

SECOND PARTY OPINION (SPO)

by ESG Plus GmbH

for ATOMOS Sustainability Bond 2024-2029

Date of SPO: May 2024

Author: Mag. Armand Colard, ESG Plus GmbH



The present SPO is valid as long as ATOMOS' Sustainability Bond Framework remains essentially unchanged.

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Key Data of ATOMOS Sustainability Bond

Issuer: ATOMOS Holding AG¹

ISIN / WKN: DE000A3LTTY9 / A3LTTY

Issuing date: March 1st, 2024

Volume: Maximum EUR 250 Mio.

Currency: EUR

Coupon: 5,5% p.a. (first payment March 1st, 2025; yearly thereafter)

Duration: 5 years (01.03.2024-01.03.2029)

Investment topic: Healthcare & Real Estate

Relevant standard(s): The Sustainability Bond Framework of ATOMOS Holding AG is benchmarked primarily against the Sustainability Bond Guidelines (SBG) of the International Capital Markets Association (ICMA)

SPO type: Post-issuance verification

About the Second Party Opinion

ESG Plus GmbH is a ESG data provider and ESG rating company from Austria that has been working in the Sustainable Finance field since its inception in 2015. ESG Plus was assigned by ATOMOS Holding AG to conduct a Second Party Opinion (SPO) regarding the recently issued ATOMOS Sustainability Bond.

¹ ATOMOS Holding AG will be merged with ATOMOS Kliniken GmbH in the midterm (date not settled yet).

The SPO consists of the following parts:

[1.] Assessment of the Issuer

[2.] Use of Proceeds and Planned Impact of Sustainability Bond

...including Assessment of the Sustainability Bond, Process of Project Evaluation and Selection, Management of Proceeds, and Reporting

[3.] Overall Assessment of Issuer and Sustainability Bond

Short Summary of SPO Results

„The overall assessment of the ATOMOS Sustainability Bond 2024-2029 (containing the sub-ratings for the issuer and the bond) results in a best practice rating of [A+].“

The ATOMOS Sustainability Bond Framework is well-equipped with strategies, objectives and criteria to positively contribute the proceeds of the sustainability bond to various social and environmental SDGs as well as two of the EU Taxonomy objectives, linking the economic activities of the issuer to social and environmental impact.

1. ASSESSMENT OF THE ISSUER

1.1. General Description and Overview

Sources: ATOMOS Holding Website (atomosholding.com), ATOMOS Sustainability Bond Framework (May 2024)

The issuer ATOMOS Holding AG is working in the fields of healthcare and real estate. The focus lies in healthcare facilities and elderly care facilities:

- Conceptualizing and building new eco-friendly facilities
- Improving (e.g. renovating) existing facilities
- Operating facilities in ATOMOS' existing and future real estate portfolio

1.2. Business Model

Sources: GRI Report 2023 (draft May 2024), GRI Report 2022, ATOMOS Holding Website (atomosholding.com)

ATOMOS Holding AG is the owner of the underlying real estate objects. The business model consists primarily of operating medical facilities (e.g. ATOMOS Klinik Währing) as well as rent and/or lease („Miete“, „Pacht“) generated by healthcare facilities (rent) and

elderly care facilities (lease), secondarily by additional services such as gastronomy, hotel business, housing (e.g. for employees) and garage services which also generate revenue streams from rent or lease. Another income stream is selling (e.g. renovated or newly built) medical facilities to third parties.

1.3. Company-Wide ESG Strategy

Sources: GRI Report 2023 (draft May 2024), GRI Report 2022

ATOMOS Holding AG is publishing its second CSR report according to GRI standards in mid 2024 (the final draft of the 2023 GRI report from May 2024 was shared for the SPO as well as the 2022 GRI report). A materiality assessment was conducted together with stakeholders and shareholders which addresses the entire group's economic activities from a double materiality standpoint including inside-out as well as outside-in view on ESG topics and risks. Human rights issues are also considered in the selection of material topics. The following topics were identified:

Governance (G):

- [1.] Ethics & Compliance
- [2.] Financial Stability
- [3.] Organizational Development

Society (S):

- [1.] One Medicine – For the Better
- [2.] An Attractive Place to Work

Environment (E) largely focused on EU Taxonomy objectives*:

- [1.] Climate Change Mitigation*
- [2.] Climate Change Adaptation*
- [3.] Transition to a Circular Economy*
- [4.] Energy Efficiency
- [5.] (Sustainable Use and Protection of) Water Usage*
- [6.] (Protection and Restoration of) Biodiversity (and Ecosystems)*

For each of the above mentioned 11 material topics measurable KPIs were defined and also linked with 11 of the 17 Sustainable Development Goals of the United Nations (UN SDG):



ATOMOS Holding AG is planning on including their stakeholders more systematically into future materiality assessments.

