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Sustainability- Linked Financing Framework.

Important Notice.

This document (the **Sustainability-Linked Financing Framework** or **Framework**) contains information on Atrium Ljungberg (**Atrium Ljungberg**) and its potential use of financing with added environmental criteria (the **Sustainability-Linked Terms**). Any such financing by Atrium Ljungberg that includes the Sustainability-Linked Terms in its associated financing documentation, by reference or inclusion, as detailed in this document or in future versions of this document, will be designated as a Sustainability-Linked Bond (**Sustainability-Linked Bond** or **SLB**) or a Sustainability-Linked Loan (**Sustainability-Linked Loan** or **SLL**) or jointly Sustainability-Linked Finance Instruments (**Sustainability-Linked Finance Instruments** or **SLFI**).

Depending on the language of the financing documentation the Sustainability-Linked Terms in this Framework may be translated into other languages, as required or preferred in the local jurisdiction. Furthermore, all parties are advised to review the risk factors in the relevant financing documentation, such as any applicable bond prospectus. Any financing will be subject to the version of the Sustainability-Linked Terms in the associated financing documentation. Any new financing activity will include a reference to, or inclusion of, the most recently published Sustainability-Linked Terms, which shall be publicly available in the Framework on Atrium Ljungberg's website.

Investors, lenders and third parties are advised to conduct an independent evaluation of the relevance and adequacy of the information in this Framework and for making such other investigations considered necessary prior to entering into any of the types of transactions or arrangements where the Sustainability-Linked Terms would be applicable, for instance regarding the adherence to current and future regulation, standards or market practices such as the Sustainability-Linked Bond Principles. If there is a conflict between any applicable laws, statutes and regulations and the guidelines set forth in the Sustainability-Linked Bond Principles, the relevant local laws, statutes and regulations shall prevail.

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1. Background.



INTRODUCTION

We strongly believe in innovation and the development of attractive locations for the future. Attractive city districts are not only about buildings, it also concerns what happens inside and between the buildings. The key ingredients of an attractive city district comprise a perfect mix of residential, workplaces, services, culture and retail. We believe it is important to use the heart and soul of a location to enhance the experience. This creates 'Our city – where everyone thrives'.

Atrium Ljungberg has been working actively with sustainability for several years and for us it is an important and integral part of our company's day-to-day activities. We develop sustainable cities and properties where people want to live and work today and in the future. Cities that are capable of handling urbanisation, climate change and social transformation. We take long-term responsibility when we build, develop and manage.

About Atrium Ljungberg.



ATRIUM LJUNGBERG OWNS, develops and manages properties totalling 1,052,000 m² letting area with a property value of SEK 49 billion. We want to be a leading developer of attractive, sustainable city districts and properties in Stockholm, Gothenburg, Malmö and Uppsala. Together with the municipalities, our customers and the people living in our areas, we build vibrant urban environments where offices, residential and retail mix with culture, services, healthcare and education.

Properties have a substantial environmental impact throughout their entire lifecycle. The construction and property industry accounts for a significant proportion of Sweden's total emissions. It is therefore important for Atrium Ljungberg to reduce both our own and our customers' environmental impact and streamline resource utilisation in terms of energy, waste, etc. In order to reduce our greenhouse gas emissions and counter climate change we also make sure to remain active throughout the lifecycle of our buildings; as the developer of the property, as a contractor and as a property manager. We have put forward a general strategy for each city district that helps us to enhance sustainability in our areas. We realise, however, that we cannot tackle the sustainability issues alone, hence we place demands on our suppliers and work with our tenants to

achieve more. By doing this we are trying to guide the entire value chain in a sustainable direction.

Our existing project portfolio will enable us to invest the equivalent of approximately SEK 37 billion in the future. 90% of these investment volumes will take place in areas where we already have many properties, with the majority of the areas connected to existing or future underground stations in the Stockholm area. Our long-term approach to ownership, development and management enables us to offer our customers attractive urban environments for offices, retail and residential units in strong subsidiary markets. Our in-house expertise and holistic perspective enable us to generate added value for customers and partners and to create value growth within the company.

OUR VALUES.

Our values are embedded in everything we do and help us cooperate with our customers and other stakeholders. We care for the planet and the people, hence social and environmental aspects are a key part of our business activities and is integrated in our values, processes, action plans and daily routines.

COLLABORATION

Collaborating across boundaries allows us to create entirely new opportunities – both for ourselves and for our customers.

LONG-TERMISM

The future permeates everything we do – from our ownership and sustainable solutions to how we work within the company and in relation to our customers and partners.

RELIABILITY

We keep our promises. The motto of 'a handshake is enough' is every bit as relevant today as it always has been.

INNOVATIVE THINKING

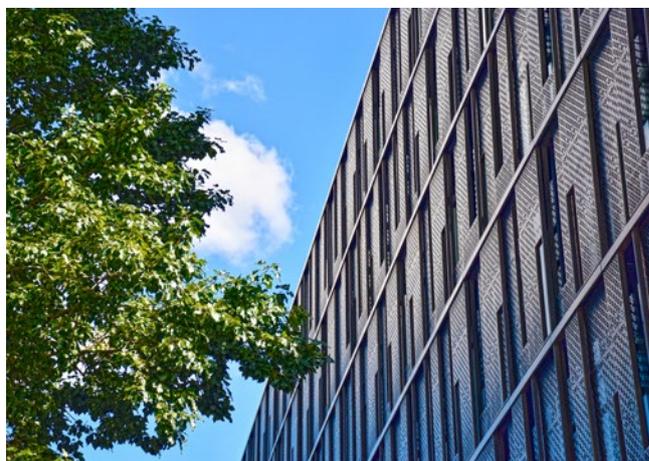
We recognise opportunities and do always find the best solutions in our own way. We want to learn, try out new ideas and find new ways of collaborating.

STAKEHOLDERS

Our most important stakeholders are our customers, owners, investors, employees, suppliers and the municipalities. We have an ongoing dialogue with our stakeholders to ensure we create locations where people want to spend time and to understand what our stakeholders expect of us. It is clear that sustainability is important for all our stakeholders and in turn, for their own customers and partners as well. For us, there is no doubt that working with sustainability is important. However, there is a difference of opinion between different stakeholder groups about which areas are the most important for Atrium Ljungberg and which should be prioritised. To summarise from our last stakeholder dialogue the areas that are believed to be the most important are; energy, emissions, suppliers, anti-corruption, employment, health, training, non-discrimination and equal opportunities. Over the past years, we have noticed an increased interest in climate issues and social issues among our stakeholders.

MATERIALITY

We have identified several key issues based on Atrium Ljungberg's strategies, our impact on the outside world and our stakeholders' expectations. The materiality analysis latest assessment was updated 2020 and clearly showed that the board, management team and other stakeholders were all mostly in agreement about what the key areas were for Atrium Ljungberg. The Result of the material analysis is divided into four focus areas for the company's sustainability work for the period 2022-2030, which are Climate, Socially sustainable locations, Business ethics and Sustainable employees.



Atrium Ljungberg's Sustainability Strategy.

ATRIUM LJUNGBERG DEVELOPS sustainable city districts and properties to create value for tenants, municipalities, others who use our locations and us as a company. The properties must be designed with care for people and the environment. They must be resource-efficient and make it easier for people to lead a sustainable lifestyle.

