

The background image shows a child on a blue and white scooter on a paved path in a park. In the foreground, a large, curved, rusted metal sculpture dominates the right side of the frame. The background features a modern building with large windows and greenery.

EPRA SUSTAINABILITY BEST PRACTICE RECOMMENDATIONS REPORT 2021

1. Overarching recommendations

Introduction

As EPRA members, we have chosen to report our environmental and social data in accordance with the EPRA Sustainability Best Practice Recommendations (sBPR). Our reporting response has been split into two sections:

- › Overarching recommendations
- › Sustainability performance measures

Overarching recommendations

Organisational boundaries

The portfolio of Mobimo Holding AG (equivalent to a Gross Asset Value (GAV) of CHF 3,599 million) consists of investment properties (87% by GAV) and development properties (13% by GAV). We report on all properties in our investment portfolio for which we have operational control.

Coverage

The table "Portfolio" represents the scope of our 2021 EPRA submission and includes the total standing investments portfolio (100%) of the investible entity (commercial and residential). In total this covers 107 assets and 663,275 square meters.

Development projects, as well as underdeveloped or vacant land or other owned cash or non-real estate assets are excluded.

The data were collected between 1 July 2020 and 30 June 2021. Waste data for own offices were collected between 1 January 2021 and 31 December 2021.

Estimation of landlord-obtained utility consumption

All data for the assets which are included in the organisational boundary are based on invoices received for the reporting period (since 2013) covering electricity, district heating, cooling, energy consumption from fuel and water.

Scope 1 and 2 GHG emissions are calculated based on energy consumption by type of energy (fuels, gas, district heating, etc.) which in turn are based on invoices. No data are estimated. Where no bills are available, data are extrapolated from previous years.

Boundaries – Reporting on landlord and tenant consumption

The consumption reported includes only utilities which we purchase as landlords. Tenant obtained data (i.e. from bills which the tenant receives directly) are excluded.

Waste data (incineration, recycling, PET, paper and cardboard) are collected and reported only for our owned offices. Every building in Switzerland is connected to the country's highly sophisticated public waste system. This developed waste separation system optimises usage and waste disposal. Its usage is managed directly by the tenants (including invoices). For the purposes of this report, the average values for the waste production of own office spaces are taken and extrapolated to the commercial portfolio. For the residential portfolio, Swiss average waste values are used.

Analysis – Normalisation

We have calculated intensity indicators for heating, cooling and electricity based on the energy consumption per investment property measured and billed for the accounting period. The energy consumption for heating is recorded over several reporting years (since 2013) for the purposes of plausibility testing and control. The total energy use from heating, cooling and electricity is then divided by the total floor area (including tenant areas) to calculate the intensity rate. The energy-consuming space for each property is calculated based on the plans in accordance with Swiss Society of Engineers and Architects (SIA) guidelines (since 2018: SIA 416/1). Emission factors were adjusted in 2020.

The basis used to calculate CO₂ emissions consists of the heating system, type of energy, respective emission factors and consumption in kWh. The calculation method is according to the greenhouse gas protocol.

Water consumption corresponds to the consumption per investment property, measured and billed for the accounting period. The intensity is calculated by dividing the total water consumption by the total floor area.

Health and safety performance measures are calculated using the following formula:

- › Absentee rate: total absentee rate relative to total target hours/ full-time employees.

Analysis – Segmental analysis (by property type, geography)

Segmental analysis is defined by the property classification used in our financial reporting (see our Annual Report, p. 108) which organises our investment portfolio into commercial and residential properties. Segmental analysis by geography is not relevant for our portfolio given that our assets are all located in the same climatic zone within Switzerland.

Disclosure on own offices

Utilities consumption for which we are responsible at our own offices is reported separately. Please see EPRA Table “EPRA Performance measures” on [page 46](#).