Apart from these efforts, ATOMOS Holding AG is member of the UN Global Compact (UNGC) whose principles are addressing labor standards, human rights, corruption prevention and environmental protection. The first UNGC Communication on Progress report of ATOMOS Holding AG will be published in 2024. Also, ATOMOS Holding AG is identifying climate action plan measures for their contribution towards the National Climate and Environmental Targets of Austria („Nationale Klima- und Umweltziele“) and will work towards Science Based Targets.

1.4. ESG Assessment of ATOMOS Holding AG by ESG Plus

Sources: GRI Report 2023 (draft May 2024), GRI Report 2022, ATOMOS Holding Website (atomosholding.com), ATOMOS Klinik Währing Website (atomos-klinik-waehring.at), ATOMOS Sustainability Bond Framework (May 2024), media and NGO screening for potential ESG controversies

For the core business of ATOMOS Holding AG (real estate in combination with healthcare and elderly care) we identified the following five material ESG topics in order to assess the issuer:

- Company-wide ESG strategy (E+S+G)
- Overall ethical approach including own work force (S+G)
- Standards for operating healthcare and elderly care facilities (E+S)
- Improvement efforts for existing real estate objects (E+S)
- Standards for new real estate projects (E+S)

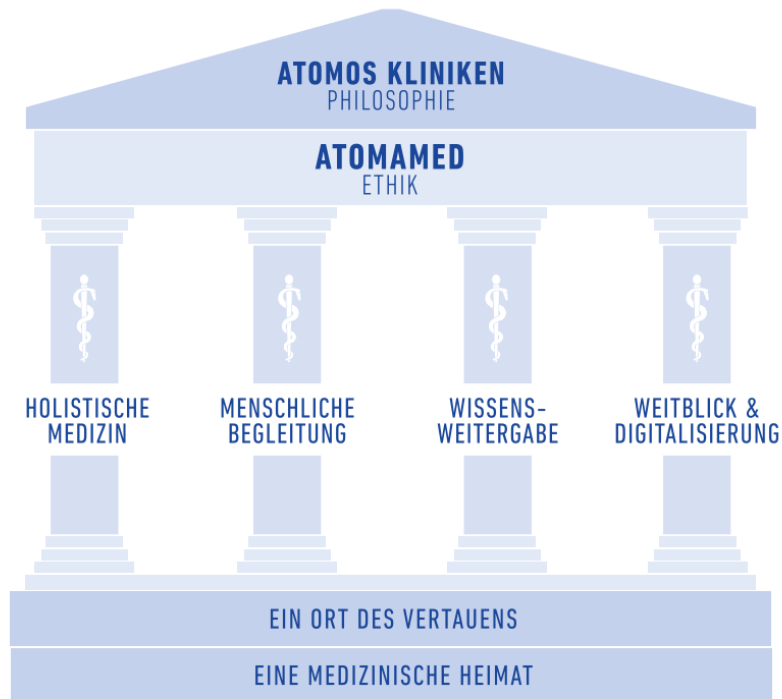
The assessment of the following ESG issues is conducted on a four-step scale reaching from [A+] best practice, [A] good practice, [B] average practice, to [C] poor execution.

Company-wide ESG strategy [A+]

The assessment of the company-wide ESG strategy (see pt. 1.3. above for details) by ESG Plus shows a best practice effort [A+] for the following reasons. The strategy (voluntarily) considers five out of six EU Taxonomy objectives in its materiality matrix and substantially relates them to 11 of the SDGs. The current GRI report draft for 2023 also identifies 28 concrete ESG targets and 26 measurable KPIs for 11 material ESG topics which ATOMOS Holding AG will pursue and monitor over time. Among them human rights (S), labor rights (S), employer satisfaction (S), affordable medicine (S), corruption prevention (G), client data protection (G), quality management (G), several climate change mitigation measures (E), reducing energy demand (E), reducing water usage (E), reducing general as well as medicinal waste (E) and many more. ATOMOS Holding AG is member of the UN Global Compact, follows its 10 principles and is working proactively towards the National Climate and Environmental Targets of Austria („Nationale Klima- und Umweltziele“) as well as defining Science Based Targets in the near future. ESG Plus' controversies research did not detect any environmental, social or governance-related issues for ATOMOS Holding AG or its associated companies via media and NGO screening per May 2024.