Atrium Ljungberg has been working actively with sustainability for several years and for us it is an important and integral part of our company's day-to-day activities. The sustainability goals up to 2021 focused on environmental certification, sustainable employees and a reduction in energy consumption. We have progressed from having 13% certified properties in 2016 to 96% in 2021. Although this primarily relates to investment properties, we have also been working on project properties, as new builds require certification. Work on future project properties is continuing; when we develop construction and reconstruction projects, the buildings have to be certified when they enter the management stage. We now have virtually an entire portfolio that is environmentally certified, providing us with a solid foundation on which to make continual improvements.

In 2014 we also set a goal of having 50% green lease contracts in terms of contracted annual rent. We have reached the end of this previous goal period and we have achieved a figure of 59%. This means that we can now work with our tenants moving forward to manage future sustainability challenges.

Our goal to reduce energy consumption as a whole (including tenant energy) by 30% between 2014 and 2021 was tough. We almost reached our goal, reporting a reduction in energy consumption of 26%, and this shows just how much progress we have been making. Property energy itself decreased by 31%, which is a great result. We are fully committed to continuing our work to make our buildings even more energy-efficient. Although we have succeeded in

reaching most of these sustainability goals, our greatest achievement has been making these issues a natural part of our work and our processes. This provides us with a stable and secure foundation, allowing us to take the next step in our sustainability work. Atrium Ljungberg's new sustainability goals aim to guide the company in a sustainable direction and help us achieve the company's vision: 'Our city – where everyone thrives'. The goals have been created following dialogue with the stakeholders and a materiality analysis and will cover the period 2022 to 2030. The Global Sustainable Development Goals were launched in 2015 and one of the reasons why the next strategy period for Atrium Ljungberg's sustainability goals ends in 2030 is to provide a clear indication of how we are performing in relation to the Sustainable Development Goals.



OUR SUSTAINABILITY GOALS 2022–2030

The following are the most important areas for our sustainability work and for which we have established new sustainability goals:

CLIMATE – Atrium Ljungberg will be climate-neutral by 2030, with emissions halving by 2025 (key figures are measured in kgCO₂e/GFA and kgCO₂e/m²).

SOCIALLY SUSTAINABLE LOCATIONS – Atrium Ljungberg’s sites will achieve at least 90% in the new index for social sustainability, Our City, by 2030.

BUSINESS ETHICS – In 2025 100% of all significant purchases will be evaluated based on Atrium Ljungberg’s Supplier Policy. In addition, Atrium Ljungberg will be implementing at least two development programmes for our suppliers every year.

SUSTAINABLE EMPLOYEES – Atrium Ljungberg will continue to appear on the list of Sweden’s best employers and achieve an index of at least 85% GPTW (Great Place To Work)

These are ambitious goals that we set to realise our vision. They can only be achieved if we carry out the right activities in both management and project work. If we are going to fully achieve our new goals, we at Atrium Ljungberg have to make a readjustment; and this also applies to the industry as a whole. This readjustment is needed for us to secure a sustainable future for everyone. Atrium Ljungberg does not have any clear historical figures for our new goals. They are based on what we need to do, rather than what we have already done, with the company having to adopt new working methods. Atrium Ljungberg feels emboldened by our history and we are used to setting challenging and ambitious goals to drive change. This has been reflected in the results of our previous sustainability goals. The entire company is firmly committed to our sustainability work, giving us a solid foundation to take on our new sustainability goals.

CLIMATE

The threat to our climate has become even more serious, with many companies needing to show the transition they are making to achieve the Paris Agreement’s target of limiting warming to 1.5 degrees. We have now reached the point where companies are expected to manage their key sustainability factors and they will be judged based on their success. This work is closely linked to the value of a company. If Atrium Ljungberg is to continue to work towards its vision, it is important for the company’s goals to reflect the sustainability challenges in our cities and communities.

Atrium Ljungberg will be climate-neutral by 2030. This goal will primarily be achieved by reducing energy consumption, choosing materials with a lower climate impact and making efficient use of resources in order to prevent waste, increase sorted materials, promote circular solutions and streamline transport. These are the areas where Atrium Ljungberg currently reports its highest levels of emissions and where we can have an impact and make changes. These areas require a number of different activities to get the results we want to achieve, which may differ between project and management operations. This work forms an integral part of the company’s business, with goals and plans for each business unit. It is monitored regularly and will be evaluated in a Climate Report every year. The climate goal is strongly linked to new laws and rules that move our industry forward, including climate declarations and the EU’s Taxonomy.

We certify our commercial new buildings in accordance with BREEAM, existing buildings in accordance with BREEAM In-Use and newly built residential buildings in accordance with Miljöbyggnad. These certification schemes help make our buildings more sustainable, while it is easier to compare buildings to one another and to communicate with tenants. When we certify our new buildings in accordance with BREEAM, our goal is to achieve a minimum rating of ‘Very Good’. When we certify buildings in accordance with Miljöbyggnad, our goal is to achieve at least a ‘Silver’ rating.

OUR CITY

Atrium Ljungberg believes in locations where many people can enjoy themselves and want to spend time. We believe this results in everyone taking better care of the location and each other. This helps us achieve our vision: 'Our city – where everyone thrives'. We have been working with social sustainability for many years and we are also developing a way of measuring our results to make this work more systematic.

Social sustainability has many different dimensions, which is why this goal is based on an index that includes five different aspects. Each aspect is given a score, with all of the scores added up to give a total value.

Safety, well-being and accessibility

By working with security, well-being and accessibility, we create locations where everyone feels welcome. Providing people with a strong sense of security results in places where people want to work, live and spend time 24 hours a day; irrespective of age, gender, ethnicity, sexual orientation or disability.

Closeness, togetherness and flexibility

By working on accessibility and offering a broad range of facilities, we can encourage more people to spend time in our areas, creating the right conditions for our business and our tenants. It must be easy to get to these locations and they have to offer the services people need. This makes the locations more attractive and gives people options to meet up.

Ecosystem and adaptation to climate change

By enhancing our areas with a more conscious and multi-functional green and blue structure, we can help provide more and stronger ecosystem services, and create places that are resilient and enjoyable. Green spaces not only encourage people to visit, but also improve the living conditions for a number of other species. Green spaces also increase well-being, while reducing the risk of negative consequences from climate change. A carefully planned green and blue structure provides a more comfortable climate, better handling of rain/runoff water, lower noise levels, cleaner air and greater biodiversity.

Identity, history and diversity

We want to enhance the identity of our locations to make them more attractive. They need to have a strong link to the history of the area to build on the heritage of the city; what is worth preserving/enhancing, what needs to be added, what we can change/improve.

Dialogue and participation

By focusing more on dialogue and participation, we can increase our understanding of the needs of our target groups and benefit from the creativity and the ideas of our visitors. This enables us to develop areas that are more inclusive, inviting, safe and strong in their character and identity.

BUSINESS ETHICS

Business ethics remain an important part of Atrium Ljungberg's sustainability work. Our industry has long and complex supply chains, which can involve risks for our sustainability work. Our suppliers are seen as an extension of our own operations. The requirement for every supplier to sign our Supplier Policy will remain in place and we will intensify our monitoring work to ensure that they keep to their commitments. Our Supplier Policy is based on the Swedish Property Federation's Supplier Code of Conduct. It covers issues surrounding business ethics, the environment, work environment, working conditions and human rights.

