




Second Party Opinion
Trigema a.s.
GREEN BOND FRAMEWORK
GREENOMETER

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1. Evaluation Summary

Issuer	Location	Evaluation Date	Opinion Provided by	Green0meter Seal
Trigema a.s.	Czechia	September 3 rd 2024	Karel Kotoun karel.kotoun@green0meter.com Jan Zvěřina jan.zverina@green0meter.com	 [20022024002]

a. Use of Proceeds

The proceeds will finance projects focused on Green Buildings, Renewable Energy, Sustainable Water and Wastewater Management, Circular Economy and/or Eco-Efficient Projects and Energy Efficiency. These activities correspond to the following SDGs: Affordable and Clean Energy, Sustainable Cities and Communities, Climate Action, and Responsible Consumption and Production

b. Project Evaluation and Selection

The projects were selected based on their potential to provide substantial environmental benefits, aligning with both the Trigema's sustainability strategy and external environmental standards. Trigema establishes a Green Bond Committee to oversee the assessment and selection of projects for Green Bonds. The Committee is composed of a minimum of three members, with two internal and at least one external representative. Meetings are held as required, with a minimum frequency of once every six months. The Committee's primary responsibilities include reviewing and endorsing project selections based on predefined criteria, monitoring investments throughout the bond's duration, and approving investor reports pertaining to green bonds.

c. Management of Proceeds

Proceeds will be managed to ensure they are allocated exclusively to the identified projects, with tracking systems in place for transparency and accountability. The Finance Department with Green Bond Committee will oversee the management of proceeds, allocating funds to eligible green projects using a dedicated tracking system. Trigema plans to allocate all proceeds within three years, with unallocated funds temporarily placed in secure financial instruments.

d. Reporting

Trigema will report annually on the progress and environmental impact of the funded projects, maintaining a high standard of transparency for investors. Trigema will make every effort to reflect the principles of a portfolio approach described in the "Handbook - Harmonized Framework for Impact Reporting (June 2019)" when submitting reports.

2. Introduction

a. Company

Trigema Group is a property development and construction company with an overlap into other real-estate associated activities.

Trigema places particular emphasis on sustainability and environmental considerations within its business operations and has been constructing energy-efficient buildings, consistently endeavouring to enhance these standards with each project, aiming towards the development of fully passive structures.

Trigema uses environmentally friendly materials, BIM models and Smart Home in the construction process, which brings savings to both the company and the end clients. Smart Home enables smart metering, which positively impacts household consumption. BIM models then enable efficient building maintenance. Trigema has successfully used brownfield sites for its projects, where it manages to combine architecture with art to create vibrant and inspiring spaces for residents and surrounding communities. Trigema focuses on the multifunctionality of its projects so that they are not just places to live but become vibrant hubs for the entire community.

b. Green Bonds Framework

The Trigema's Green Bond Framework is established to ensure projects funded are in line with the Green Bond Principles outlined by ICMA.

c. Green0meter Services

Green0meter's services validate the framework's alignment with the Green Bond Principles, confirm the credibility of the use of proceeds, and affirm that the issuer's strategy is in sync with the intended use of proceeds.

For the assessment of the use of proceeds, Green0meter utilized its proprietary evaluation criteria that strictly adhere to ICMA¹ and SDGs² principles and Green0meter's expertise as a provider of carbon footprint analysis and sustainability consulting services.

During this assessment, Green0meter engaged in discussions with various members of Trigema's management to gain insights into the environmental impact of their operational processes and the planned use of proceeds, as well as the procedures for the management of proceeds and reporting aspects of the Framework. Representatives from Trigema have confirmed that: (1) they comprehend that it is Trigema's sole responsibility to ensure that the information provided is complete, accurate, and current; (2) they have supplied Green0meter with all pertinent information, and (3) any material information provided has been duly

¹ ICMA, "Green Bond Guidelines", at: <https://www.icmagroup.org/sustainable-finance/the-principles-guidelines-and-handbooks/green-bond-principles-gbp/>

² United Nations, "Sustainable Development Goals", at: <https://www.globalgoals.org/>

disclosed in a timely manner. Green0meter has also examined relevant public documents and proprietary information provided by Trigema.