Overall ethical approach including own work force [A+]

ATOMOS Holding AG implemented an ethical manager in 2021 and a sustainability manager in 2022. The general ATOMOS philosophy was defined in 11 pillars by various stakeholders providing the basis for a truly patient-oriented approach. Prof. Dr. Karl-Heinz Wehkamp as a third party acknowledged in 2021 that the efforts for medical and nursing ethics are in accordance with the World Medical Association (WMA) and the International Council of Nurses (ICN). The ethical principles of the ATOMOS clinics include a holistic medical approach with the patient in the center of all activities, hence ensuring a humane attendance, knowledge transfer and a long-term vision in combination with digitalization. ATOMOS clinics strive to be high-quality yet affordable medical facilities, a place of trust and a „home“ for the medical needs of everyone.



*Illustration from ATOMOS Holding AG 's GRI Report 2022
(published in 2023 by ATOMAMED GmbH)*

Regarding the own work force, ATOMOS Holding AG has defined several parameters to ensure attractive work conditions such as:

- compatibility of family and work including flexible working hours depending on the respective life situation (family-friendly working place)
- appreciation of employees
- adequate participatory compensation
- trainings and continued education of employees
- teamwork and regular team activities (e.g. guided meditation once a week, in-house fitness coach once a week)
- being part of a holistic program to the benefit of all

Moreover, ESG Plus' controversies research did not detect any ethical, social or governance-related issues for ATOMOS Holding AG or its associated companies via media and NGO screening per May 2024.

In conclusion, the overall ethical approach for stakeholders (most importantly patients) and the own employees is classified by ESG Plus as a best practice effort [A+].

Standards for operating healthcare and elderly care facilities [A]

At the moment ATOMOS Holding AG is operating one healthcare clinic in Vienna (ATOMOS Klinik Währing).

The main environmental impacts in operating the clinic in Währing are energy demand (heating, electricity), medical waste and water usage. ATOMOS Holding AG has defined the following targets to improve these critical areas:

- define an energy management concept for the clinic in Währing until Q4-2024
- reduce heating energy demand by 20% until Q4-2024
- reduce energy demand per operation by 5% until Q1-2025
- introduce a waste management system to ATOMOS Holding AG from 2024 onwards (new suppliers are to be examined regarding social standards)
- reduce general waste per operation by 5% until Q1-2025
- reduce medical waste per operation by 10% until Q1-2025
- reduce water usage per operation by 5% until Q1-2025

The main social impact in operating the clinic in Währing is how ATOMOS Holding AG treats its patients, its employees and which social standards are applied when selecting external partners along the supply chain. For the former (patients and employees) see the section above (“Overall ethical approach including own work force”), for the latter (supply chain management) the GRI Report 2023 (draft version) provides first impulses for the most important issues (medical devices and pharmaceuticals as well as packaging).

ESG Plus’ assessment for the current operating standards (regarding the ATOMOS Klinik Währing) is positive. The most material environmental issues are being addressed and concrete targets have been set to improve them. Once the energy management concept and the waste management concept are in place, additional steps can be taken to further improve the status of the clinic. Also with regards to social impact, the assessment is positive, with some room for improvement regarding the supply chain (a more comprehensive approach over time). The rating for this section concludes to good practice [A].

Improvement efforts for existing real estate objects [A]

At the moment ATOMOS Holding AG is operating one clinic in Vienna (ATOMOS Klinik Währing) that was taken over in 2022 from the prior operator. Until its reopening in mid 2023 the object underwent extensive renovation and rethinking; Mr. Weihrach describes it as follows: “A ‘healing architecture’ concept was developed and implemented. The focus of the interior design is on *hospitality* with special emphasis on the physical and emotional wellbeing of the patients. At the same time, parts of the lighting system were replaced with energy-efficient LED systems. The roof garden and the courtyard were redesigned and now offer a quiet, green oasis in the middle of the

city. In addition, new medical equipment was acquired, and existing equipment updated to enable a broader range of treatments and operations.”