Narrative on performance

For a full narrative on our performance in 2021, please see the following sections of our Sustainability Report 2021:

- › Energy, water and waste: Environment ([pages 22 – 29](#))
- › Employee training and development: Employees ([pages 36 – 38](#))
- › Community engagement: Society ([pages 30 – 35](#))
- › Own offices, environmental indicators: Environment ([pages 24 and 25](#))

Information on our governance procedures and Board of Directors can be found in the corporate governance report of our Annual Report 2021 which is available for download here:
www.mobimo.ch/en > Investors > Reporting

Location of EPRA sustainability performance measures

EPRA sustainability performance measures for our portfolio, own offices and corporate operations can be found in the tables on [pages 44 – 47](#) of this report.

Third party assurance

Energy and GHG emissions data are independently assured by EY. The assurance statement can be found on [pages 57 – 58](#) of our Sustainability Report 2021.

Materiality

Regarding sustainability, Mobimo Holding AG reports in accordance with GRI Standards (since 2013), CDP (since 2012), GRESB (since 2013) and EPRA (since 2017) and integrates internal and external stakeholders on an annual basis for the determination and evaluation of material aspects. Three criteria are applied to determine materiality: the strategic relevance of the individual theme; the possibility of exercisable influence; and the aspects’ effects within and outside the organisation. At this time, all important KPIs that have been identified as material according to the results of our materiality review are reported. The full list of material issues can be found on [pages 9 – 11](#) of our Sustainability Report 2021.

2. Sustainability performance measures

Indicator	EPRA	Unit of measure	Portfolio total				% change
			Absolute		Like-for-like		
			2020	2021	2020	2021	
Electricity consumption for landlord-controlled areas ¹	Elec-Abs, Elec-LfL	MWh	6,293	8,445	6,248	7,172	14.8
Proportion of electricity consumption from renewable sources		%	79.3	95.0	79.3	95.0	19.8
Energy consumption from landlord-obtained district heating and cooling	DH&C-Abs, DH&C-LfL	MWh	16,931	22,833	16,931	20,369	20.3
Proportion of district heating & cooling from renewable sources		%	58.6	74.8	58.6	72.5	23.7
Energy consumption from landlord-obtained fuels	Fuels-Abs, Fuels-LfL	MWh	17,425	17,140	17,155	16,608	-3.2
Proportion of fuels from renewable sources		%	7.7	7.7	7.7	7.7	0.0
Building energy intensity ¹	Energy-Int	kWh/m ²	75	73	75	73	-2.7
Direct Scope 1 GHG emissions (total)	GHG-Dir-Abs	tCO ₂	3,586	3,932	3,531	3,823	8.3
Total Scope 2 indirect GHG emissions (location based)	GHG-Indir-Abs	tCO ₂	4,310	2,432	7,623	2,237	-70.7
Total Scope 2 indirect GHG emissions (market based)		tCO ₂	2,845	2,432	6,158	2,237	-63.7
Building GHG emissions intensity	GHG-Int	kg CO ₂ /m ²	11	10	11	10	-9.1
Total water consumption	Water-Abs, Water-LfL	m ³	408,097	412,421	408,095	412,409	1.1
Building water consumption intensity	Water-Int	m ³ /m ²	0.654	0.622	0.654	0.622	-4.9
Weight of waste by disposal route (total)	Waste-Abs, Waste-LfL	tonnes	6,007	6,071	6,007	6,071	1.1
		% recycled	53	53	53	53	0.0
		% sent to landfill	47	47	47	47	0.0

¹ Only general electricity is used for the calculation. The previous year's figure is adjusted accordingly.

Indicator	EPRA	Unit of measure	Investment portfolio	Development portfolio
Type and number of assets certified	Cert-Tot	% of portfolio certified OR number of certified assets	2021: 25% are at least Minergie-certified (2020: 27%)	2021 (and before): 100% certified or in accordance with a certification standard