This document contains Green0meter's opinion of Trigema's Green Bond Framework and should be read in conjunction with the Framework itself, which outlines the environmental objectives and the criteria for the selection and management of projects to be financed by the Green Bond proceeds.

3. Opinion

a. Green Bond Framework

i. Use of Proceeds

The proceeds are allocated to eligible projects with clear environmental benefits directly through CAPEX investments and through refinancing of previous aligned projects according to these ICMA areas; Green Buildings, Renewable Energy, Sustainable Water and Waste Water Management, Circular Economy and/or Eco-Efficient Projects and Energy Efficiency.

- Green Buildings
 - Trigema commits to the construction of energy-efficient buildings with advanced energy certificates, contributing to the reduction of GHG emissions and energy use, in line with Energy Performance Certificate (EPC) of level A certification standards.
- Renewable Energy
 - The company's installation of photovoltaic power generators on the real estate projects expands renewable energy generation capacity, thereby reducing carbon intensity in energy consumption in the real estate construction projects.
- Sustainable Water and Waste Water Management
 - Trigema demonstrates a responsible approach to water and wastewater management by implementing water-saving technologies and treating wastewater to avoid environmental harm where possible.
- Circular Economy and/or Eco-Efficient Projects
 - Investments in a construction technology or process or material that reduces the amount of unused waste. Trigema is committed to ending landfilling by 2030 while simultaneously investing in and seeking solutions to minimize waste.
- Energy Efficiency
 - Investments in the optimization of energy management such as smart metering, smart shades, thermal heatpumps and similar technologies reflect Trigema's dedication to energy efficiency, reducing the consumption of electricity and technical gases.
- Clean Transportation
 - Trigema contributes to the promotion of electric vehicles through the enablement of charging ports at its construction projects.

- Pollution and Prevention Control
 - Given the nature of the core project which deals with Brownfield sites, Trigema reduces the amount pollution and Particulate Matters (PM) in the city.

Use of proceeds	ICMA Category	Opinion
<p>Construction of new real estates that comply with the NZEB by more than 10%.</p>	<p>Green Buildings</p>	<p>Although the status of Nearly Zero Emissions Building (NZEB)³ can be already deemed sufficient, we recommend obtaining Energy Performance Certificate A0 or better would even further demonstrate Trigema’s commitment towards SDGs and low carbon economy. Furthermore, we suggest to also enable the following if the specific project conditions enable it;</p> <ul style="list-style-type: none"> • Green roofs of both types extensive/intensive and restoration of greenery
<p>Construction of a photovoltaic energy generation capacity where at least 85% of the electricity generated comes from solar energy.</p>	<p>Renewable Energy</p>	<p>Installing and managing its own source of renewable power enabling to cover up to 29 kW (first phase 20kW, second phase 9kW), thus reducing electricity consumption from the grid and potentially selling the energy at peaks will further help to mitigate the company's impact on the environment.</p>
<p>Investment in construction technology or processes that will result in reduction in potable water consumption compared to the current process during the construction process.</p>	<p>Sustainable Water and Waste Water Management</p>	<p>Water reduction during construction through the adoption of innovative construction methodologies will reduce the overall water usage, thus reducing the GHG production associated with water waste and cleaning.</p>

³ STUDY TOP 15% of the most energy-efficient buildings in the Czech Republic, at: <https://cbaonline.cz/upload/3181-metodika-top15-2024-02-05-en.pdf>

<p>Investment in construction technologies and/or processes and/or materials that will reduce the amount of waste material by 30% by the year 2030 with 2020 year as a benchmark year.</p>	<p>Circular Economy and/or Eco-Efficient Projects</p>	<p>Reduction of construction materials consumption and construction waste has a direct impact on the overall GHG emissions reduction, as well as on the pollution reduction. Furthermore, the issuer reduces the material and waste production through prefabrication of bathrooms or investment in BIM technologies for 100% of buildings till 2030 with 2020 being the benchmark year. We recommend to set the following targets in addition to the overall waste material reduction;</p> <ul style="list-style-type: none"> • At least 70% (by weight) of the non-hazardous construction and demolition waste generated on the construction site will be prepared for reuse, recycling, and other material recovery • Building components and materials used in construction that may come into contact with occupiers must emit less than 0.06 mg of formaldehyde per m3 of test chamber air and less than 0.001 mg of other categories 1A and 1B carcinogenic volatile organic compounds per m3 of test chamber air upon testing
<p>Recuperation of brownfield areas by the reduction of the most significant contamination in soil and water (for example C10-C40, BTEX, Benzene, Ethylbenzene, PCB, Atrazine, Symazine, Alachlor, Benzo(a)anthracene,</p>	<p>Pollution prevention and control</p>	<p>Contributing to the improvement of pollution in cities through the reduction of Particulate Matter. Nevertheless, we recommend introducing the following measures in order to ensure</p>