ATOMOS Holding AG is also planning to „build“ a new clinic in Klosterneuburg in the outskirts of Vienna (ATOMOS Klinik Klosterneuburg); part of this new clinic will be renovating the old parts of an existing object and adding new parts to it (hybrid project). ATOMOS Holding is planning to obtain a pre-certificate from DGNB in „gold“ (second highest category) by Q2-2025 and to reach EU Taxonomy alignment by Q2-2027 for the clinic in Klosterneuburg.

The assessment by ESG Plus for the current policies regarding the improvements of ATOMOS Klinik Währing are The most material issues are being addressed and concrete targets have been set to improve them. Once the energy management concept and the waste management concept are in place, additional steps can be taken to further improve the status of the clinic. The rating for this section concludes to good practice [A].

Standards for new real estate projects [a+]

Other new objects (except the above mentioned expansion of the ATOMOS Klinik Klosterneuburg) have not yet been identified, but will comply with the ATOMOS Sustainability Bond Framework’s positive (SDGs, EU Taxonomy objectives, Austrian Ecolabel UZ49) and negative criteria (Austrian Ecolabel UZ49) and with the defined certifications (DGNB, klimaaktiv or similar standards).

No assessment can be given for projects that have not started yet, hence the rating is only applicable for the general concept of the framework, which is classified by ESG Plus as an *indicative* best practice approach [a+]².

2. USE OF PROCEEDS AND PLANNED IMPACT OF SUSTAINABILITY BOND

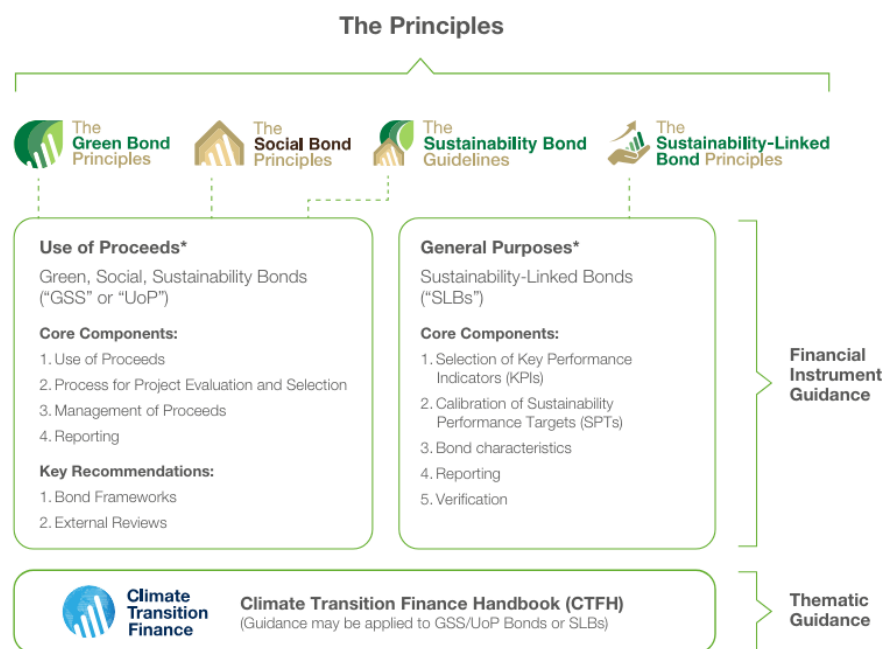
2.1. General Overview

Sources: ATOMOS Sustainability Bond Framework (May 2024), ICMA’s Sustainability Bond Guidelines (June 2021)

The proceeds of the ATOMOS Sustainability Bond are directly linked to future projects of ATOMOS Holding AG, which is also the entity that is issuing the Sustainability Bond,

² „Indicative ratings“ for approaches that have not yet been practically implemented are given an uncapsulated rating letter, so [a] instead of [A], [b] instead of [B], ...

and will be used in the interface of healthcare, elderly care and real estate. The proceeds will be invested according to the Sustainability Bond Framework („Rahmenwerk“) of ATOMOS Holding AG, which was published in May 2024 in accordance with the Sustainability Bond Guidelines (SBG) from the International Capital Markets Association (ICMA) from June 2021. The SBG itself is consistent with ICMA´s four core components of the Green Bond Principles (GBP) and Social Bond Principles (SBP): [1.] Use of Proceeds, [2.] Process of Project Evaluation and Selection, [3.] Management of Proceeds and [4.] Reporting; as well as the two main recommendations: [1.] Bond Frameworks and [2.] External Reviews.



