance with EuGB Regulation (EU) 2023/2631 of the European Parliament and of the Council.

3. Environmental strategy and rationale

- Hemsö intends, after the full allocation of an amount equivalent to the proceeds, and at least once during the EuGB lifetime, to draw up and make public a European Green Bond impact report on the environmental impacts of the use of the proceeds, in accordance with Article 12(1) of EuGB Regulation (EU) 2023/2631. Hemsö does not intend to have such impact reports reviewed by an external reviewer.

Overview

- The European Green Bonds will support and strengthen the implementation of Hemsö’s sustainability strategy focused on green and energy efficient buildings, pursuing the Climate Change Mitigation environmental objective as referred to in Article 9 of EU Taxonomy Regulation (EU) 2020/852.
- Hemsö owns a property portfolio valued at over SEK 87bn, focused predominately on Sweden, followed by Finland and Germany. The aim is to sustainably own, manage and develop social infrastructure in the areas of nursing homes, education, health care and justice system.
- Hemsö’s sustainability initiatives are to contribute to social sustainability, and the sustainable development of Hemsö, economically, socially and environmentally. The priority areas are the environment, climate change, society and the responsibility as a developer. This means that Hemsö will offer safe, secure and healthy environments for the people who use the properties and contribute to social development through innovative public properties that create vibrant environments. Hemsö will be an attractive employer for existing and potential employees. Hemsö takes responsibility for the environment and the climate by minimizing the use of resources. Hemsö’s sustainability initiatives will also have a positive impact on its competitiveness and the ability to obtain sustainable finance and ensure long-term sustainable financial growth.
- By 2040, Hemsö aims to achieve net zero value chain emissions. This means that all parts of Hemsö must be involved in the effort to gradually move closer to the target. The target, which was validated by the Science Based Targets initiative (“SBTi”) in 2023, adheres to the SBTi’s Corporate Net-Zero Standard and is in line with the Paris Agreement’s 1.5° goal.

Climate targets

Long-term climate target:

- By 2040, net zero value chain GHG emissions - the target has been validated by SBTi

Climate milestone targets:

- By 2030, reduce GHG emissions with 50% compared to base year 2022
- By 2030, 100% of Hemsö’s properties shall have a climate adaptation plan

Energy target

Reduced energy use target:

- By 2030 Reduce energy intensity (kWh/m² Atemp) by 20 percent in the property portfolio compared to base year 2022

Ecosystem services targets

- By 2030, no net loss of ecosystem services
- By 2040, increase the value of ecosystem services

Link with the assets, turnover, CapEx, and OpEx key performance indicators

- The proceeds will contribute to finance Hemsö's EU Taxonomy-aligned fixed assets. As of today, Hemsö does not have available information to quantify the extent of these contributions. The quantum of any such contribution will be reflected in Hemsö's annual allocation reporting.

Link to the transition plans

- The proceeds will support the implementation of Hemsö's climate transition plan. By 2040, Hemsö aims to achieve net zero value chain emissions. This means that all parts of its operations must be involved in the effort to gradually move closer to its target. The target, which was validated by the Science Based Targets initiative ("SBTi") in 2023, adheres to the SBTi's Corporate Net-Zero Standard and is in line with the Paris Agreement's 1.5° goal. The climate transition plan is available in the latest annual report, available here: <https://www.hemsoe.com/investors/financial-information/financial-reports/>

Securitisation

- The European Green Bonds under this Factsheet will not be securitisation bonds.

