

PRISMA

PROPERTIES

ESG Questionnaire
November 2025

General industry

Please list the industry's three biggest sustainability (ESG)-related challenges and briefly describe the process for identifying these challenges:

The three biggest sustainability related challenges related to Prisma's operations are Climate Impact, Long-term Resource Management and Occupational Health and Safety in the Value Chain. The challenges have been identified through the double materiality assessment conducted in accordance with the CSRD.

Challenge 1: Climate Impact

The operations generate greenhouse gas emissions from energy and resource use, both in property development and property management. Greenhouse gas emissions contribute to climate change, increasing physical and transition-related climate risks for Prisma properties. 2024 Prisma adopted Science Based Targets for Scope 1 and Scope 2, which cover emissions from own operations and energy consumption. Prisma is committed to reducing emissions in line with the targets and aims to achieve them no later than 2030.

Challenge 2: Long-term Resource Management

Operations depend on natural resources such as limestone, sand, gravel, water, wood, crude oil, coal, iron ore, and alloy metals. Competition for these raw materials is intensifying due to decreasing availability caused

by trade policies, inefficient recycling processes and increased extraction and production costs.

Challenge 3: Occupational Health and Safety in the Value Chain

The operations significantly impact social conditions throughout the value chain, focusing on occupational health and safety within the company's own operations and its subcontractors in property development and management.

Have you conducted any preliminary assessments of your company in relation to the EU Taxonomy? If so, what was the outcome?

Yes, a preliminary assessment of Prisma's alignment with the EU Taxonomy has been conducted, specifically in relation to activity 7.7, objective 2.

For the year 2023, Prisma identified on a consolidated level 100% of our turnover to be eligible for the activity acquisition and ownership of buildings. 100% of CapEx and 100% of OpEx were also eligible related to that activity. Attributing all of its turnover, CapEx, and OpEx to the taxonomy-eligible activity of "acquisition and ownership."

Upon thorough assessment, it was determined that none of Prisma's turnover, CapEx, or OpEx for 2023 could be considered as fully taxonomy-aligned. This conclusion was drawn considering the guidelines set forth in the "Final Report on Minimum Safeguards" by the Platform on

Sustainable Finance (October 2022), which delineate how companies can align with the EU taxonomy's minimum safeguards.

Currently, Prisma does not fully meet the EU taxonomy's expectations, particularly concerning the due diligence processes aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. Furthermore, fulfilling the detailed criteria related to the "do no significant harm" standards for climate adaptation and pollution prevention and control has been challenging without additional investments.

However, approximately 40% of Prisma's properties are aligned with the technical screening criteria for 7.1. Construction of new buildings or 7.7 Acquisition and Ownership of Buildings.

Environment

List the firm's three primary risks related to climate change and if any, the firm's climate-related opportunities:

Risk 1: Increased capital costs related to requirements for higher energy performance classes due to the EPBD and growing competition for and scarcity of resources.

Risk 2: More frequent extreme weather events due to climate change may result in construction damage, leading to increased repair costs, project delays, and potential safety hazards,

Risk 3: Increased capital costs associated with climate adaptation of the portfolio and business model.

Climate-related opportunities:

Prisma has an opportunity to enhance their competitive by contributing to their tenant's climate related ambitions by offering energy efficient properties to rent as well as renewable energy from solar panels accompanied with battery storage facilities.

Does the firm anticipate any climate-related investments, and if so, to what extent?

To reduce emission of greenhouse gases, Prisma is actively investing in energy efficiency measures across its entire property portfolio. Furthermore, Prisma contributes to the production of renewable energy through the installation of solar panels on both existing and newly developed properties. In addition, Prisma is about to invest in battery storage systems for renewable energy with an investment of 60 mSEK. Prisma also supports the expansion of charging infrastructure for electric vehicles. There are no current planned investments in climate adaptation measures, however such investments might be required in the future.

Circular Economy: how are purchases and waste managed? If the firm rely on any scarce resources, please describe what efforts are made to mitigate the risk of those resources becoming scarcer in the future, e.g. recycling, reusing substitutes or improved resource efficiency?

The double materiality assessment identified resource management throughout the entire value chain as a material issue for Prisma to address. This applies both to securing access to resources and ensuring proper waste management and usage of circular materials in the development of properties, as well as enabling Prisma's tenants to manage their waste responsibly. Based on this, Prisma's sustainability policy includes target areas specifically related to resource and waste management.

Looking ahead, Prisma intends to further develop its resource management in the construction of new properties through clear requirements and collaboration with subcontractors.

Prisma does not rely on scarce resources for its operations.

Transition-related risks (for example changed customer preferences or legislation): Do you anticipate any risks or opportunities due to the transition to a carbon-neutral society? Is there any risk of the firm's offer being negatively affected? If yes, how has the firm positioned itself to handle that risk?

Risks related to tenants' net-zero targets were identified in the conducted Double materiality analysis. This risk is also linked to Prisma's ability to meet these tenants' ambitions by offering the construction and operation of properties that support their high-level climate goals.

Dealing with this risk, Prisma actively works to improve the energy performance across its entire property

portfolio, and to evaluate its product to ensure it is aligned with tenants' requirements. Moreover, Prisma investigates the possibility of using low emission concrete and asphalt in the development of new properties.