One of the goals for business ethics is to ensure that 100% of significant purchases are evaluated in 2025 in line with our Supplier Policy. This new goal will give us a better understanding of compliance and will enable us to evaluate and identify the actions we need to carry out to mitigate various risks associated with purchases. This goal is also important as it creates the right conditions for us to achieve our climate neutrality goal and to provide socially sustainable locations.

Atrium Ljungberg will organise at least two development programmes for our suppliers every year enabling us to work with our suppliers to develop our sustainability work and find new solutions, both for us and the industry.

SUSTAINABLE EMPLOYEES

If we are going to achieve good results, we must have competent, engaged and healthy employees. We work to ensure a positive and safe work environment and a culture where people are encouraged to be involved. The overall goal is to maintain a GPTW (Great Place To Work) index level of 85% and to be Sweden's best employer. We have achieved this every year since we started these measurements in 2011.

GOVERNANCE

Atrium Ljungberg's Board of Directors establishes the overall sustainability policy for the company. The policy emphasises the fact that the goals need to be measurable and are monitored every quarter or annually, while the company's strategy and goals are evaluated and updated every two years. The CEO has ultimate responsibility to managers and project managers in the organisation. The sustainability works is a natural and integral part of all operations, and the managers have a specific responsibility for its implementation. The executive management works continually. In addition, there is also a steering group for sustainability issues.

Sustainable Finance.



AT ATRIUM LJUNGBERG we started working with green financing as we launched our first inaugural Green Bond Framework in February 2017. Green bonds now represent the biggest source of financing for us. With this Sustainability-Linked Financing Framework next to our Green bond Framework we broaden our offer to the investor community. We now present an opportunity to learn more about and support our work to become climate-neutral as well as hold socially sustainable locations by 2030. In establishing the terms in this Framework Atrium Ljungberg has sought to comply with the Sustainability-Linked Bond Principles (June 2021) and current market practice. We have worked with Handelsbanken to develop this Sustainability-Linked Financing Framework. Cicero together with IISD has provided a second opinion on the Sustainability-Linked Terms, which is publicly available on our website (www.al.se/en).

More information about our work with sustainability is available on our website (www.al.se/en).

Nacka, February 2022

Annica Ånäs
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Head of Sustainability
Atrium Ljungberg

2. Methodology.

Alignment with the UN Sustainable Development Goals.

AGENDA 2030 AND the Sustainable Development Goals (**SDG**) were adopted by the United Nations General Assembly on 25 September 2015. There are 17 global goals with 169 defined underlying targets, aimed at achieving long-term sustainable economic, social and environmental development in order to eradicate extreme poverty, to reduce inequality and injustice in the world, and to fight climate change. In order for the goals in agenda 2030 to become a reality, all parts of society need to contribute. Atrium Ljungberg has the possibility to conduct business in ways that support the global goals.

Atrium Ljungberg prioritize the goals where we see that we have the best conditions to make a difference for people and planet. Our new sustainability goals, announced in December 2021, have also been set to 2030, to provide a clear indication on how we are performing in relation to the Sustainable Development Goals. For further information about how Atrium Ljungberg works with the SDG's please visit our website, al.se. Atrium Ljungberg has identified the following goals as being the most important and where Atrium Ljungberg can contribute the most:





Ensure healthy lives and promote well-being for all at all ages.

TARGET: 3.9

Our properties are to be designed for people who spend time there. By using the Swedish Building Materials Assessment and obtaining environmental certifications for our properties, we help reduce hazardous chemicals and construction materials, and avoid polluting the air, water and ground. A good indoor climate in the properties is very important for health and means we thereby help reduce the amount of illness in society.



Achieve gender equality and empower all women and girls.

TARGET: 5.1

We constantly work to increase gender equality and eliminate discrimination at the workplace. We have an equal gender distribution in our company management team and in staff functions. This work continues, focusing primarily on the occupational groups within construction and property management.



Ensure availability and sustainable management of water and sanitation for all.

TARGET: 6.3, 6.4

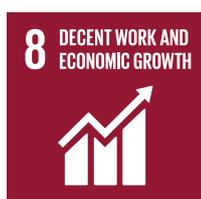
The properties are to be resource-efficient and facilitate a sustainable lifestyle. Therefore, we certify our buildings with the environmental certifications BREEAM, BREEAM In-Use and Miljöbyggnad. We can contribute to efficient water consumption and ensure sustainable abstraction of freshwater to combat water shortages, particularly when developing city districts and buildings. We help improve water quality by minimizing emissions and pollutants in the water and through smart surface water management.



Ensure access to affordable, reliable, sustainable, and modern energy for all.

TARGET: 7.2, 7.3

By only using purchased electricity from hydropower and installing our own solar cells on the properties, we contribute to increasing the share of renewable energy in the global energy mix. With various measures, we reduce energy use in our buildings and thus contribute to increasing the global rate of improvement in terms of energy efficiency.



Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

Target: 8.8

We actively work to promote a safe and secure work environment and good working conditions for our own employees and our sub-contractors. Combating human rights violations is an important part of our work and the demands we place on our suppliers.



Make cities and human settlements inclusive, safe, resilient and sustainable.

Target: 11.3, 11.6, 11.7

We play an active role in the urbanization of cities through the work that we do. Our business is based on sustainable, innovative urban development. We work with customers, suppliers and municipalities in the planning, construction, and management of the properties, and together we create sustainable cities and societies. By ensuring that we have a good mix of content in the buildings and by designing public spaces and green areas, we create inclusive urban life, green oases, security, and well-being. We also work to reduce the cities' negative environmental impact per person.



Ensure sustainable consumption and production patterns.

Target: 12.2, 12.4, 12.5

Our ambition is to contribute to more sustainable consumption and production by working with our own resource efficiency, as well as the resource efficiency of our suppliers and customers. We aim to reduce energy consumption, handle chemicals and waste in an eco-friendly way and reduce emissions by obtaining environmental certifications for our buildings, sorting waste at source at our construction sites and placing demands on our suppliers. We promote increased recycling and reuse among our tenants and visitors by providing recycling solutions at all properties, running recycling campaigns and ensuring that there are second-hand shops at our retail hubs.



Take urgent action to combat climate change and its impact.

TARGET 13.1

We are working to reduce carbon dioxide emissions and therefore combat climate changes, for example by reducing energy use, more efficient use of material, fossil free transports etc. We also want to give the cities and the properties greater resistance and a better ability to adapt to climate-related dangers and natural catastrophes. Trees, green roofs, and smart surface water management help us adapt our properties to climate change.



Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.

TARGET 15.5

It is important to help reduce the destruction of natural habitats, halt biodiversity loss and protect and prevent the extinction of threatened species. We can do this by creating green spaces that promote species diversity, working on ecosystem services and using trees, land, walls and roofs in a sustainable way in our urban environments.



Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable, and inclusive institutions at all levels.

TARGET: 16.5

We work proactively to minimize all forms of corruption and bribes, both among our employees and among suppliers and customers. This is our way of contributing to a peaceful and inclusive society.

Sustainability-Linked Financing Framework.

The Sustainability-Linked Bond and Loan Principles contains five core components, which also determined the structure of this Framework: 1) Selection of Key Performance Indicators (KPIs), 2) Calibration of Sustainability Performance Targets (SPTs), 3) Bond/loan characteristics, 4) Reporting and 5) Verification.

