

A photograph of two people sitting on colorful plastic chairs outdoors. The person on the left is a woman with glasses and a black top, sitting on a blue chair. The person on the right is a man with curly hair wearing a red patterned shirt, sitting on a yellow chair. They are both smiling and appear to be in conversation. The scene is set in a garden-like area with large green leaves in the foreground and a building in the background. The lighting is bright and natural.

MOBIMO

EPRA Sustainability Best Practice Recommendations Report 2020

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 3,353 million) consists of investment properties (85% by GAV) and development properties (15% 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 102 assets and 624,113 square meters.

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

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 is 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 (incl. invoices). For the aim of this report, average values of the waste production of the 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 plausibility testing and control. The number of heating days/year is considered, analysed and normalized if necessary. 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 for the calculation of CO₂ emissions are the heating system, type of energy, the respective emission factors, and the consumption in kWh. For this reporting year, the following aspects should be considered:

- › The energy-consuming space is adjusted on an ongoing basis as information becomes available. The calculations use data as at the reporting date (30 June 2020). Significant increase in the current period, mainly because of a change of calculation, but also because of an actual increase.

- › For 2020, electricity and district heating are specified for every building and in accordance with Swiss labeling. The precised data basis and calculation has an impact on the percentages of renewable energies and the Scope 2 calculations.
- › For 2020, Mobimo uses the market-based approach for Scope 2 calculations where supplier-specific emissions factors are available (for 2019 and before, the location based approach is used).

Water consumption corresponds to the consumption per investment property, measured and billed for the accounting period. The intensity is calculated by the total water consumption divided 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. 114) 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 which we are responsible for at our own offices are reported separately. Please see EPRA Table “EPRA Performance measures” on page 5.

Narrative on performance

For a full narrative on our performance in 2020, please see the following sections of our Sustainability Report 2020:

- › Energy, water and waste: Environment (pages 19 – 21),
- › Employee training and development: Employees (pages 32 – 34),
- › Community engagement: Society (pages 27 – 31),
- › Own offices, environmental indicators: Environment (pages 20 and 21).

The report is available to download here:
www.mobimo.ch/en > About us > Sustainability

Information of our governance procedures and Board of Directors can be found in the Corporate Governance Report of our Annual Report 2020 which is available to 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 3 – 7 of this report.

Third party assurance

Energy and GHG emissions data are independently assured by EY. The assurance statement can be found on pages 45 – 46 of our Sustainability Report 2020. The report is available to download here: www.mobimo.ch/en > About us > Sustainability

Materiality

Regarding sustainability, Mobimo Holding AG reports in accordance with GRI (since 2013), CDP (since 2012), GRESB (since 2013) and EPRA (since 2017) and integrates annually internal and external stakeholders for the determination and evaluation of the 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 7 – 9 of our Sustainability Report 2020.

2. Sustainability performance measures

EPRA environmental performance measures (portfolio)