Commercial					Residential					
Absolute		Like-for-like			% change	Absolute		Like-for-like		% change
2020	2021	2020	2021	2020		2021	2020	2021		
4,433	5,251	4,388	5,206	18.6	1,860	3,195	1,860	1,967	5.8	
78.3	95.0	78.3	95.0	21.3	82.4	95.0	82.4	95.0	15.3	
10,906	14,326	10,906	14,326	31.4	6,025	8,508	6,025	6,044	0.3	
57.8	72.4	57.8	72.4	25.3	60.0	80.3	60.0	80.3	33.8	
7,311	8,257	7,041	7,987	13.4	10,114	8,882	10,114	8,620	-14.8	
7.1	7.7	7.1	7.7	8.5	8.2	8.2	8.2	8.2	0.0	
78	77	78	77	-1.3	78	77	78	77	-1.3	
1,507	1,858	1,452	1,803	24.2	2,079	2,062	2,079	2,008	-3.4	
3,210	1,507	3,210	1,502	-53.2	1,109	937	1,109	747	-32.6	
2,119	1,507	2,119	1,502	-29.1	735	937	735	747	1.6	
10	9	10	9	-10.0	11	10	11	10	-9.1	
185,187	188,536	185,185	188,534	1.8	222,910	223,885	222,910	223,875	0.4	
0.478	0.521	0.478	0.521	9.0	0.942	0.74	0.942	0.743	-21.1	
1,783	1,815	1,783	1,815	1.8	4,224	4,242	4,224	4,242	0.4	
53	53	53	53	0.0	53	53	53	53	0.0	
47	47	47	47	0.0	47	47	47	47	0.0	

Data qualifying notes

Waste-Abs & Waste-LfL

Waste data are not directly available for our investment properties. For the purposes of this report, the average values of the waste production for the own office spaces surveyed are and extrapolated to the commercial portfolio. For the residential portfolio, Swiss average waste values are used.

Every building in Switzerland is connected to the country's highly sophisticated public waste system. This developed waste separation system optimises usage and waste disposal. Its usage is managed directly by the tenants (including invoices). We support tenants by providing facilities and systems to, for example, segregate waste according to type (e.g. compostable materials, recycling, refuse, PET, etc.).

Cert-Tot

Minergie is a Swiss certification label protected and supported by the Swiss Confederation, the cantons and the economy. Minergie-certified buildings are mainly characterised by very low energy consumption (high energy efficiency) and the highest possible share of renewable energies. For more information, see www.minergie.ch.

Minergie certification is the minimum standard required for all development properties. For other labels used (e.g. DGNB, 2000-Watt) see [pages 4, 5, 27, 28 and 29](#) of our Sustainability Report 2021.

EPRA environmental performance measures (own office and headquarters)

Indicator	EPRA	Unit of measure	Absolute		Like-for-like		% change
			2020	2021	2020	2021	
Electricity consumption	Elec-Abs, Elec-LfL	kWh	231,820	246,948	231,820	246,948	6.5
Proportion of electricity consumption from renewable sources		%	100	100	100	100	0.0
Energy consumption from district heating and cooling	DH&C-Abs, DH&C-LfL	kWh	292,839	243,346	292,839	243,346	-16.9
Proportion of district heating & cooling from renewable sources ¹		%	65	78	65	78	20.0
Energy consumption from fuel	Fuels-Abs, Fuels-LfL	kWh	0	0	0	0	n/a
Proportion of fuels from renewable sources		%	0	0	0	0	n/a
Building energy intensity	Energy-Int	kWh/m ²	164	153	164	153	-6.8
Direct Scope 1 GHG emissions (total)	GHG-Dir-Abs	kgCO ₂	0	0	0	0	n/a
Total Scope 2 indirect GHG emissions (location based)	GHG-Indir-Abs	kgCO ₂	67,920	49,985	67,920	49,985	-26.4
Total Scope 2 indirect GHG emissions (market based)		kgCO ₂	67,920	49,985	67,920	49,985	-26.4
Building GHG emissions intensity	GHG-Int	kg CO ₂ /m ²	21.2	15.6	21.2	15.6	-26.4
Total water consumption	Water-Abs, Water-LfL	m ³	963	1,439	963	1,439	49.4
Building water consumption intensity	Water-Int	m ³ /m ²	0.300	0.450	0.300	0.450	50.0
Weight of waste by disposal route (total)	Waste-Abs, Waste-LfL	kg	10,813	9,442	10,813	9,442	-12.7
		Recycled	5,295	4,102	5,295	4,102	-22.5
		Sent to incineration	5,518	5,340	5,518	5,340	-3.2

Indicator	Status 2021	
Type and number of assets certified, own offices	The main office in Küsnacht is Minergie-certified	83% (in m ²) of the own offices are Minergie-certified

Data qualifying notes

Cert-Tot

Minergie is a Swiss certification label protected and supported by the Swiss Confederation, the cantons and the economy. Minergie-certified buildings are mainly characterised by very low energy consumption (high energy efficiency) and the highest possible share of renewable energies. For more information, see www.minergie.ch.

