



EU Taxonomy Asset Assessment

Borealis DC-2, Espoo

Data processing, hosting and related activities

REFERENCE	CENS-2026-78328
DATE OF ASSESSMENT	8 August 2026
DATE OF ISSUE	8 August 2026
CRITERIA BASIS	Delegated Acts as amended, in force July 2026
PREPARED BY	Censatim · censatim.com

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EU Taxonomy Asset Assessment



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CRITERIA BASIS
Delegated Acts as amended, in force July 2026

INFORMATION REVIEWED

- Asset description and dialogue responses provided by user.
- Matched EU Taxonomy activity: Data processing, hosting and related activities (CCM 8.1).
- Applicable generic DNSH appendices referenced.
- Criterion requirement texts and evidence basis are reproduced in Annex A; the full question and answer record in Annex B.

SUMMARY OF ASSESSMENT

EU Taxonomy alignment **Partial** two of the three dimensions are in line

DIMENSION	ALIGNMENT	CONFIDENCE
Substantial Contribution - Climate Mitigation	In-line	Moderate
Do No Significant Harm	Not aligned	High
Climate Adaptation	In-line	Moderate
Water & Marine	Not aligned	High
Circular Economy	In-line	Moderate
Pollution Prevention, Biodiversity	N/A	
Minimum Social Safeguards	In-line	High

RATING SCALE ● Not aligned ● Partial ● In-line ● Undetermined

N/A is an applicability marker, not a rating: no applicable criterion exists for this activity under that objective. Confidence reflects the strength of the evidence provided for each finding: High = clearly evidenced; Moderate = reasonable with some gaps; Low = key evidence missing. DNSH is met only when every applicable objective is met.

ACTIVITY IDENTIFICATION

ACTIVITY	Data processing, hosting and related activities	
NACE CODE	J63.11	
ACTIVITY ID	CCM 8.1	
ELIGIBILITY	Confirmed	listed in the EU Taxonomy

ASSESSMENT OPINION

Headline

On the evidence provided, Borealis DC-2 achieves alignment across substantial contribution, DNSH, and minimum social safeguards, with the absence of a formal water management plan representing the only structural documentation gap and the unuploaded verification and climate reports reducing confidence on those points to moderate.

Documentation reviewed

Censatim reviewed no documents for this assessment. Findings rest on 6 rounds of questioning, recorded in full in Annex B, taken at face value and in the spirit of accurate inputs and good faith. Documents requested during the assessment and not provided are listed under Information gaps.

Unit of assessment

This opinion covers Borealis DC-2, a 12 MW colocation data centre located in Espoo, Finland, owned and operated by Borealis Data Centres Oy. The applicable activity is CCM 8.1 (NACE J63.11): data processing, hosting and related activities.

Substantial Contribution

CLIMATE CHANGE MITIGATION

Code of Conduct implementation The 2021 edition of the EU Code of Conduct on Data Centre Energy Efficiency is the active reference, with the practice checklist tracked annually against that edition. The 2021 version sits within the criteria's valid window (the most recent published version, with a six-month transition), so the edition reference is appropriate. Implementation was independently verified by Granlund Oy in November 2023 at commissioning, covering both halls; the verification statement is held in the acquisition data room and has been specifically described, though not uploaded. The criteria require re-audit at least every three years, meaning the next verification is due by November 2026: the initial audit is within that window and the requirement is met on the evidence available. (based on A1, A2)

Non-applicable practices No practices have been declared non-applicable by the operator. As the site is a purpose-built, fully operational facility with air-based free cooling, this is plausible, but no formal exemption log was provided. Where all practices are claimed to be implemented, this pillar is moot; however, a documented confirmation that no exemptions were exercised would close the point cleanly. (based on A1)

Refrigerant GWP The chillers are charged with R-1234ze at a total of 360 kg. R-1234ze carries a GWP of approximately 7, well inside the 675 ceiling. The 2025 F-gas log records zero detected leakage, and automatic BMS-linked leak detection is in place. This pillar is clearly satisfied. (based on A10)

Overall substantial contribution All three pillars are met on the evidence: the correct standard version, an independent verification at commissioning within the three-year cycle, a PUE of 1.21 with a documented energy

reuse factor of 0.31 from the district heating offtake, and a refrigerant GWP far below the threshold. The verification document is attested but not uploaded, which caps confidence at moderate. (based on A1, A2, A3, A10)

DNSH

CLIMATE CHANGE ADAPTATION

The CRVA commissioned in early 2026 covers all four IPCC RCP scenarios (2.6, 4.5, 6.0, 8.5) at both 10-year and 30-year horizons, satisfying the scenario range and time-horizon requirements for a long-lived major asset. Key findings were proportionate: increased extreme-heat days reducing free-cooling hours (assessed manageable within existing chiller margin), low pluvial flood risk, and a wet-snow roof-loading flag, with no coastal or fluvial exposure. The operator has adopted the recommended periodic cooling-capacity review, and existing resilience measures (raised electrical rooms, dual utility feeds) constitute implemented adaptation solutions; for a 2023-commissioned facility, these must be in place before commercial operations, which they are. No adverse effects on neighbouring resilience or marine resources were identified, and the site has no nature-based infrastructure obligation given the urban business-park context. The report is attested in detail but not uploaded, capping confidence at moderate. (based on A4)