THIS SUSTAINABILITY-LINKED Financing Framework has been developed to be aligned with the Sustainability-Linked Bond Principles (SLBP) and the Sustainability Linked Loan Principles (SLLP) established by the International Capital Markets Association (ICMA) in June 2020 and the Loan Markets Association (LMA), the Asia Pacific Loan Market Association (APLMA) and the Loan Syndication and Trading Association (LSTA) in May 2021 respectively. This Framework establishes the Key Performance Indicators (KPIs) and associated Sustainable Performance Targets (SPTs) considered to be material and ambitious for Atrium Ljungberg, in line with the aforementioned principles. Furthermore, the financial characteristics of the bonds and/or loans, reporting and verification of the Sustainability-Linked Financing Instrument is also described.

Sustainability-Linked Terms.

2.1 Selection of Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs)

1. Climate-neutral construction projects by 2030 (achieve 75% reduction without offsets).

2. Reduced climate footprint in property management by 2030 (achieve 43% reduction without offsets).

3. Our City - Index for social sustainability (90% by 2030).

4. Supplier reviews. (100% by 2025).

Description and scope

Significant reduction of the climate footprint from construction projects based on life cycle analysis stages A-C, measured as greenhouse gas intensity per Gross Floor Area (Kg CO2e/GFA). The KPI covers all construction-related emissions (scope 1, 2 and 3) and constitutes approximately 60% of our estimated total greenhouse gas emissions in the past year.

Significant reduction of the climate footprint of property management measured as greenhouse gas emissions per square metre (kgCO2e/m2). The KPI covers all property management related emissions (scope 1, 2 and 3) and constituted approximately 38% of our estimated total greenhouse gas emissions in the past year.

The index is based on research projects by RISE, Chalmers and others, as well as UN Habitat and the Swedish certification scheme Citylab. The Index tracks improvement across a broad range of indicators measuring social and sustainable development at our locations. The index covers all areas where we have multiple properties and included 7 areas in the beginning of 2022.

Increase self-led supplier reviews based on our supplier code of conduct to 100% by 2025), covering all our procurement categories. The target covers all large suppliers based on contract value and we estimate that, based on 2021 data, roughly 50% of all suppliers and 90% of our total cost of purchases will be covered. Furthermore, large projects will be reviewed at least annually.

The total footprint covered by each scope is indicative and subject to change, in particular as activity specific emissions data replaces generic data. Furthermore, the split between KPI1 and KPI2 is subject to change and is, for example, sensitive to the level of activity in construction activities.

Baseline / reference value

Building type (2021)
 - Offices: 455 kg/GFA
 - Apartments 550 kg/GFA
 - Commercial/ other: 368 kg/GFA

16.3 kg/m2 (2021)

Estimate 20% (2021)

1% (2021) of the total number of suppliers.

Sustainability Performance Targets (SPTs)

50% reduction by 2025 compared to baseline.

22% reduction by 2025 compared to baseline.

Index for social sustainability to reach 50% by 2025

Supplier reviews 100% by 2025.

Materiality to the issuers current and future core sustainability and business strategy

The most recent IPCC report (2021) leaves no doubt that the threat of climate change is serious and affects us, all our stakeholders and will require significant concerted action. According to the Swedish National Board of Housing, Building and Planning the construction and real estate sector contributed 12 million tonnes of carbon-dioxide equivalents in 2018, approximately one fifth of territorial greenhouse gas emissions, with construction and operational energy use constituting the two major contributors. Our materiality assessments have shown this to be a highly important issue to our stakeholders for a number of years. Construction and property management constitutes the majority of our climate impact and in line with our own ambitions, stakeholder expectations and regulatory development we've set new targets to substantially reduce our footprint, which represents a significant ambition beyond business as usual.

As an urban property owner and developer, our long-term success is dependent on our ability to create sustainable environments where people want to live, work and spend time - now and in the future. In 2022, a new location-based index introduced a new method for measuring and following up on urban development, which aligns with our long-term vision of a city where everyone thrives.

The majority of our footprint on the environment, climate, people and society occurs through our suppliers impact on us and our impact on and through them, as demonstrated in reports by the Swedish Agency for Growth Policy Analysis. Our supplier code of conduct is based on our values and our strategy to ensure that procured products and services take responsibility of both people and the environment.

Key Performance Indicators (KPIs)

1. Climate-neutral construction projects by 2030 (achieve 75% reduction without offsets).

2. Reduced climate footprint in property management by 2030 (achieve 43% reduction without offsets).

3. Our City - Index for social sustainability (90% by 2030).

4. Supplier reviews. (100% by 2025).

Materiality of the KPI to relevant ESG-challenges for the real estate sector and how the issue is under management's control

Construction activities constitutes a significant portion of the sectors climate footprint, but can be reduced through improved materials, circular solutions, waste prevention and efficient transport. Research by WSP has demonstrated that significant reductions are possible with today's solutions, but that net zero construction is dependent on significant developments in technology, design, planning and execution. Our management has set an ambitious target which will accelerate our transition and require us to utilize new solutions and technology, beyond business as usual.

According to the IEA the building sector accounts for one-third of total energy use and 30% of direct and indirect greenhouse gas emissions. An annual retrofit rate of 2.5% coupled with electrification of heating is necessary to be in line with the IEA net zero pathway by 2030. Furthermore, important sources of scope 3 emissions are now included in the KPI, such as refurbishments, tenant waste and tenant transport. Additionally, our management has implemented an energy strategy and recently set an ambitious new target to 2030, covering tenants and visitors. We also co-operate with other actors in our industry within BELOK and continue our work with green leases.

Urban planning and the built environment has a broad impact on e.g. social inclusion, diversity, perception of safety and community, climate resilience and the environment. Research by the Government Office and Finance Department of Sweden has shown that planning and development is guided by a short term focus on economic return, enforced by the Swedish Environmental Code and the Planning and Building Act, overlooking that investments in social sustainability can generate positive returns in the long term. They have also identified a need for increased/better expertise, tools, measurement, research and innovation, which is what our board approved index for social sustainability intends to capture.

According to the World Economic Forums report: Net-Zero Challenge – The Supply Chain Opportunity, companies can multiply their climate impact by decarbonizing supply chains, by working with both upstream and downstream activities and impact. Construction is one of eight major supply chains contributing to more than 50% of global greenhouse gas emissions and therefore of high relevance to the real estate sector. The construction industry has a below average track record on worker, social and human rights and a meaningful change can be achieved through impactful requirements and recurring reviews. Our management has established our new corporate target for supplier reviews, to further increase and catalyze our climate and social agenda.

Measurability and methodology of the KPI

Construction projects are measured and the climate impact calculated based on generic data and product specific climate data (EPD). The calculations are made in accordance with the Act on Climate Declarations for Buildings under Construction and will cover stages A to C.

We measure Scope 1, 2 and 3 emissions in our existing properties, which includes the tenants climate footprint, and use generic and specific data to calculate total emissions. Reporting of greenhouse gas emissions are done in accordance with the Greenhouse Gas Protocol.

The index contains 21 indicators covering five material social and environmental aspects of importance to urban development. Each aspect is scored based on both stakeholder input, carried out through questionnaires and interviews, and quantitative metrics derived from our own data or external sources.