EPRA social and governance performance measures (portfolio and corporate)

Indicator	EPRA	Unit of measure	Scope	2020	2021
Employee diversity	Diversity-Emp	Number of male/female (Board)	Corporate operations	4/2	3/3
		Number of male/female (Executive Board)		6/0	6/0
		Number of male/female (middle management)		14/8	13/9
		Number of male/female (employees)		79/94	65/83
Employee training and development	Emp-Training	Average hours per employee	Corporate operations	15	15
	Emp-Dev	% of total workforce with performance appraisals	Corporate operations	100	100
	Emp-Turnover	Total number of new hires	Corporate operations	28	28
		Rate (in %)	Corporate operations	16	16
		Total number of leavers	Corporate operations	32	25
		Rate (in %)	Corporate operations	18	14
Health and safety	H&S-Emp	Occupational accident rate (in %)	Corporate operations	0.6	2.8
		Lost day rate (in %)		0	0
		Absentee rate (in % relative to total target hours)		3.3	2.4
		Fatalities (total number)		0	0
	H&S-Asset	% of assets undergoing health & safety assessments	Portfolio	100	100
	H&S-Comp	Total number of incidents of non-compliance from health & safety assessments	Portfolio	0	0
Communities	Comty-Eng	% of assets with community engagement initiatives	Portfolio	100	100
Governance	Gov-Board	Total number of executive members	Corporate operations	0	0
		Total number of independent members		6	6
		Average tenure in years		8	7
		Total number with competencies relating to environmental and social topics		6 of 6	6 of 6
	Gov-Select	Description	Corporate operations	<p>The process is defined and requires that:</p> <ul style="list-style-type: none"> › Nominations are prepared in consultation with internal and external stakeholders (advice, suggestions, recommendations); › The candidates meet certain criteria: diversity, regional representation from German-speaking and French-speaking Switzerland, representation from the merger company (Lausanne), sector and branch representation, real estate expertise, good business and political contacts, and independence. Since the 2021 Annual General Meeting, the Board of Directors has had a balanced gender mix, with three women and three men; › Members of the highest governance body are elected annually (including re-election) by the shareholders' meeting. <p>For more information, see page 21f. of the Annual Report 2021.</p>	
Gov-Col	Description	Corporate operations	<p>All members of the Board are non-executive members pursuant to the Swiss Code of Best Practice for Corporate Governance. None of the members of the Board of Directors have any significant business relationships with Mobimo Holding AG or with a Mobimo Group company. Full details of Board memberships are disclosed in our Annual Report 2021.</p>		

Data qualifying notes

Diversity-Pay

Mobimo observes the requirement to carry out an equal pay analysis, also in accordance with the Swiss Gender Equality Act (GEA, amended on 14 December 2018). In the salary analysis carried out in 2020/21, no gender bias could be identified according to the Federal Office for Gender Equality (FOGE), based on their specific software (Logib).

H&S-Asset

Clearly defined quality management for development properties is implemented on building sites and in services, with an emphasis on health and safety aspects for the future users and the building site operators. Health and safety checks are carried out on products and services at all stages of the process (purchase, development and construction, moving in, use and operation, waste disposal). In addition to the standard requirements laid down by the federal government, cantons, Suva, SIA, police, fire service, etc., measures also comply with internal regulations. For more information, see [pages 30 – 38](#) of our Sustainability Report 2021.

Comty-Eng:

The figure relates to the Development portfolio only. For more information on our approach to community engagement, see [pages 30 – 38](#) of our Sustainability Report 2021.

Gov-Board

Board profiles and competencies can be found on [page 21f. of the Annual Report 2021](#).