4. Intended allocation of bond proceeds**Intended allocation to taxonomy-aligned economic activities**

- Hemsö intends to allocate an amount equivalent to the proceeds from EuGBs towards fixed assets, in accordance with the portfolio approach. The EuGBs are not securitisation bonds.
- Hemsö commits to allocate 100% of an amount equivalent to the EuGBs proceeds to activities that are environmentally sustainable under Article 3 of EU Taxonomy Regulation (EU) 2020/852, according to the methodology set out in the post-issuance allocation report.
- Further information regarding the percentage of proceeds that will be used for financing and refinancing will be disclosed in the post-issuance allocation reports.
- The European Green Bonds will contribute to "Climate Change Mitigation" environmental objective as referred to in Article 9 of EU Taxonomy Regulation (EU) 2020/852.
- An amount equivalent to the proceeds from European Green Bonds is intended to be allocated to the following EU economic activity:
 - 7.7. Acquisition and Ownership of Buildings (NACE code L68)

Intended allocation to specific taxonomy-aligned economic activities

- The proceeds will not be allocated to enabling or transitional economic activity.
- The proceeds will not be allocated to activities related to nuclear energy or fossil gas.

Intended allocation to economic activities not aligned with the technical screening Criteria

- The proceeds will not be allocated in accordance with Article 5 of EuGB Regulation (EU) 2023/2631 to activities which are not fully EU Taxonomy aligned. The proceeds will be allocated in accordance with the EU Taxonomy alignment requirements.

Process and timeline for allocation

- Hemsö intends to complete the full allocation of an amount equivalent to the proceeds within 12 months from the issuance date of each European Green Bond.
- Hemsö's Sustainability Finance Committee (the "Committee") is responsible for overseeing the evaluation and selection of assets aligned to EU economic activity 7.7, Acquisition and Ownership of Buildings. The Committee consists of

members from the treasury and sustainability department including energy experts within Hemsö. The Committee will meet at least annually. The evaluation and selection process comprise of the following steps:

- I. Hemsö assesses conformance with minimum social safeguards (“MS”) and the alignment of Taxonomy-eligible activities with the relevant Substantial Contribution (“SC”) criteria and Do No Significant Harm (“DNSH”) criteria through its internal EU Taxonomy alignment process. Further description is provided in the Appendix of this Factsheet.
 - II. Any Committee member or relevant department may propose potential assets to the Committee that meet the criteria outlined in step (I).
 - III. The Committee is solely responsible for verifying that assets align with the taxonomy requirements as well as excluding assets that no longer comply with the taxonomy requirements or have been sold or otherwise divested, in such case, when required, replacing them.
 - IV. Verified assets will be tracked using an earmarked portfolio (“Portfolio”) within Hemsö’s internal systems. A decision to allocate proceeds will require a consensus decision by the Committee. The decisions made by the Committee will be documented and filed.
- Pending full allocation, proceeds not yet allocated towards eligible assets will be placed in the liquidity reserves and managed as such.

Issuance costs

- Issuance costs will not be deducted from the proceeds of each EuGB.

5. Environmental impact of bond proceeds

Intended allocation to taxonomy-aligned economic activities

- Hemsö will produce an impact report at least once during the life of a European Green Bond, after full allocation. As this Factsheet can be utilised to issue multiple European Green Bonds and the allocation of the proceeds of each European Green Bond will be defined at a future date upon the issuance of such EuGB, it is difficult to estimate anticipated environmental impacts generated at the time of publication of this Factsheet.
- Examples of impact metrics could include:

Green buildings

- Building type
- Annual energy consumption (kWh/sq.m.)
- Annual carbon footprint (kgCO₂e/sq.m.)
- Annual energy savings (kWh)
- Annual GHG emissions reduced/avoided (tCO₂e)

6. Environmental impact of bond proceeds

- Link to the issuers' website as required by Article 15(1) of the EuGB Regulation (EU) 2023/2631:
<https://www.hemsoe.com/>
- Link to the issuers' relevant reports: <https://www.hemsoe.com/investors/financial-information/financial-reports/>
- The first reporting period starts at the beginning of the calendar year of the issuance date of a European Green Bond.
- Where feasible, the allocation reports will include project-by-project information on amounts allocated and the environmental impacts.

7. CapEx Plan

- No CapEx plan referred to in Article 7 of the EuGB Regulation (EU) 2023/2631 is needed as Hemsö will allocate the proceeds of the EuGBs to a portfolio of fixed assets that are already fully aligned with the EU Taxonomy.