The risk assessment requires our suppliers to respond to questions on their adherence to our Supplier Code of Conduct. The practice for external review has been jointly developed with a number of Swedish real estate companies through Fastighetsägarnas sustainability council.

External verification of the KPI

The KPI's are, at least annually and so long as any SLFI is outstanding, published in the Sustainability Linked Progress Report and verified by an independent third party who's statement will be made public. Additional mechanisms apply and are detailed under section 2 and 5 of this Framework.

External benchmarks

The Swedish Climate Law requires climate neutrality by 2045. The Fossil Free Roadmap for the Construction and Civil Engineering sector targets 50% reduced greenhouse gas emissions by 2030 (2015 base year), 75% by 2040 and net zero by 2045, to achieve the requirements of the Climate Law.

- Energy: The Swedish fossil free roadmap for the heating sector targets fossil free production by 2030 and the roadmap for the electricity industry targets phasing out the remaining 2% fossil-based energy by 2030.
- Refurbishments: A study by IVL has shown that reuse and circular solutions can reduce kgCO₂e/sqm from 65 to 15 compared with a linear approach.
- Transport: A meta study by Trafikanalys suggests that only about one third of light vehicles and one ninth of light and heavy trucks in-use will be non-fossil by 2030.
- Waste: According to Boverket the construction industry is accountable for 35% of all waste in Sweden. A new law targets 75% sorting of biodegradable waste by 2023 (33% in 2018).

Due to the composition of the index a direct benchmark is not available, however, the index methodology will be made publicly available and could therefore be adopted by other actors over time.

Our process and questionnaire has recently been developed jointly with other real estate companies in Sweden. Our results might therefore be comparable to other actors in the near future.

Disclosure of historical and future performance

All four KPI's are new, have an updated methodology and/or an expanded scope developed in connection with our updated Sustainability Strategy and Targets communicated in December 2021. Historical data is therefore limited and will be difficult to use as an assessment or benchmark of past and future performance. The future performance will be disclosed in our Sustainability Linked Progress Reports.

Historical comparable and relevant data is unavailable. Data availability will increase in the whole real estate sector in 2022 and onwards due to the law on Climate Declarations for Building Construction.

Historical data is partially available. Due to increased scope previously unaccounted emissions from materials, waste and transport are now included, for which no historical data is available. The scope 2 location based emissions in 2020 were 15.898 tonnes (as a reference, the market based emissions the same year was (4,636).

This is a new index which introduces a new method for measuring and following up on our efforts to create socially sustainable locations. Historical data is therefore unavailable.

Historical comparable data is unavailable. For 2018-2020 about 1%, approximately 20 suppliers, have been reviewed yearly. We are now updating our methodology to collect data more efficiently covering all large suppliers.

2.2 Calibration of Sustainability Performance Targets (SPTs)



IN LATE 2021 Atrium Ljungberg's board adopted a new sustainability strategy and new sustainability targets to help us achieve the company's vision: ***Our city - where everyone thrives***. The KPIs were selected based on stakeholder dialogue, a thorough materiality analysis and are at the core of our sustainability work. The four KPIs selected for our Sustainability-Linked Financing offering represent core areas of development and improvement of significant importance to Atrium Ljungberg's long-term sustainability strategy. The board also approved an expanded scope and a revised methodology of the KPI's.

KPI 1: Construction climate footprint



KEY POINTS

- Outperforming the Fossil free Roadmap for Construction activities and the Swedish Climate Law.
- Highly dependant on new technological solutions. Swedish Climate Law.

SPT 1: 50% reduction in kgCO2e/GFA by 2025

SPT 1: SIGNIFICANTLY REDUCE THE CLIMATE FOOTPRINT OF CONSTRUCTION PROJECTS BY 50% COMPARED TO BASELINE 2021, IN LINE WITH OUR LONG-TERM SUSTAINABILITY TARGET TO ACHIEVE CLIMATE NEUTRAL CONSTRUCTION PROJECTS BY 2030 (75%)

What we are doing to achieve the SPT:

To reduce the climate footprint of our construction activities we need to significantly reduce the negative contributions from construction materials, transport, waste and energy use. We also need to adopt circular solutions, use low impact construction techniques and design buildings to be more climate efficient in line with best available science.

Material use constitutes the majority of the climate impact of construction activities (up to 80% according to our life-cycle analysis). To reduce our footprint we are working with life cycle analysis, it helps to sort out what parts of the building that is carbon intense, and gives us the possibility to transform the building and improving the material choices to more climate efficient materials. We are also pursuing decreased construction waste, increased reuse and recycling. Working with the material issue in new production is closely linked to being able to reduce waste volumes and increase circular processes in the construction industry. As a real estate company we are able to require solutions to be implemented at our construction sites and by our suppliers and we have a high degree of control of the planning and execution of any project, which allows us some control over these issues. However, we are also highly dependent on our suppliers and if, for example, significant developments in more climate friendly construction materials do not materialize it will be very difficult to achieve our SPT and our 2030 sustainability target. Also our partners are innovative in how we can constantly improve how we build houses so

that they are as resource efficient as possible.

Transport and energy make up the majority of our remaining climate footprint from construction activities. A higher degree of efficiency, including route and cargo optimization, and fossil free transportations is a must to achieve our goal of 2030. Here we are dependent on the change that the transport industry is also working on, all of which we as customers can use requirements linked to climate when we buy services from our suppliers to assist us in target delivery. In terms of energy use during construction it is important to continue working for low climate impact and efficient heating. Cooling and electrification of our construction sites is already underway. Our planning begins at the design stage and in line with our 2030 target we continuously improve our sites and our efficiency by, for example, contractually requiring the entrepreneur as well as key suppliers to assist us in target delivery. Achievement is dependent on the continued transition of both the transport and energy sector and new solutions being developed such as zero emission heavy vehicles and near-zero emission energy, without which target fulfilment will be very difficult. The development of new laws and governing means within Sweden and Europe will also affect the opportunity to achieve our goals, which can take place both in a positive direction and / or more difficult based on what is decided. Here we are cautiously positive as both Sweden and the EU have goals of becoming climate neutral, even if it is in the longer term than Atrium Ljungberg's goal.

KPI 2: Property management footprint



KEY POINTS

- Ambitious scope, covering tenants and visitors in scope 3.
- Significant reductions over short time span.
- More ambitious than the Swedish Climate Law.

SPT 2: 22% reduction in kgCO₂e/m² by 2025

SPT 2: SIGNIFICANTLY REDUCE THE CLIMATE FOOTPRINT OF OUR PROPERTY MANAGEMENT BY 22%, COMPARED TO BASELINE 2021, BY 2025 IN LINE WITH OUR LONG-TERM SUSTAINABILITY TARGET BY 2030 (43%)

What we are doing to achieve the SPT:

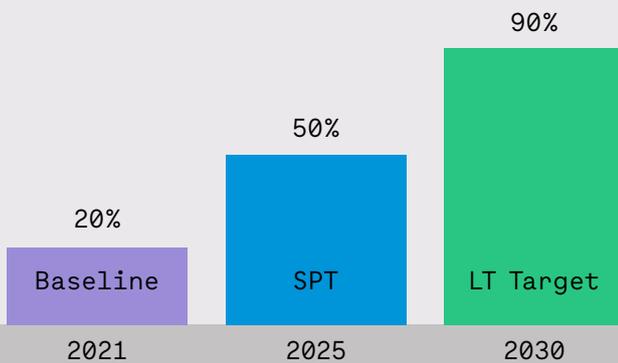
Energy, transport, waste and refurbishments constitutes the majority of our property management related Greenhouse Gas emissions. We are investing in energy efficiency in our existing buildings, aiming for zero energy new buildings and actively working with our tenants to ensure that buildings are utilized in an energy efficient manner through contracts and other means. We are also increasing our renewable energy production and our property management teams are continuously improving both the physical environment, the operation and the tenants use of our buildings. We are deploying new technology, allowing us to measure and remotely operate many of the systems in our buildings, which leads to efficiency gains. The fulfilment of the SPT is dependent on the continued transition of the energy system, like the district heating suppliers and our energy efficiency improvements. Meaning that if either loose pace it would be difficult to achieve our targets.

