

VIGA RE Management ApS Sustainability-related website disclosure

Article 3 – Transparency of Sustainability Risk Policies

VIGA RE Management ApS integrates sustainability risks in the investment decisions-making processes by performing ESG due diligence of potential investment assets. Where it is assessed that such risks may cause actual or potential material negative impact on the value of the investment, such risks must either be mitigated and/or included in the subsequent plan for asset management and monitoring of the investment.

For further information, please refer to the ESG Policy.

Article 4 – Transparency of Adverse Sustainability Impacts at Entity Level

VIGA RE Management ApS considers principal adverse impacts of investment decisions on sustainability factors by including the assessment of these as part of the pre-investment ESG due diligence.

A selection of principal adverse sustainability impacts has been identified as relevant to prioritize for consideration as part investment decisions. These include the energy-efficiency of investment assets, use of non-renewable energy sources and greenhouse gas emissions associated with the operation of the asset.

Where relevant, actions shall be taken in relation to assessed adverse sustainability impacts to ensure a continued positive progress on the indicators over the holding period of the assets. The nature of these actions depends on individually assessed risk profiles and will thus vary for each asset.

As investments are only made within real estate assets, VIGA RE Management ApS does not implement engagement policies in accordance with Article 3g of Directive 2007/36/EC. However, where it is found relevant, general engagement is made with tenants and third-party contractors to ensure implementation of the ESG Policy.

VIGA Real Estate Management is becoming a signatory of the United Nations Global Compact and the United Nations Principles for Responsible Investments. Further, the Fund plans to participate in assessments of the GRESB real estate assessment. The frameworks guide the Fund's policies for ESG due diligence and reporting

Article 5 – Transparency of Remuneration Policies in Relation to the Integration of Sustainability Risks

VIGA RE Management ApS integrates the consideration of sustainability risks in its policies for remuneration.

Sustainability is thereby included in periodic assessments of individual performance of both board members and employees. This is done to align the commitment and engagement of individuals with the organizational strategy of being a responsible real estate investor that considers long-term sustainability impacts from the operations.

The review of individual performance with respect to sustainability risks shall be carried out as part of the ordinary process for determining variable remuneration. VIGA RE Management ApS will work to continuously maintain remuneration policies that support the sustainability objectives of the organization.

Article 6 - Transparency of the integration of sustainability risks

Refer to the Article 3 disclosure which applies to all financial products offered by VIGA RE Management. It is assessed that the likely impacts of sustainability risks on the returns of the financial products offered are captured in the due diligence process. These will typically be risks related to energy efficiency and energy sources which can affect the level of rent that a property can support.

Article 10 – Transparency of the Promotion of Environmental or Social Characteristics

Article 10 sets out a transparency requirement for the promotion of environmental or social characteristics on websites. See <https://vigarealestate.com/esg/> for VIGA RE II A/S Sustainability-related website disclosure.