8. Other relevant information

- Hemsö's EuGBs also follow the International Capital Markets Association ("ICMA") Green Bond Principles published in 2025 as outlined in Hemsö's Sustainability Finance Framework.

¹⁾In Sweden Hemsö will utilize the Swedish Property Federation's study to determine which properties that belong to the top 15 per cent in terms of energy efficiency and in Finland the Granlund Oy's study will be utilized. In other nations, Hemsö will seek guidance from an appropriate external benchmark to determine the top 15 per cent, such report shall be issued by a national government or by an industry specialist.

Appendix

EU Taxonomy alignment

Hemsö has identified and put in place required processes to ensure that the assets selected are aligned with the criteria for environmentally sustainable economic activities set out in Article 3 of EU Taxonomy Regulation (EU) 2020/852 (“taxonomy requirements”), including:

- The Substantial Contribution criteria (“SC”),
- The Do No Significant Harm criteria (“DNSH”),
- and the Minimum Safeguards (“MS”).

Minimum Safeguards

Hemsö is committed to respecting the minimum safeguards criteria according to Article 18 of EU Taxonomy Regulation (EU) 2020/852:

- The OECD guidelines for Multinational Enterprises (“MNE”),
- The UN Guiding Principles on Business and Human Rights (“UNGPs”),
- The Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work,
- The International Bill of Human Rights

Hemsö has policy documents and processes in place based on the OECD Guidelines that cover labor rights for own workers and workers in the value chain. Due diligence processes related to bribery, taxation and fair competition are integrated in compliance systems, including Hemsö’s Code of Conduct applicable to all employees. In addition, a whistle-blower function has been established to ensure incidents can be reported.

Hemsö has not had any convictions for violations of human rights. Nor has it had any convictions having to do with its working methods, taxation, corruption or competition.

7.7. Acquisition and Ownership of Buildings

Hemsö is committed to respecting the minimum safeguards criteria according to Article 18 of EU Taxonomy Regulation (EU) 2020/852:

Substantial Contribution criteria to Climate Change Mitigation

CONFIRMED. Hemsö meets the screening criteria. In particular:

1. Buildings built before 31 December 2020

- The building has at least an Energy Performance Certificate (EPC) class A; or
- It must belong to the national or regional top 15% expressed as operational Primary Energy Demand (“PED”)
 - Hemsö relies on the studies available to date for each respective country. For example, in Sweden, the study by Swedish Property Federation and CIT Energy Management. In Finland, the Granlund Oy’s study. In Germany, Hemsö will seek guidance from an appropriate external benchmark.

Substantial Contribution criteria to Climate Change Mitigation

CONFIRMED. Hemsö meets the screening criteria. In particular:

2. Buildings built after 31 December 2020 – the building meets criteria applicable to EU Taxonomy activity 7.1.

Construction of New Buildings:

- PED will be at least 10% lower than the threshold set for the nearly zero-energy building (“NZEB”) requirements in national measures
 - Hemsö relies on the applicable national building regulation for each respective country.
- For buildings larger than 5000 sq.m., upon completion, the building resulting from the construction undergoes testing for airtightness and thermal integrity, and any deviation in the levels of performance set at the design stage or defects in the building envelope are disclosed to investors and clients. As an alternative, where robust and traceable quality control processes are in place during the construction process this is acceptable as an alternative to thermal integrity testing.
- For buildings larger than 5000 sq.m., the life-cycle Global Warming Potential (GWP) of the building resulting from the construction has been calculated for each stage in the life cycle and is disclosed to investors and clients on demand.

3. Large non-residential buildings

- Where there is a large non-residential building (buildings larger than 5 000 sq.m., with an effective rated output for heating systems, systems for combined space heating and ventilation, air conditioning systems or systems for combined air-conditioning and ventilation of over 290 kW) they must be efficiently operated through energy performance monitoring and assessment.

Do No Significant Harm (“DNSH”)

Climate change adaptation	CONFIRMED. EU Taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	N.A.
Transition to a circular economy	N.A.
Pollution prevention and control	N.A.
Protection and restoration of biodiversity and ecosystems	N.A.