The transport and waste related emissions from the people that live, work and visit our properties make up a significant part of our scope 3 footprint. We continue to put high importance on access to public transport in the vicinity of our properties, as well as good conditions for bike commuting and charging stations for electric vehicles. We promote decreased tenant waste, increased reuse and recycling, by providing physical solutions and information to our tenants. To achieve our SPT our tenants will need to change their behaviour, including the way that they

travel to and from our properties and the waste that they generate, while the mode of transportation will need to decarbonize and we need to promote waste efficiency. Achievement of our SPT will to some degree be dependent on factors outside our control, but it will provide a strong incentive for us to ensure high accessibility to low carbon public transport and other transport solutions.

Refurbishments, maintenance and property related waste are another significant source of greenhouse gas emissions. A continued adoption of a circular business model with increased reuse of interior solutions and materials, a high degree of recycling and promoting initial investment in durable climate efficient long-term solutions will decrease our footprint in the short term and position us for even steeper cuts in the future. To realize our SPT we need to change how we work but we will also be dependent on our tenants willingness to utilize pre-used goods and materials and their acceptance of not fully renovated spaces if not necessary. We are also dependent on our recycling partners efficiency and recoverable output to enable a higher rate of dismantling instead of demolition.

KPI 3: Index Socially sustainable locations



KEY POINTS

- New innovative index for social sustainability
- Broad set of indicators measure meaningful urban progress.
- Ambitious SPTs and 2030 targets will require immediate action.

SPT 3: 50% by 2025

SPT 3: SIGNIFICANTLY IMPROVE OUR CITY - INDEX FOR SOCIAL SUSTAINABILITY - TO REACH 50% BY 2025 IN LINE WITH OUR LONG-TERM SUSTAINABILITY TARGET TO 2030 (90%)

What we are doing to achieve the SPT:

To achieve our sustainability target of socially sustainable locations an index covering the five aspects safety, availability, the built environment, culture and local participation was developed in 2021 as a concrete tool to measure progress in areas where we have multiple properties and can have an impact through our investments and decision making. The first aspect of the index cover safety comfort and accessibility, which includes crime statistics, safety surveys and our efforts to promote a 24/7 active lively area. Fulfilment will depend on our ability to enhance the urban landscape through active measures such as active ground floors, balanced day and night population and vibrant streets, but will also depend on factors outside of our direct control, such as the efforts and actions of other stakeholders and negative events affecting the perception of safety.

The second aspect covers closeness, meeting places and flexibility and targets the overall attractiveness of an urban area, meaning easy access, good transportation alternatives and high availability of required services. Achievement will require planning and investing for a diverse service offering, sustainable mobility solutions such as pedestrian, bike and electro mobility, including walkways and bike lanes, and ease of orientation. External stakeholders, including local government decisions, can negatively impact our goal fulfilment, for example urban planning, public transport and technological developments in mobility solutions.

The third aspect narrows in on green and blue value creation through improvements to ecosystems, resilience, biodiversity and resident satisfaction and

through deliberate planning and investment we contribute to the expansion of greenery, removal of hard surfaces, management of rain and day water, climate adaptation solutions and an improved micro climate. The severity of future climate change could negatively impact the climate resilience of our properties and areas. We are also dependent on other stakeholders, in particular local government, for planning and collaborative efforts for area improvements.

The fourth aspect focuses on the cultural identity, including history and diversity, of our urban areas. To increase their attractiveness we emphasis the locations identity and function in the planning, construction and continuous improvement, and gather data through visitor and tenant surveys which guides our decision making in terms of what to preserve, improve, add or remove. To achieve our target, good understanding and dialogue is essential, but also dependent on external stakeholders decisions that have an impact on the urban scene.

The fifth aspect emphasizes dialogue and involvement with our local stakeholders. Through dialogue with our tenants, their employees, and visitors and residents in an area we can increase our knowledge of the needs of our target groups and draw on their creativity and ideas, allowing us to create more inclusive, inviting and safer neighbourhoods with a strong sense of character and identity. Target fulfilment is dependent on continued and increased dialogue, surveys and collaboration.

Failure with the information gathering could lead to poorer planning and decision making, while failure to act on the information gathered could lead to decreased participation and sub-optimal development of the area. The latter is also dependent on our ability to enact changes, which will depend on external stakeholders such as local government and other real estate owners. More information about the index, the aspects covered and the calculation methodology can be found on our website.

KPI 4: Supplier reviews



SPT 4: 100% by 2025

SPT 4 100% SUPPLIER REVIEWS BY 2025

What we are doing to achieve the SPT:

A large part of our environmental and social footprint, including climate, working conditions, worker rights and anticorruption, occurs through our interactions with our suppliers and is regulated by our Supplier Code of Conduct (SCOC). To decrease our overall footprint in line with our sustainability targets, walk our talk, it is essential that we collaborate, evaluate and actively promote sustainable business practices. Our SCOC was established by our board and is based on our core values: collaboration, long-termism, reliability and innovative thinking, as well as Fastighetsägarnas (Property owners association of Sweden) standardized supplier code of conduct, the ILO Declaration on Fundamental Principles and Rights at Work and the UN Global Compact. By our suppliers acceptance of our SCOC they contractually accept to abide by its requirements, to collaborate with our staff or appointed third parties and to allow on-site reviews. Furthermore, zero corruption, no abuse of power, no money laundering and no undue benefits are allowed and suppliers are expected to promote good business ethics, free competition and a high ethical standard. In particular, as relates to our ambitious climate target, it is of high importance that our suppliers actively contribute to our goal fulfilment. They are required to have knowledge, understanding and continuously decrease their environmental impact, set measurable targets, and work according to the prudence principle. Furthermore, suppliers involved in planning and construction must utilize Byggarubedömningen, have a systematic approach to reuse and recycling as well as lessened emissions to air, ground and water, promote energy and resource efficiency, use bio based transport fuels, at least Euro 6 engine technology and provide environmental training to drivers. Detailed information is available in our public SCOC. Target

KEY POINTS

- Evaluates compliance with the Supplier Code of Conduct, covering material social and environmental topics.
- Ambitious timeframe and target will require immediate action.

fulfilment is dependent on our ability to rapidly shift to a digitalized method for carrying out supplier reviews, as we transition to 100% already by 2025. Achieving our target will be difficult due to the limited time frame and relatively low coverage today, as well as dependent on the continued support and collaboration of our key suppliers.