*Illustration from The Sustainable Bond Guidelines
(published in June 2021 by ICMA)*

2.2. Strategy, Objectives and Impact of Sustainability Bond

Sources: ATOMOS Sustainability Bond Framework (May 2024), ATOMOS Holding Website (atomosholding.com), Austrian Ecolabel Guidelines 2024 (Österreichisches Umweltzeichen 49 für nachhaltige Finanzprodukte), GRI Report 2023 (draft May 2024), GRI Report 2022

For the assessment of the Sustainability Bond of ATOMOS Holding AG the following three material ESG topics are considered by ESG Plus:

- General ESG investment strategy and objectives (G)
- Societal impact including planned contribution to SDGs (S)
- Environmental impact including planned contribution to SDGs and EU Taxonomy objectives (E)

The assessment of the strategy, objectives and impact of the ATOMOS Sustainability Bond is conducted on a four-step scale reaching from [A+] best practice, [A] good practice, [B] average practice, to [C] poor execution.

General ESG investment strategy and objectives [A+]

All net proceeds of the ATOMOS Sustainability Bond will be invested in accordance to the following investment strategy:

- projects in the general interface of healthcare, elderly care and real estate in German-speaking countries (AT, DE, CH)
- with an exclusive focus on healthcare facilities and elderly care facilities
- abiding by the guidelines of the Austrian Ecolabel
- conceptualizing and building new eco-friendly facilities
- improving (e.g. renovating) existing facilities (making them more eco-friendly)
- operating facilities in ATOMOS' existing and future real estate portfolio according to company-wide ethical and ESG standards

The ATOMOS Sustainability Bond will be applying the exclusion criteria of the Austrian Ecolabel („Österreichisches Umweltzeichen“, in short „UZ49“), which are listed in the ATOMOS Sustainability Bond Framework („Rahmenwerk“). The system boundary of these criteria also extends to consolidated company holdings (with more than 50% shares) as well as lease and rent contracts with third parties using ATOMOS real estate for their services.

The real estate objects will pursue one of the following green building certificates: DGNB (in Austria ÖGNI), klimaaktiv or comparable standards with the minimum requirement of „Bronze“ status (e.g. DGNB Bronze, klimaaktiv Bronze etc.). Also, including ISO 9001 (voluntary Quality Management system) and/or EMAS certification (voluntary Eco Management and Audit Scheme) are in the internal process of evaluation.

Additionally, each ATOMOS Sustainability Bond project will contribute to at least one or more of the listed SDGs (for more details see societal and environmental impacts below) as well as two of the EU Taxonomy objectives without compromising the other four EU Taxonomy objectives („do no significant harm“ principle, DNSH) or minimum social safeguards.



Illustration from ATOMOS Holding AG´s GRI Report 2023 (draft version per May 2023) showing the SDGs linked to healthcare facilities (above) and to elderly care facilities (below)

In conclusion, the ATOMOS Sustainable Bond has a wide range of criteria, certification schemes and voluntary as well as regulatory (though not in effect yet for ATOMOS Holding AG) standards they are using to maximize the positive impact of the bond. This is seen as a best practice approach (especially for a voluntary party, cf. EU Taxonomy) and rated [A+] by ESG Plus.

Societal impact including planned contribution to SDGs [B]

The ATOMOS Sustainability Bond is planning to enable (build, renovate and operate) real estate projects in the area of healthcare and elderly care.

The ethical medical concept provides that the patient is in the center of attention, hence state-of-the-art medicine in combination with affordable services for private patients are provided. One of the most important social SDG that is targeted by the ATOMOS Sustainability Bond is SDG 3.8 „achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all“. The framework also takes into account other social SDGs objectives: SDG 4,4 „...adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship“, SDG 5.5 „equal opportunities“, SDG 8.5 „full employment and decent work with equal pay“, SDG 10.2 „empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status“, SDG 11.1 „ensure access for all to adequate, safe and affordable housing and basic services...“ and SDG 12.8 „ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature“.

Regarding the suppliers of ATOMOS Holding AG in real estate projects as well as ongoing operations of existing clinics (e.g. ATOMOS Klinik Währing), through the UNGC Principles that ATOMOS Holding AG has committed itself to, the suppliers are implicitly part of the due diligence process. Also, the laws in the German-speaking (DACH) region that the ATOMOS Sustainability Bond is focusing on are strict enough to ensure an

acceptable (average) dealing with the social side of suppliers (considering e.g. labor rights and conditions of work).