<p>Benzo(a)pyrene, Benzo(b)fluoranthene, Benzo(k) fluoranthene, naphthalene, other pesticides and others not mentioned above) blocking the establishment of structures or networks, and subsequent co-financing of the construction of an anti-exposure cover on unpaved areas around buildings.</p>		<p>healthy living conditions for the residents;</p> <ul style="list-style-type: none"> • 100% of brownfield sites follow strictly ISO 18400, ISO 5667-11 for sampling of soil and groundwater for any contaminants before construction. • Measure pre and post pollution in soil and groundwater.
<p>Investments in new technologies, including digital building management solutions, that result in more efficient maintenance or energy efficiency compared to current technologies by 25% by 2030 from the household stand point with 2020 year as a benchmark year.</p>	<p>Energy Efficiency</p>	<p>Reducing energy consumption and thus reducing the GHG emissions as well as reducing Natural Gas consumption thus reducing GHG emissions too. These measures include LED lights, smart home - controlling blinds, lights or air recuperation, front window shading blinds, heating and heat pumps.</p>
<p>Investments resulting in a reduction in operational drinking water consumption, e.g. water storage systems for irrigation of green areas or groundwater boreholes.</p> <ul style="list-style-type: none"> • Use of outlet fittings with a lower flow rate than the EES recommendation • Maximum WC flow 3.38 litres/use • Maximum sink flow 5.7 litres • Maximum shower flow 5.7 litres 	<p>Sustainable Water and Waste Water Management</p>	<p>Reducing the water consumption during the building usage by its residents, thus reducing the environmental impact associated with water cleaning as well as reducing the buildings' overall GHG emissions. We recommend introducing measures to monitor the following KPIs for water consumption;</p> <ul style="list-style-type: none"> • full flush volume of a maximum of 5.7 litres and • maximum of 2 litres/bowl/hour for urinals with flushing urinals having a maximum full flush volume of 1 litre
<p>Installation of fast electric vehicle charging points for at least 15% of all car parking spots with output of min. 11 kW and another 5 charging stations will be in places</p>	<p>Clean transportation</p>	<p>Promoting transition towards clean mobility by allowing the building residents to easily switch towards electric vehicles. We recommend to also introduce high-speed</p>

designated for commercial units		charging stations and to measure the coverage of building residents with the number of charging points, i.e. number of points/number of residents.
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ii. Project Evaluation and Selection

Project selection is based on established criteria that reflect the issuer's commitment to sustainability and environmental best practices and follow the ICMA principles and demonstrate long-term sustainability goals of Trigema. The projects are assessed based on opinions of multiple stakeholders. The dedicated Green Bond Committee comprised of a minimum of three members out of which 2 are internal and 1 external meets up at least 6 months to evaluate and select the appropriate investment projects.

The Committee assesses the following:

- review and approval of the selection of projects based on the selection criteria defined by the Green Bond Framework;
- monitoring of these investments throughout the duration of the bond's validity;
- reviewing and approving reports to investors in relation to green bonds.

Nevertheless, an in-depth double materiality assessment is recommended to identify the most appropriate investment projects to invest in.

iii. Management of Proceeds

Management of proceeds is systematic and transparent, ensuring traceability and accountability thanks to a dedicated team within the CFO's office and the Green Bond Committee, dedicated banking account, monitoring of cash usage and misuse and its associated reporting. Also, the payout of interest and principal is not linked with the Green Bonds selected projects' performance but it will be conducted from regular operations thus reducing investors' risk.