RECALCULATION OR PRO-FORMA ADJUSTMENT

A multitude of situations could necessitate recalculation or pro-forma adjustment of the baselines, the KPIs, the SPTs and their respective reported values. Such situations could be, but are not limited to, changes to the corporate structure (including acquisitions and divestments), regulatory changes, the application of existing laws and regulations, methodological changes affecting KPIs, as well as sourcing and measurement of data. All such changes will be reported in accordance with section 3. Bond/Loan Characteristics and verified by a third party.

EXTERNAL REVIEW

A pre issuance external review has been completed by Cicero Shades of Green and IISD and has been made public on Atrium Ljungberg's website in connection with the publication of this framework. As recommended by ICMA Sustainability-Linked Bond Principles the external reviewer has been tasked with assessing the relevance, robustness and reliability of selected KPIs, the rationale and level of ambition of the proposed SPTs, the relevance and reliability of selected benchmarks and baselines, and the credibility of the strategy outlined to achieve them.

2.3 Bond/Loan Characteristics.

FINANCIAL CHARACTERISTICS

Terms and characteristics outlined in this Framework are applicable to all Sustainability Linked Finance Instruments issued under it and all such instruments will be used for general corporate purposes. Furthermore, the security specific documentation will outline terms applicable to each such instrument, as detailed in the table below.

FALLBACK MECHANISM

The fallback mechanism determines how and when the issuer is allowed to make recalculations or pro-forma adjustment to the baselines, the KPIs, the SPTs and their respective reported values. The

situations necessitating such adjustments were described in the previous section. The company will determine how and when such changes are made and any changes will be detailed in the forthcoming Sustainability-Linked Progress Report (the "Reporting"). The reporting will be verified by, an independent third party reviewer, or a similar party with the relevant expertise.

While not the intent of the issuer, aforementioned circumstances could warrant changes to the SPTs. However, any change to an SPT must not represent a lowered level of ambition and/or changes in the company's sustainability targets and/or strategy. Furthermore, if changes are made to a SPT a new external review will be published.

Characteristics	Overview	Terms
KPIs and SPTs to be applied	All	All four KPIs and SPTs will always be used for SLFI under this Framework.
Reporting Date	Yearly	Within 30 business days after publication of the company's annual report, as defined in the Reporting section.
Target Observation Date ("TOD")	2025-12-31	All four KPIs performance against their respective SPT's will be measured at the same sole Target Observation Date and disclosed on the next Reporting Date following the TOD.
Adjustment Date	Expected in 2026	The first interest period falling at least 10 business days after the first Reporting Date following the Target Observation Date.
Trigger Events	Failure of SPT, Reporting or Verification	Failure of one or several of KPIs to achieve their respective SPTs on the Target Observation Date or failing to provide reporting in accordance with the requirement detailed in the reporting and verification section.
Financial Effect	Effect at TOD on failure	A trigger event will result in an economical compensation to the investors, as defined under Adjustment Mechanism and determined by any SLFI associated loan documentation. Regardless of the selected Adjustment Mechanism, the scale of the economical compensation aims at being meaningful and commensurate.
Adjustment Mechanism	Redemption price, coupon or margin adjustment	The issuer will determine the appropriate Adjustment Mechanism for any SLFI, which may include an adjustment of the redemption price, the coupon or the margin. An adjustment of the redemption price will be the preferred solution. The size of the adjustment and calculation mechanism will be determined for each SLFI and specified in the associated loan documentation of each such instrument.
Weight of KPIs	Equal weights: 25%	For the purpose of calculating the size of the Financial Effect, each KPI shall have an equal weight of 25%.

2.4 Reporting



IN ORDER TO provide investors and other stakeholders with adequate information about the progress made on the KPIs in relation to the respective SPTs set out in this Framework, Atrium Ljungberg will provide relevant reporting. The Reporting shall be made publicly available on an annual basis in a Sustainability-Linked Progress Report. The Reporting shall be published on Atrium Ljungberg's web page within 30 business days following the publication of an annual report. The Reporting will be published on Atrium Ljungberg's webpage for as long as there are any Sustainability Linked Finance instruments outstanding.

Failure to provide a Sustainability-Linked Progress Report will result in a Trigger Event in accordance with 3. Bond/Loan characteristics in this Framework. Atrium Ljungberg may choose to provide additional reporting in relation to other financial instruments than bonds, directly and non-publicly, to the lenders or counterparties.

The Sustainability-Linked Progress Report will contain the relevant information needed to assess if any changes to the security characteristics are to be made, including but not limited to: The performance of the KPIs versus the SPTs, as per the relevant reporting period, including the calculation methodology and baselines when relevant Information about potential recalculations of baselines Information on any relevant updates to Atrium Ljungberg's sustainability strategy and/or governance with an impact on the KPIs and SPTs A list of Sustainability-Linked Finance Instruments outstanding

Where feasible and possible the Sustainability-Linked Progress Report will also include: Qualitative and/or quantitative explanations of the contribution of the main factors, including changes to the corporate structure (including acquisitions and divestments) behind the evolution of the performance on the KPIs on an annual basis Illustration of the positive sustainability impacts of the performance improvement Updates on new or proposed regulations from regulatory bodies relevant to the KPIs and SPTs Any re-assessments of KPIs and/or restatement of the SPTs and/or pro-forma adjustments of baselines or KPI scope.

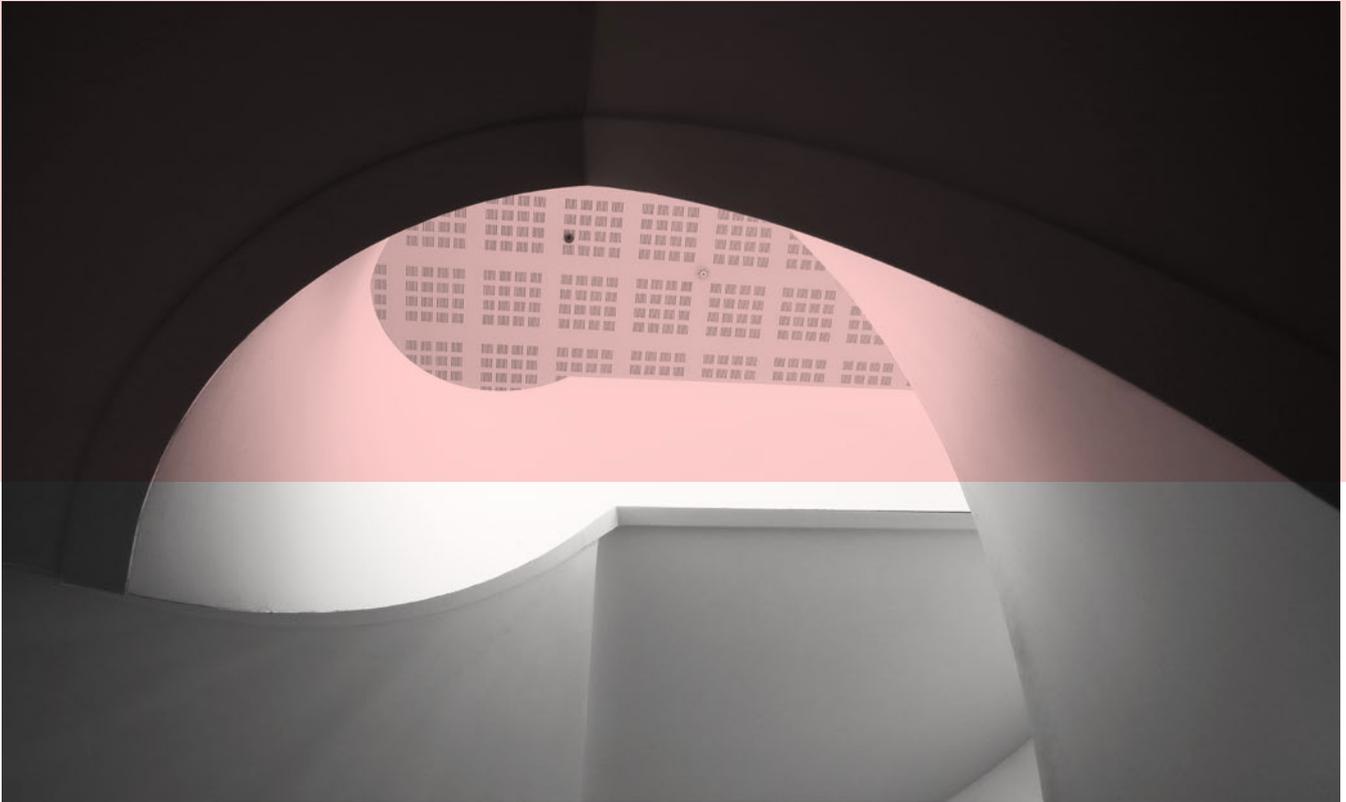
A verification report relating to the KPIs performance against the relevant SPTs shall be provided by a qualified external reviewer with relevant expertise as described in section 5. Verification.