Have you set a target to become carbon neutral? If so, how have you defined carbon neutrality?

No. Although, Prisma has adopted science-based targets with the aim to reduce climate emissions by 42% in Scope 1 and Scope 2 by 2030 (base year 2023).

Please list the firm's (1-2) primary means of making a positive environmental impact or minimising negative environmental impact.

Measure 1: Establishing an effective organizational structure to ensure progress in sustainability efforts.

Measure 2: Actively working with energy efficiency measures, as well as producing and storing renewable energy.

Please list the corresponding most relevant UN Sustainability Development Goals.

7.2 Increase the share of renewable energy in the global energy mix.

7.3 Double the rate of improvement in energy efficiency.

11.2 Provide access to safe, affordable, accessible and sustainable transport systems for all.

What proportion of sales can be directly linked to selected UN SDGs?

n.a.

Social

Does the firm have a history of accidents? If so, how have these been managed? Are there any preventive measures, such as policies?

No. Contractors are required to comply with current work environment legislation, Prisma's code of conduct and to report incidents and accidents to Prisma.

If applicable, please state your targets for gender and cultural equality and indicate the relative split of men/women at every level of the firm, particularly the Board of Directors and management team.

Prisma strives for a workplace with employees of different ages, genders, and ethnic backgrounds.

Gender distribution per 2024-12-31:
Board of Directors: Women 60%, Men 40%

Management: Men 100%

Other employees: Women 31%, Men 69%.

Does the company conduct any other community engagement activities aside from those directly connected to the business?

No.

How often does the firm conduct audits of its suppliers and how often do you discover incidents not compliant with your code of conduct?

Contractors follow the property owner's code of conduct and are evaluated annually. No incidents have been reported.

Please list the firm's (1-2) primary means of making a positive social impact or minimising negative social impact.

Measure 1: There is an employee handbook in place aimed at ensuring a good working environment within the organization.

Measure 2: Development of accessible and safe retail spaces with a focus on discount store chains.

Please list the corresponding most relevant UN Sustainable Development Goals.

8.8 Protect labour rights and promote safe and secure working environments for all

10.2 Promote social, economic, and political inclusion for all

What proportion of sales can be directly linked to selected UN SDGs?

Not known.

Governance

Do all staff members receive continuing education on anti-corruption?

Yes, Prisma's employees renew their signing of the company's Code of Conduct annually, to ensure awareness and compliance.

Is there an external whistle-blower function?

Yes.

Are there any ongoing or historical incidents involving corruption, cartels

or any other unethical business conduct?

No.

Have any preventive measures been taken?

The staff is informed about Prisma's policies, including anti-corruption. Prisma's contractors are required to sign the code of conduct.

There is an external whistle-blower function.

Please state the firm's business tax residence (i.e. where the firm pays tax) and explain why that specific tax residence was chosen:

Sweden due to the vast majority of the company's operations being in Sweden.

How many independent members sits on the Board of Directors?

Effective April 23, 2025, the Board of Directors consists of six members, whereof three are independent to both the company and its main shareholders.

Please state if and to what extent, the company has transactions with related parties:

No.

Which KPIs dictate the remuneration to management (are sustainability and diversity goals included)?

n.a.

Describe the company's process for monitoring and reporting ESG issues

and performance to senior management/the Board.

In property acquisition and development of new properties ESG related issues are considered through a Due Diligence process where Prisma's CSO is involved. Thereafter, the results are presented to the board of directors.

When following up the progress of ESG issues data is collected through a digital infrastructure for gathering energy and water data. Data related to social sustainability is compiled based on available information from subcontractors and tenants.

The data is consolidated and reported in quarterly and annual reports, which are approved by executive management and the board of directors.

In your response, please confirm what KPIs are monitored (if any) and how frequently reporting is undertaken.

Following KPIs are monitored and reported annually:

SBTi Scope 1 and 2 emissions.

Percentage of the total property portfolio with EPC ratings A–C.

MWh of solar energy generated.

Number of installed charging stations.

Have you signed a Union agreement:

No.

Principle Adverse Impacts (numeric answers):

Please see PAI table from the 2023 Annual Report and below:

- Revenue (SEKm): 390
- Greenhouse gas emissions. In 2023 Prisma's GHG emissions were.
Scope 1: 27 tons CO₂e
Scope 2: 543 tons CO₂e
Scope 3: 7 741 tons CO₂e
- Share of non-renewable energy consumption: n.a.
- Share of non-renewable energy production: 0%
- Energy consumption in GWh:
32 GWh electricity
6,3 GWh district heating
- Tonnes of emissions to water:
n.a.
- Tonnes of hazardous waste and radioactive waste generated:
None.
- Unadjusted gender pay gap:
n.a.
- Board gender diversity: 3 out of 5 women (60%)

affect those areas: Not known.

- Science based target: Yes, a 42% reduction in greenhouse gas emissions by 2030 (baseline year 2023) for Scope 1 and 2 has been set and verified by the Science Based Targets initiative.
- Reports to CDP: No.
- UN Global Compact Signatory: No.
- Involved in the manufacture or selling of controversial weapons: No.
- Whistle blower policy: Yes.
- Supplier code of conduct: Yes.

Principle Adverse Impacts (yes/no answers):

- Fossil fuel operations: No
- Sites/operations located in or near to biodiversity sensitive areas where activities negatively