On a best efforts basis, Trigema commits to achieve full allocation within three years of the issuance of the Green Bonds.

iv. Reporting

The reporting is detailed and frequent on an annual basis, offering investors clear insights into the use of proceeds and their impacts. The selected reporting KPIs adhere to ICMA's Green Bond principles.

Trigema will publish the Allocation Reporting in at least the following detail which is aligned with ICMA's Allocation Reporting standards:

- allocation to the category of green eligible projects
- the balance of unallocated net proceeds
- part of financing and refinancing (division between new and existing projects)

The Allocation Reporting will be publicly available on the website. Trigema's Impact reporting indicators will follow the below structure which is aligned with ICMA's Core Reporting Indicators:

- Green Buildings projects will be monitored based on the Nearly Zero Emission Building status achievement together with an estimated annual reduction in greenhouse gas emissions (tCO₂e) according to the Green House Gas Protocol⁴ (GHG).
- Renewable Energy efforts will be monitored for an increase in the installed capacity of renewable energy sources (MWh), contributing to a reduction in greenhouse gas emissions measured in tonnes of CO₂e.
- For Circular Economy and/or Eco-Efficient Projects, the KPIs will be an estimated annual decrease in waste production (tons) and greenhouse gas emissions in tonnes of CO₂e post-implementation.
- Sustainable Water and Waste Water Management will monitor annual water savings and reductions in consumption percentage, along with the annual volume of treated or prevented wastewater.
- Energy Efficiency measures will be monitored on the basis of annual energy savings (MWh) and a corresponding decrease in greenhouse gas emissions measured in tonnes of CO₂e.
- Clean Transportation progress will be tracked by the number of charging points in the buildings as well as through the %coverage of total number of residents with the number of charging points and the estimated annual reduction in emissions in tonnes of CO₂e.
- Pollution and Prevention Control measures will be monitored based on the number of converted Brownfield sites and the soil and groundwater quality.

Green0meter suggests that the selected KPIs may be extended by the following Core and Additional Indicators to properly monitor the environmental benefits:

- Green Buildings:
 - Core Indicators: Final/Primary Energy Use (kWh/m² of GBA p.a.)
 - Additional Indicators: Carbon intensity reduction (tonnes CO₂e/m²), for renovations – estimate of annual greenhouse gas emissions avoided and annual energy consumption savings (MWh)
- Renewable Energy:
 - Core Indicators: storage capacity in MWh, Energy Performance Certification label

⁴ Green House Gas Protocol, "Green House Gas Protocol", at: <https://ghgprotocol.org/>

- Additional Indicators: Carbon intensity reduction (tonnes CO2e/MWh)
- Energy Efficiency:
 - No additional reporting indicators considered necessary
- Circular Economy and/or Eco-Efficient Projects
 - Core Indicators: % increase in materials, components and products that are reusable, recyclable, and/or certified compostable as a result of the project, Annual absolute amount of secondary raw materials and chemicals recovered in tonnes p.a.
 - Annual absolute (gross) amount of waste that is separated and/or collected, and treated (including composted) or disposed of (in tonnes p.a. and in % of total waste
 - Additional Indicators: Reduction in lifecycle GHG emissions of materials through reuse, recycling or composting
- Sustainable Water and Waste Water Management
 - No additional reporting indicators considered necessary
- Clean Transportation
 - No additional reporting indicators considered necessary
- Pollution and Prevention Control
 - Absolute or % reduction in local pollutants

v. Alignment with Green Bond Principles by ICMA⁵

The framework aligns with the ICMA Green Bond Principles, underscoring a commitment to environmental sustainability.

b. Sustainability Strategy

i. Strategy Alignment with Green Bond Principles by ICMA

The Trigema's sustainability strategy is well-aligned with the principles, demonstrating its commitment to environmental stewardship. Trigema's sustainable strategy emphasizes environmental stewardship across its operations. Trigema actively works towards continuous improvement in product quality and environmental impact. It practices eco-friendly waste processing and disposal, mitigates climate change by minimizing greenhouse gas emissions, and incorporates renewable energy sources. Trigema supports a circular economy through waste reduction and recycling, and its production processes are designed to prevent pollution and conserve water resources.