The stakeholders of ATOMOS Holding AG, most importantly residents living around potential new medical clinic or elderly care projects are involved in the project development process as good as possible through an open dialogue and expositions showing the concrete plans of respective projects.

For the planned efforts and ambitious plans particularly surrounding SDG 3.8 in combination with the current supply chain management and best practice dealing with residents, ESG Plus assesses the societal impact of the ATOMOS Sustainability Bond as an average practice [B] with room for improvement especially in the area of the selection of suppliers (in all phases of the business endeavors, from planning to realization of projects and operations), which is essential to the core business of ATOMOS Holding AG and should be evaluated and monitored closely.

Environmental impact including planned contribution to SDGs and EU Taxonomy objectives [A]

The ATOMOS Sustainability Bond is planning to enable (build, renovate and operate) real estate projects in the area of healthcare and elderly care.

The Sustainability Bond Framework is contributing to environmental SDGs such as SDG 7.3 „increase energy efficiency“, SDG 12.5 „substantially reduce waste generation through prevention, reduction, recycling and reuse“, SDG 13.2 „action plan for climate change mitigation“ and SDG 15.5 „protect biodiversity and natural habitats“.

The first two EU Taxonomy objectives „Climate Change Mitigation“ and „Climate Change Adaptation“ are at the focal point of the ATOMOS Sustainability Bond and its healthcare and elderly care projects.

Regarding the suppliers of ATOMOS Holding AG in real estate projects as well as ongoing operations of existing clinics (e.g. ATOMOS Klinik Währing), the planned certifications (DGNB/ÖGNI, klimaaktiv or similar standards) will ensure high quality standards on the environmental side of the supply chain.

The environmental impact of the ATOMOS Sustainability Bond shows an ambitious level of efforts and addresses relevant SDG and EU Taxonomy objectives. The only minimal improvement would be to (voluntarily) take EU Taxonomy alignment and an integrated reporting (with taxonomy aligned CAPEX, OPEX and revenues) into consideration (earlier than the regulator asks). Concluding, the environmental impact is assessed by ESG Plus as a (very) good practice approach [A].

2.3. Process of Project Evaluation and Selection

Sources: ATOMOS Sustainability Bond Framework (May 2024)

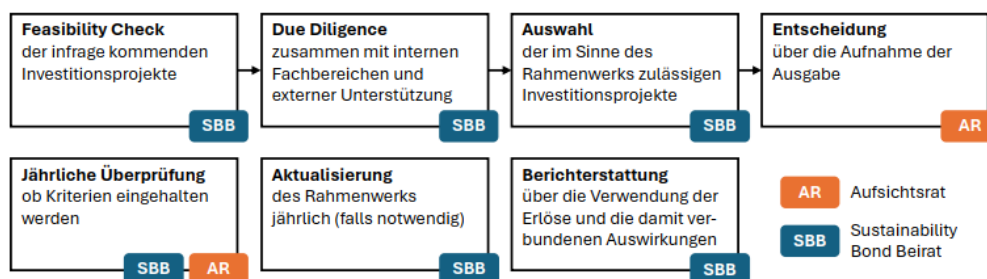
For the evaluation and preselection of permissible project spendings, ATOMOS Holding AG has installed a „Sustainability Bond Board“ (SBB). It consists of members of the executive board („Vorstand“), sustainability management and business development. Currently the SBB members are:

- Dr. med. Florian Valach (shareholder and CEO of ATOMOS Holding AG) representing the executive board
- Dipl.-Ing. Dennis Weihrauch (sustainability manager at ATOMOS Holding AG)
- Antonia Hoffstaedter, MSc (business development at ATOMOS Holding AG)

Summarizing the process, the SBB will lead the first step of the valuation and selection process (feasibility check) and can be assisted by experts from other departments. Together with internal and external experts, the SBB will then conduct a thorough due diligence. The positive results of these first two process steps lead to a preselection of projects including the financial volume needed for the potential project. In the fourth process step the supervisory board („Aufsichtsrat“ or AR) will examine the presented projects and data and will make a final decision regarding the permitted use of proceeds. All board meetings and decisions regarding use of proceeds will be protocolled for internal documentation.

Furthermore, yearly reviews and evaluations of the Sustainability Bond expenditures are conducted by the supervisory board for the entire duration of the ATOMOS Sustainability Bond until its maturity. The SBB will assist the supervisory board operatively with this task. Also, the SBB will review the Sustainability Bond Framework („Rahmenwerk“) on a yearly basis, especially with regards to new regulatory developments, in case updates to the framework may become necessary.