DEDICATED WEBSITE

Atrium Ljungberg has a dedicated webpage for green and sustainable financing (including Sustainability-Linked Finance Instruments) at its website (www.al.se/en) where investors can find information regarding Atrium Ljungberg's Sustainability-Linked Financing, including:

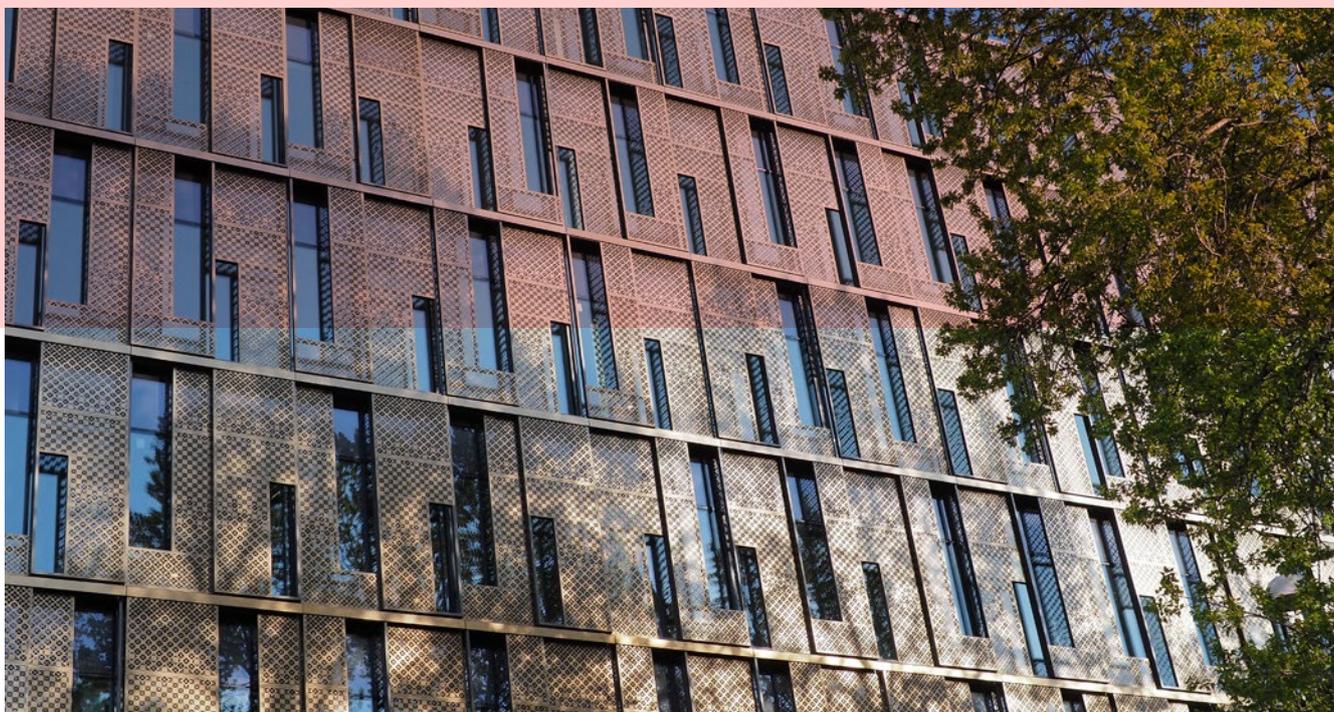
- The Sustainability-Linked Financing Framework
- The Second Opinion
- The Reporting (Sustainability-Linked Progress Report)
- Investor Presentations

2.5 Verification



TO ENSURE TRANSPARENCY to investors and other stakeholders and in line with the Sustainability Linked Bond Principles, the Sustainability Linked Loan Principles and current best market practise, Atrium Ljungberg will ensure an external and independent verification of the actual performance relative to the SPTs on an annual basis and in relation to the Target Observation Date. The verification will be conducted by a reviewer with relevant expertise with limited assurance by the reviewer. The verification will be made public on Atrium Ljungberg's website at the same time as the Sustainability-Linked Progress Report. Failure to provide the annual verification by this date, will result in a Trigger Event in accordance with 3. Bond/Loan characteristics in this Framework.

3. Definitions.



Baseline: The baseline is a fixed point of reference that is used for comparison to determine the measurement of the performance of the SPT.

Benchmark: A benchmark is a reference that can be used to measure or compare performance.

KPI: Key Performance Indicators are quantifiable metrics used to measure the performance of selected indicators.

SPT: Sustainability Performance Targets are measurable improvements in Key Performance Indicators on to which issuers commit to a predefined timeline. SPTs should be ambitious, material and where possible benchmarked and consistent with an issuer's overall sustainability/ESG strategy.

Target Observation Date: The Target Observation Date refers to the specific date at which the performance of each KPI(s) against each predefined SPT(s) is observed.

Target Setting: Target setting refers to the recommended process of establishing credible SPTs as outlined in the SLBP.

Verification: A verification or attestation, typically in the form of limited or reasonable assurance, is performed by an independent third party with relevant expertise and credentials.

4. Policy documents.

Public Policies and Guidelines that govern Atrium Ljungberg's Environmental and Sustainability work are available at www.al.se/en

#	NAME	PUBLICLY AVAILABLE
1	Annual report 2020	Swedish, English
2	Sustainability Policy	Swedish, English
3	Business Ethic Policy/Code of Conduct	Swedish, English
4	Supplier Code of Conduct	Swedish, English
5	Equal Opportunities and Discrimination Policy	Swedish, English
6	Whistleblowing Policy	Swedish, English
7	Tax Policy	Swedish, English
8	Personal Data Policy	Swedish, English
9	Index for Social Sustainability	Swedish, English translation will be available later in spring 2022.

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