ii. Approach to Managing Environmental and Social Risks

Trigema's approach to managing environmental and social risks is evolving, with current efforts being somewhat fragmented. While the group's headquarters are in a rented space, there is an ongoing focus on optimizing consumption of resources such as energy, water, and fuel, as well as improving waste management practices. Looking ahead,

⁵ ICMA, "Green Bond Guidelines", at: <https://www.icmagroup.org/sustainable-finance/the-principles-guidelines-and-handbooks/green-bond-principles-gbp/>

Trigema plans to enhance its sustainability efforts by incorporating green electricity, adopting circular office principles, and upgrading equipment to be more efficient. Additionally, the group is considering low-emission transportation solutions, including transitioning its vehicle fleet to electric models and encouraging employees to use alternative transportation methods. A significant opportunity lies in calculating and managing their carbon footprint, which will become essential for meeting investor expectations and regulatory requirements for non-financial reporting starting in 2025. By measuring their carbon footprint, Trigema can set clear climate goals and develop a comprehensive decarbonization plan, reinforcing their commitment to sustainability and responsible business practices.

c. Impact of Use of Proceeds

i. Alignment with UN SDGs

The Sustainable Development Goals⁶ were adopted in September 2015 by the United Nations General Assembly and form part of an agenda for achieving sustainable development by 2030. The bonds issued under the Trigema's Green Bond Framework contribute to the achievement of relevant UN Sustainable Development Goals. Specifically it relates to the following SDGs:

- 7. Affordable and Clean Energy
 - 7.2 By 2030, increase substantially the share of renewable energy in the global energy mix
 - 7.3 By 2030, double the global rate of improvement in energy efficiency
- 11. Sustainable Cities and Communities
 - 11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
 - 11.7 By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities.
- 12. Responsible Consumption and Production
 - 12.2 By 2030, ensure sustainable consumption and production patterns
- 13. Climate Action
 - 13.2 By 2030 Integrate climate change measures into policies, strategies and planning.

⁶ United Nations, "Sustainable Development Goals", at: <https://www.globalgoals.org/>

d. Conclusion

The comprehensive evaluation of Trigema's Green Bond Framework, conducted by Green0meter, concludes that the company's Green Bond issuance is in strong alignment with sustainable finance principles, substantially supporting environmental benefits.

Trigema, development and construction company with overlap into other real estate activities, is committed to funding projects that address critical areas such as Green Buildings, Renewable Energy, Water Management, Circular Economy, Energy Efficiency, Pollution Prevention and Control and Clean Transportation. These initiatives contribute to the achievement of key UN Sustainable Development Goals, including Affordable and Clean Energy, Sustainable Cities and Communities, Climate Action, and Responsible Consumption and Production.

Trigema's due diligence and project selection processes are robust, ensuring that all investments meet stringent eligibility criteria and contribute to the company's sustainability strategy and external environmental standards. Trigema's Management Committee oversees the evaluation and selection of assets, while the Finance Department manages the allocation of proceeds with full transparency and accountability.

Reporting on these initiatives will be comprehensive, with annual disclosures on the Trigema's website detailing allocated funds and environmental impacts of green investments. Trigema is committed to using its proprietary evaluation criteria, informed by ICMA and SDGs principles, to guide its investments and operations.

This Second Party Opinion confirms that Trigema's approach to environmental and social risk management, its alignment with the ICMA Green Bond Principles, Sustainable Development Goals (SDGs), and its strategic investments in sustainability position the company as a leader in contributing to a greener future.

Trigema's Commitment to Sustainability

Trigema's sustainable strategy is centered on environmental stewardship across all operations. Certified for environmental management systems, the company continuously improves product quality and reduces environmental impact. Trigema's activities reflect a strong commitment to eco-friendly practices, including waste reduction, recycling, energy-efficient production, and water resource conservation.

Impact and Alignment with Global Standards

Trigema's green initiatives also align with the UN's Sustainable Development Goals (7,11,12,13), further underscoring the company's dedication to sustainability.

In conclusion, Green0meter's assessment affirms that Trigema's Green Bond Framework is aligned with the aforementioned sustainability standards as well as with the company's sustainability strategy.