Lastly, a yearly report is conducted and published showing the use of proceeds and associated social and environmental impacts of the ATOMOS Sustainability Bond.



*Illustration from ATOMOS Holding AG´s GRI Report 2023
(draft version per May 2023)*

Assessment by ESG Plus:

The defined process of evaluation and selection of projects according to the Sustainability Bond Framework shows a separation of the competencies respectively bodies in operative (SBB together with internal and external experts) and strategic levels (AR), the latter deciding the permissible project expenditures. Hence, it can be concluded that the presented framework and process steps are sufficiently defined and also in line with the recommended parameters of the Sustainability Bond Guidelines (SBG) as well as the Green Bond Principles (GBP) and Social Bond Principles (SBP) of the International Capital Markets Association (ICMA).

2.4. Management of Proceeds

Sources: *ATOMOS Sustainability Bond Framework (May 2024)*

The proceeds will be allocated to a separate sub-account in form of a dedicated Sustainability Bond cost center. The executive board („Vorstands“) will ensure that the proceeds of the ATOMOS Sustainability Bond will only be used for projects that are fully aligned to the defined ATOMOS Sustainability Bond Framework. The supervisory board („Aufsichtsrat“) will monitor the progress and use regularly. The Sustainability Bond cost center will be monitored on a monthly basis ensuring the correct use of proceeds through the following process steps:

- monthly monitoring of proceeds by both boards (executive and supervisory board)
- new projects are to be assigned by the installed „Sustainability Bond Board“ (SBB) who ensure the projects are aligned to the defined positive and negative criteria (see pt. 2.2.)
- proceeds that have not yet been assigned to projects by the SBB are to remain on the Sustainability Bond cost center

In May 2024, at the moment of the post-issuance SPO for the ATOMOS Sustainability Bond no volume has been raised, hence none of potential proceeds are yet allocated to projects.

Assessment by ESG Plus:

It can be concluded that the process of the management of proceeds are comprehensive and in line with the recommendations of the Sustainability Bond Guidelines (SBG) as well as the Green Bond Principles (GBP) and Social Bond Principles (SBP) of the International Capital Markets Association (ICMA).

2.5. Reporting

Sources: ATOMOS Sustainability Bond Framework (May 2024)

ATOMOS Holding AG will publish a yearly impact report („Wirkungsbericht“) of the ATOMOS Sustainability Bond until its maturity in 2029. For this a total of 26 ESG and impact parameters were defined that are related to ten SDGs and five (out of six) EU Taxonomy objectives. The report will contain an overview and description of the selected projects, financial data, planned impact(s) of projects related also to SDGs and EU Taxonomy objectives (the latter as a preparation for later regulatory needs such as „alignment“ including DNSH – „do no significant harm“ – and „minimum safeguards“), the additionality of the projects and sustainable building certificates such as DGNB (ÖGNI), klimaaktiv or the like.

Assessment by ESG Plus:

The planned reporting described in the Sustainability Bond Framework („Rahmenwerk“) contains all the vital elements of an impact reporting which are also in line with the recommendations of the Sustainability Bond Guidelines (SBG) as well as the Green Bond Principles (GBP) and Social Bond Principles (SBP) of the International Capital Markets Association (ICMA).

3. OVERALL ASSESSMENT OF ISSUER AND SUSTAINABILITY BOND

The assessment of the bond issuer results in a total rating of **[A+]** which means „best practice“; it consists of the following sub-ratings:

- Company-wide ESG strategy [best practice: A+]
- Overall ethical approach including own work force [best practice: A+]
- Standards for operating healthcare and elderly care facilities [good practice: A]
- Improvement efforts for existing real estate objects [good practice: A]
- Standards for new real estate projects [indicative of best practice: a+]

The assessment of the sustainability bond results in a total rating of **[A]** which means „good practice“; it consists of the following sub-ratings:

- General ESG investment strategy and objectives [best practice: A+]
- Societal impact including planned contribution to SDGs [average practice: B]
- Environmental impact including planned contribution to SDGs and EU Taxonomy objectives [good practice: A]

The overall assessment of the ATOMOS Sustainability Bond 2024-2029 (containing the sub-ratings for the issuer and the bond) results in a best practice rating of **[A+].**

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