| Indicator | EPRA | Unit of measure | Portfolio total | | | | | Commercial | | | | | Residential | | | | |
|--|----------------------|-----------------------------------|-----------------|---------|---------------|---------|----------|------------|---------|---------------|---------|----------|-------------|---------|---------------|---------|----------|
| | | | Absolute | | Like-for-like | | % change | Absolute | | Like-for-like | | % change | Absolute | | Like-for-like | | % change |
| | | | 2019 | 2020 | 2019 | 2020 | | 2019 | 2020 | 2019 | 2020 | | 2019 | 2020 | 2019 | 2020 | |
| Electricity consumption for landlord controlled areas | Elec-Abs, Elec-LfL | MWh | 31,236 | 32,988 | 31,236 | 32,988 | 5.6 | 24,305 | 25,146 | 24,305 | 25,146 | 3.5 | 6,931 | 7,842 | 6,931 | 7,842 | 13.1 |
| Proportion of electricity consumption from renewable sources | | % | 45.7 | 79.3 | 45.7 | 79.3 | 73.5 | 52.7 | 78.3 | 52.7 | 78.3 | 48.6 | 31.3 | 82.4 | 31.3 | 82.4 | 163.3 |
| Energy consumption from landlord obtained district heating and cooling | DH&C-Abs, DH&C-LfL | MWh | 18,759 | 16,931 | 18,759 | 16,931 | -9.7 | 14,410 | 10,906 | 14,410 | 10,906 | -24.3 | 4,349 | 6,025 | 4,349 | 6,025 | 38.5 |
| Proportion of district heating & cooling from renewable sources ¹ | | % | 27.5 | 58.6 | 27.5 | 58.6 | 113.1 | 31.2 | 57.8 | 31.2 | 57.8 | 85.3 | 19.6 | 60 | 19.6 | 60 | 206.1 |
| Energy consumption from landlord obtained fuels | Fuels-Abs, Fuels-LfL | MWh | 18,333 | 17,425 | 18,333 | 17,425 | -5.0 | 7,434 | 7,311 | 7,434 | 7,311 | -1.7 | 10,899 | 10,114 | 10,899 | 10,114 | -7.2 |
| Proportion of fuels from renewable sources ² | | % | 7.5 | 7.7 | 7.5 | 7.7 | 2.7 | 6.9 | 7.1 | 6.9 | 7.1 | 2.9 | 7.9 | 8.2 | 7.9 | 8.2 | 3.8 |
| Building energy intensity | Energy-Int | kWh/m ² | 152 | 108 | 152 | 108 | -28.9 | 163 | 112 | 163 | 112 | -31.3 | 133 | 101 | 133 | 101 | -24.1 |
| Direct Scope 1 GHG emissions (total) | GHG-Dir-Abs | tCO ₂ | 3,819 | 3,586 | 3,819 | 3,586 | -6.1 | 1,549 | 1,507 | 1,549 | 1,507 | -2.7 | 2,270 | 2,079 | 2,270 | 2,079 | -8.4 |
| Total Scope 2 indirect GHG emission (location based) | GHG-Indir-Abs | tCO ₂ | 7,432 | 7,623 | 7,432 | 7,623 | 2.6 | 5,822 | 5,491 | 5,822 | 5,491 | -5.7 | 1,610 | 2,132 | 1,610 | 2,132 | 32.4 |
| Total Scope 2 indirect GHG emission (market based) | | tCO ₂ | 4,959 | 6,158 | 4,959 | 6,158 | 24.2 | 3,640 | 4,400 | 3,640 | 4,400 | 20.9 | 1,319 | 1,758 | 1,319 | 1,758 | 33.3 |
| Building GHG emissions intensity | GHG-Int | kgCO ₂ /m ² | 25 | 16 | 25 | 16 | -36 | 26 | 15 | 26 | 15 | -42.3 | 23 | 16 | 23 | 16 | -30.4 |
| Total water consumption | Water-Abs, Water-LfL | m ³ | 341,195 | 408,097 | 341,195 | 408,097 | 19.6 | 166,431 | 185,187 | 166,431 | 185,187 | 11.3 | 174,764 | 222,910 | 174,764 | 222,910 | 27.5 |
| Building water consumption intensity | Water-Int | m ³ /m ² | 0.758 | 0.654 | 0.758 | 0.654 | -13.7 | 0.588 | 0.478 | 0.588 | 0.478 | -18.7 | 1.048 | 0.942 | 1.048 | 0.942 | -10.1 |
| Weight of waste by disposal route (total) | Waste-Abs, Waste-LfL | tonnes | 4,401 | 6,007 | 4,401 | 6,007 | 36.5 | 1,415 | 1,783 | 1,415 | 1,783 | 26 | 2,986 | 4,224 | 2,986 | 4,224 | 41.5 |
| | | % recycled | 53 | 53 | 53 | 53 | 0 | 53 | 53 | 53 | 53 | 0 | 53 | 53 | 53 | 53 | 0 |
| | | % sent to landfill | 47 | 47 | 47 | 47 | 0 | 47 | 47 | 47 | 47 | 0 | 47 | 47 | 47 | 47 | 0 |

¹ 2020: Precised information, based on product/building. District heating from waste is calculated as 50% renewable energy.

² 2019 and 2020: Pellets and wood chips only are considered as renewable.

| 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 | 2020: 27% are at least Minergie-certified (2019: 25%) | 2020 (and before): 100% certified or in accordance with a certification standard |

Data qualifying notes

Waste Abs & Waste-Lfl

Waste data are not directly available for our investment properties. For the aim of this report, average values of the waste production of the own office spaces that are surveyed were taken 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 (incl. invoices). We support tenants by providing facilities and systems to, for example, segregate waste according to type, for example 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 used labels (for example DGNB, 2000 Watt) see pages 5, 24 and 25 of our Sustainability Report 2020.