4. Appendix

a. Issuer Name

Trigema Real Estate Finance a.s., Explora Business Centre (3. patro) Bucharova 2641/14 158 00
 Praha 5, Czech Republic, VAT 06449468

b. ISIN

CZ0003565251

c. Reviewer Name

Greenometer s.r.o.

d. Completion Date

September 3rd 2024

e. Publication Date

September 5th 2024

f. Detailed Review

Area	Assessment Area LVL 1	Assessment Area LVL 2	Assessment Area LVL 3	Unit	Result Y/N
Scope of Opinion	Use of Proceeds				Y
Scope of Opinion	Process for Project Evaluation and Selection				Y
Scope of Opinion	Management of Proceeds				Y
Scope of Opinion	Reporting				Y
Role	Second Party Opinion				Y
Use of proceeds	Renewable energy				Y
Use of proceeds	Energy efficiency				Y
Use of proceeds	Pollution prevention and control				Y
Use of proceeds	Environmentally sustainable management of				N

	living natural resources and land use				
Use of proceeds	Terrestrial and aquatic biodiversity conservation				N
Use of proceeds	Clean transportation				Y
Use of proceeds	Sustainable water and wastewater management				Y
Use of proceeds	Climate change adaptation				N
Use of proceeds	Eco-efficient and/or circular economy adapted products, production technologies and processes				Y
Use of proceeds	Green buildings				Y
Use of proceeds	Unknown at issuance but currently expected to conform with GBP categories, or other eligible areas not yet stated in GBP				N
Use of proceeds	Other (please specify):	Refinancing aligned with ICMA principles			Y
Project evaluation and selection	Project evaluation and selection criteria	Issuer's climate transition strategy and governance			Y
Project evaluation and selection		Credentials on the issuer's environmental sustainability objectives			Y
Project evaluation and selection		Environmental certifications			Y

Project evaluation and selection		Documented process to determine that projects fit within defined categories			Y
Project evaluation and selection		Defined and transparent criteria for projects eligible for Green Bond proceeds			Y
Project evaluation and selection		Documented internal policies for managing environmental risks (such as Waste management, Circularity, Water management, Biodiversity management)			Y
Project evaluation and selection		Documented process to identify and manage potential ESG risks associated with the project (Such mitigants may include clear and relevant trade-off analysis undertaken and monitoring required where the issuer assesses the potential risks to be meaningful.)			Y
Project evaluation and selection		Complementary information on processes by which the issuer identifies and manages perceived social and environmental risks associated with the relevant project(s).			Y
Project evaluation and selection		Summary criteria for project evaluation and selection publicly available			Y

Project evaluation and selection		Other (please specify):			
Project evaluation and selection	Information on Responsibilities and Accountability	Evaluation / Selection criteria subject to external advice or verification			N
Project evaluation and selection		In-house assessment			Y
Project evaluation and selection		Other (please specify):			
Management of proceeds	Tracking of proceeds	Green Bond proceeds segregated or tracked by the issuer in an appropriate manner			Y
Management of proceeds		Green Bond proceeds segregated or tracked by the issuer supplemented by the use of an external auditor			Y
Management of proceeds		Disclosure of intended types of temporary investment instruments for unallocated proceeds			Y
Management of proceeds		Other (please specify):			
Management of proceeds	Additional Disclosure	Allocations to future investments only			Y
Management of proceeds		Allocations to both existing and future investments			Y
Management of proceeds		Allocation to individual disbursements			Y
Management of proceeds		Allocation to a portfolio of disbursements			N

Management of proceeds		Disclosure of portfolio balance of unallocated proceeds			N
Management of proceeds		Other (please specify):			
Reporting	Use of proceeds reporting	Project by project			Y
Reporting		Project portfolio			N
Reporting		Linked to individual bonds			N
Reporting		Other (please specify):			
Reporting	Information reported	Allocated amounts			Y
Reporting		Share of Green Bonds as a % of total investment			N
Reporting		The origination timeframe and maturity profile of the loans per category and the balance of unallocated proceeds			Y
Reporting		Other (please specify):			
Reporting	Frequency	Annual			Y
Reporting		Semi-annual			N
Reporting		Other (please specify):			N
Reporting	Impact reporting	Project by project			Y
Reporting		Project portfolio			
Reporting		Linked to individual bonds			
Reporting		Other (please specify):			
Reporting	Impact reporting KPIs	Green Buildings	Annual energy savings	MWh	Y
Reporting	Impact reporting KPIs	Green Buildings	Annual reduction in greenhouse gas emissions	tCO2e	Y
Reporting	Impact reporting KPIs	Green Buildings	Achievement of EPC certificate	Certificate value	Y
Reporting	Impact reporting KPIs	Green Buildings	Nearly Zero Emission	%	Y

