

Sehlhall

Sustainable Finance Report 2024

This report presents the eligible sustainable buildings according to the Sustainable Finance Framework. The Sustainable Finance Report covers the period 2024-01-01–2024-12-31.

Sehlhall Fastigheter AB ("Sehlhall" or "the Company") has a clear sustainability focus which is integrated in the Company's business model and strategy. Sehlhall focus on developing and managing its properties both responsibly and sustainably through its' concept: "climate-neutral social infrastructure".

About Sehlhall Fastigheter AB

Sehlhall create and manage social infrastructure. Properties adapted to function as a social safety net, and enable and ensure the security, well-being and health of society, by offering various forms of adapted and tax-financed support functions, accessible to all citizens, preferably located in the city's hubs and flow rooms.

The Company create and manage modern, sustainable community service buildings i.e. preschools, group housing and nursing homes and always with the people at the centre. Currently the Company has properties and projects in more than 20 municipalities across Sweden.

Sehlhall is aiming to become a leading provider of social infrastructure in Sweden by delivering cost-efficient, high-quality buildings for all stages in life. The Company's business plan is to own and manage the mayor part of the developed and built properties going forward. As of 31 December 2024, the lettable area amounted to 11 332 square meters and the property portfolio was valued to SEK 1 616 million with a rental income of SEK 39 million.



Find more information on Sehlhall Fastigheter AB:s green sustainable financing at:

[Investerare i Hållbara Projekt | Sehlhall](#)
and our sustainable work at [Miljö och samhällsnytta](#)

Allocation of Sustainable Portfolio

	December, 31, 2024
Total amount of Sustainable Financing Instruments issued	200 m
Share of proceeds used for financing/re-financing	200 m
Share of unallocated proceeds	-

			Green assets		Social assets				
Property/project	Base information		Green & energy efficient buildings	Energy Performance Certificate (EPC) A & B	Access to essential services	Green, Social or Sustainable asset?	Market value or accumulated value or size of investment (latter for energy investment)	Existing Green/Social bank loans	Total amount available for Sustainable bond portfolio
Name of property/ project	Building year	Existing or new construction ¹	Environmental certification ²		Type of property	If fulfils criteria for Green and Social = Sustainable asset	SEKm	SEKm	SEKm
			Name & level	Timing					
Kattfoten 1,Norrtälje	2022	Existing		EPC B	Pre-school	Sustainable	59	35	24
Torsby 1:432,Värmdö	2022	Existing		EPC B	Pre-school	Sustainable	65	35	30
Lilla Slässbo 1:209,Uppsala	2012	Existing	Miljöbyggnad iDrift Silver	2023	Group Housing	Sustainable	19		19
Sandö 55,Stockholm	2014	Existing	Miljöbyggnad iDrift Silver	2024	Group Housing	Sustainable	29		29
Kallhäll 6:178,Järfälla	2014	Existing	Miljöbyggnad iDrift Silver	2024	Group Housing	Sustainable	28		28
Kolartorp 1:292,Haninge	2016	Existing	Miljöbyggnad iDrift Silver	2023	Group Housing	Sustainable	31		31
Platåskon 1,Stockholm	2016	Existing	Miljöbyggnad iDrift Silver	2023	Group Housing	Sustainable	32		32
Nyttan 12,Eskilstuna	2019	Existing	Miljöbyggnad iDrift Silver	2023	Group Housing	Sustainable	28		28
Hyndevad 1:66,Eskilstuna	2019	Existing	Miljöbyggnad iDrift Silver	2023	Group Housing	Sustainable	27		27
Lillhaga 1:92,Ljusdal	2020	Existing	Miljöbyggnad iDrift Silver	2024	Group Housing	Sustainable	22		22
Nyhem 1:6,Finspång	2023	Existing		EPC B	Group Housing	Sustainable	51		51
Total							391	70	321

Sustainable portfolio eligible for financing with Sustainable bonds

321

1) New constructions are buildings built after 31 Dec 2023.

2) Buildings that either have or with the objective to receive environmental certification within 24 months from the date of bond issue.



Auditor's Limited Assurance Report on Sehlhall Fastigheter AB Sustainable Finance Report 2024

To Sehlhall Fastigheter AB, Corporate identification number 559114-3481

Introduction

We have been engaged by the Executive Management of Sehlhall Fastigheter AB to undertake a limited assurance of the information in Sehlhall Sustainable Finance Report 2024 ("the Report") including the allocation of sustainable portfolio on page 2.

Responsibilities of the Executive Management

The Executive Management is responsible for preparing the Report in accordance with the applicable criteria. The reporting criteria is stated in Sehlhall Fastigheter ABs Sustainability Financing Framework dated April 2022, available on Sehlhall Fastigheter AB's website. This responsibility includes the internal control relevant to the preparation of a Report that is free from material misstatements, whether due to fraud or error.

Responsibilities of the auditor

Our responsibility is to express a limited assurance conclusion on the selected information specified above based on the procedures we have performed and the evidence we have obtained. Our assurance does not extend to any other information in the Report.

We have conducted our limited assurance procedures in accordance with ISAE 3000 (revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. A limited assurance engagement consists of making inquiries, primarily of persons responsible for the preparation of the selected information in the Report, and applying analytical and other limited assurance procedures. The procedures performed in a limited assurance engagement have a different focus and a considerably smaller scope compared to the focus and scope of an audit in accordance with International Standards on Auditing and other generally accepted auditing standards in Sweden.

The firm applies ISQM 1 (International Standard on Quality Management) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We are independent in relation to Sehlhall Fastigheter AB according to generally accepted auditing standards in Sweden and have fulfilled our professional ethics responsibility according to these requirements.

The procedures performed in a limited assurance engagement do not allow us to obtain such assurance that we would become aware of all significant matters that could have been identified if an audit was performed. The conclusion based on a limited assurance engagement, therefore, does not provide the same level of assurance as a conclusion based on an audit has.

Our procedures are based on the criteria defined by the Executive Management as described above. We consider these criteria suitable for the preparation of the Report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion below.

Conclusion

Based on the limited assurance procedures we have performed, nothing has come to our attention that causes us to believe that the selected information disclosed in the Report has not been prepared, in all material respects, in accordance with the reporting criteria.

Stockholm, the date stated in our digital signature

Öhrlings PricewaterhouseCoopers AB

Magnus Thorling

Authorized Public Accountant