EPRA environmental performance measures (own office and headquarters)

| Indicator | EPRA | Unit of measure | Absolute | | Like-for-like | | % change |
|--|----------------------|-----------------------------------|----------|---------|---------------|---------|----------|
| | | | 2019 | 2020 | 2019 | 2020 | |
| Electricity consumption | Elec-Abs, Elec-LfL | kWh | 251,389 | 231,820 | 251,389 | 231,820 | -7.8% |
| 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 | 300,278 | 292,839 | 300,278 | 292,839 | -2.5% |
| Proportion of district heating & cooling from renewable sources ¹ | | % | 60.5 | 60.8 | 60.5 | 60.8 | 0.5% |
| 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 | 172 | 164 | 172 | 164 | -4.7% |
| Direct Scope 1 GHG emissions (total) | GHG-Dir-Abs | kgCO ₂ | 0 | 0 | 0 | 0 | 0.0% |
| Total Scope 2 indirect GHG emission (location based) | GHG-Indir-Abs | kgCO ₂ | 84,957 | 81,047 | 84,957 | 81,047 | -4.6% |
| Total Scope 2 indirect GHG emission (market based) | | kgCO ₂ | 82,198 | 67,920 | 82,198 | 67,920 | -17.4% |
| Building GHG emissions intensity | GHG-Int | kgCO ₂ /m ² | 25.62 | 21.18 | 25.62 | 21.18 | -17.3% |
| Total water consumption | Water-Abs, Water-LfL | m ³ | 1,259 | 963 | 1,259 | 963 | -23.5% |
| Building water consumption intensity | Water-Int | m ³ /m ² | 0.392 | 0.300 | 0.392 | 0.300 | -23.5% |
| Weight of waste by disposal route (total) | Waste-Abs, Waste-LfL | kg | 17,821 | 10,813 | 17,821 | 10,813 | -39.3% |
| | | Recycled | 8,628 | 5,295 | 8,628 | 5,295 | -38.6% |
| | | Sent to incineration | 9,193 | 5,518 | 9,193 | 5,518 | -40.0% |

¹ Calculation 2019 adjusted analogously to 2020.

| Indicator | Status 2020 |
|--|--|
| Type and number of assets certified, own offices | The main office in Küssnacht is Minergie-certified 75% (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 | 2019 | 2020 |
|-----------------------------------|---------------|--|----------------------|-----------------|-------|
| Employee diversity | Diversity-Emp | Number of male/female (Board) | Corporate operations | 6/1 | 4/2 |
| | | Number of male/female (Executive Board) | | 6/0 | 6/0 |
| | | Number of male/female (middle management) | | 11/5 | 14/8 |
| | | Number of male/female (Employees) | | 85/92 | 79/94 |
| Employee training and development | Emp-Training | Average hours per employee | Corporate operations | 19 | 15 |
| | Emp-Dev | % of total workforce with performance appraisals | Corporate operations | 100 | 100 |
| | Emp-Turnover | Total number of new hires | Corporate operations | 27 ¹ | 28 |
| | | Rate (in %) | | 15 | 16 |
| | | Total number of leavers | | 27 ¹ | 32 |
| | | Rate (in %) | 15 | 18 | |
| Health and safety | H&S-Emp | Occupational accident rate (in %) | Corporate operations | 0 | 0.6 |
| | | Lost day rate (in %) | | 0 | 0 |
| | | Absentee rate (in % relative to total target hours) | | 2.9 | 3.3 |
| | | 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 |

¹ Hires and leavers by 31.12.2019 (instead of 01.01.2020 as in the previous report).

| Indicator | EPRA | Unit of measure | Scope | 2019 | 2020 |
|------------|--|-------------------------------------|----------------------|--|------|
| Governance | Gov-Board | Total number of Executive members | Corporate operations | 0 | 0 |
| | | Total number of Independent members | | 7 | 6 |
| | | Average tenure in years | | 6 | 8 |
| | Total number with competencies relating to environmental and social topics | 7 of 7 | 6 of 6 | | |
| | Gov-Select | Description | Corporate operations | The process is defined and requires that: <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. | |
| | Gov-Col | Description | Corporate operations | For more information, see page 28f. of the Annual Report 2020. 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 2020. | |

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 2019/20, 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 27, 28, 31, 33 and 34 of our Sustainability Report 2020.

Comty-Eng:

The figure relates to the Development portfolio only. For more information on our approach to community engagement, see pages 27 – 31 of our Sustainability Report 2020.

Gov-Board

Board profiles and competencies can be found on page 28f. of the Annual Report 2020.

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