			Buildings Portfolio Coverage		
Reporting	Impact reporting KPIs	Green Buildings	Achievement of LEED/BREEAM certificate	Certificate value	N
Reporting	Impact reporting KPIs	Renewable Energy	Increase in installed capacity of renewable energy sources	MWh	Y
Reporting	Impact reporting KPIs	Renewable Energy	Reduction in greenhouse gas emissions	tCO2e	Y
Reporting	Impact reporting KPIs	Energy Efficiency	Annual energy savings	MWh	Y
Reporting	Impact reporting KPIs	Energy Efficiency	Decrease in greenhouse gas emissions	tCO2e	Y
Reporting	Impact reporting KPIs	Circular Economy / Eco-Efficient Projects	Annual decrease in waste production	Tons	Y
Reporting	Impact reporting KPIs	Circular Economy / Eco-Efficient Projects	Reduction in greenhouse gas emissions post-implementation	tCO2e	Y
Reporting	Impact reporting KPIs	Clean Transportation	Increase the number of charging points	Count	Y
Reporting	Impact reporting KPIs	Clean Transportation	Number of charging points per number of residents	%	Y
Reporting	Impact reporting KPIs	Clean Transportation	Annual reduction in emissions	tCO2e	Y
Reporting	Impact reporting KPIs	Sustainable Water and Waste Water Management	Annual water savings	M3	Y
Reporting	Impact reporting KPIs	Sustainable Water and Waste Water Management	Reduction in water consumption percentage	%	Y
Reporting	Impact reporting KPIs	Sustainable Water and Waste Water Management	Volume of treated or prevented wastewater	M3/year	Y

Reporting	Impact reporting KPIs	Pollution Prevention and Control	Percentage reduction in local soil pollutants	%	Y
Reporting	Impact reporting KPIs	Pollution Prevention and Control	Percentage reduction in local groundwater pollutants	%	N
Reporting	Impact reporting KPIs	Pollution Prevention and Control	Percentage reduction in Particulate Matter pollutants (PM)	%	Y
Reporting		Other (please specify):			
Reporting	Frequency	Annual			Y
Reporting		Semi-annual			
Reporting		Other (please specify):			
Reporting	Means of disclosure	Financial report			
Reporting		Ad hoc report			Y
Reporting		Sustainability report			
Reporting		Other (please specify):			
Reporting	External review	Consultancy (incl. 2nd opinion)			Y
Reporting		Certification			
Reporting		Verification / Audit			
Reporting		Rating			
Reporting		Other (please specify):			

The reviewer has provided a Second Party Opinion, verifying the framework's alignment with the Green Bond Principles and its potential for environmental impact.

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Issuers are solely responsible for validating and ensuring the adherence to their commitments, including the implementation and ongoing monitoring of their projects.

About Green0meter

Green0meter is a comprehensive ESG One Stop Shop online platform, dedicated to aiding companies in their transition to a circular economy. The platform offers a suite of services including Carbon Footprint analysis, ESG reporting, Sustainable Supply Chain Tracking, ESG Asset Management, and facilitation of Green Bonds issuance. Green0meter prides itself on adhering to certified methodologies for Sustainability Accounting, following standards set by ISO and verified by Bureau Veritas, ensuring that clients receive trusted and credible sustainability insights. Green0meter stands as a pivotal partner for businesses looking to enhance their sustainability journey and ESG performance.



ESG One Stop Shop online platform helping companies transition to circular economy

Operating in Central Europe and Asia

Serving clients with Carbon Footprint, ESG reporting, Sustainable Supply Chain Tracking, ESG Asset Management

Following ISO and Bureau Veritas Certified Methodologies for Sustainability Accounting

Member of the KBC group



Green0meter Accolades



Top Innovative SME



Top 10 Sustainable SME 2023



Top 10 Innovator