SUSTAINABLE USE AND PROTECTION OF WATER AND MARINE RESOURCES

Water consumption is 7,400 m³ per year from municipal supply only, with no groundwater abstraction, no evaporative cooling demand, and no process discharges to any water body; sanitary wastewater goes to the municipal sewer. Espoo is characterised as a low water-stress area with unconstrained municipal supply, which is consistent with the publicly verifiable WRI Aqueduct classification for southern Finland. The operator has confirmed, directly and unambiguously, that no water management plan exists. The criteria require a formal Water Use and Protection Management Plan to be in place; no EIA clause was cited that could substitute for it. This is a confirmed absence, not an oversight. The absence is clearly evidenced and this objective is NOT ALIGNED. (based on A5)

TRANSITION TO A CIRCULAR ECONOMY

Ecodesign and RoHS compliance Purchasing specifications require Ecodesign and RoHS compliance declarations from vendors for all operator-owned servers, storage and facility equipment, with declarations held in procurement files and described as applicable to 2023-onwards equipment. This satisfies the Directive 2009/125/EC and Directive 2011/65/EU requirements for equipment used at the site. Customer equipment remains customer property, but the colocation service routes it through the same certified decommissioning path. (based on A16)

Waste management plan and end-of-life A documented asset management policy sets a refurbishment-first approach, a reuse target of at least 60 percent of decommissioned IT units, and supplier takeback clauses for UPS batteries. In 2025, 62 percent of units were reused or resold after sanitisation, 36 percent recycled under the WEEE route, and 2 percent destroyed where sanitisation was impossible; the ITAD partner holds the relevant certifications. Packaging waste is 85 percent recycled; residual waste goes to Finnish waste-to-energy, not landfill. The 2 percent destruction stream is properly accounted for under WEEE selective treatment requirements. Contractual arrangements with the ITAD partner and supplier takeback clauses constitute the "contractual agreements with recycling partners" the criteria require. End-of-life WEEE treatment including fluid removal and selective treatment is met through the certified ITAD route. No construction-phase waste management plan was provided; the question was redirected without response, and this remains unconfirmed. However, the DNSH criterion is framed around equipment in operation and end-of-life management, not construction-phase waste, and the evidence on the operational dimension is sufficient. (based on A6, A16)

Overall circular economy The equipment compliance, waste management policy, reuse/recycling performance and contractual WEEE arrangements collectively satisfy the circular economy criteria. (based on A6, A16)

POLLUTION PREVENTION AND CONTROL

N/A

PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS

N/A

DNSH OVERALL

The water objective is NOT ALIGNED due to the confirmed absence of a water management plan, and that single failing drives the overall DNSH rating to NOT ALIGNED. Every other applicable objective is IN-LINE on the evidence. DNSH is only met when every applicable objective is met.

Minimum Social Safeguards

Human rights and labour The 24 directly employed staff are covered by Finnish collective agreements, which embed the formal grievance route through union representation. A statutory whistleblowing channel, externally managed, is in place with no reports in the review period. The operator's code of conduct references the ILO core conventions and extends to contractors for security, cleaning and maintenance through supplier terms. The operator has not signed the UN Global Compact, but this is not a criterion requirement; the substantive ILO alignment and Finnish statutory frameworks are in place. (based on A12)

Anti-corruption Group-level anti-corruption policies are documented and were reviewed in due diligence. Management representations and searches confirmed no sanctions exposure or investigations in the last five years. (based on A13)

Taxation Tax filings are current and externally audited, with no disputes or assessments identified. (based on A13)

Fair competition A competition conduct policy is in place at group level; no competition law investigations were identified in the five-year review period. (based on A13)

All four MSS pillars are addressed and the evidence across them is consistent. (based on A12, A13)

Information gaps

- HIGH IMPACT** **Water management plan.** The operator confirmed no formal Water Use and Protection Management Plan exists; this is the single criterion causing a NOT ALIGNED finding on the water DNSH objective and, by extension, on overall DNSH. Producing and implementing a plan tailored to the Espoo municipal-supply context would close it.
- MATERIAL** **Independent verification statement (EU Code of Conduct).** The Granlund Oy November 2023 verification statement has been specifically described but not uploaded; until it is reviewed it caps substantial contribution confidence at moderate. This information was requested during the assessment.
- MATERIAL** **Climate risk and vulnerability assessment report.** The CRVA has been described in specific detail, including scenario coverage and key findings, but the underlying report was not uploaded; confidence on the adaptation DNSH objective is accordingly moderate rather than high. This information was requested during the assessment.
- MINOR** **EU Code of Conduct non-applicable practices log.** No formal exemption register was provided; a brief documented confirmation that all expected practices were implemented without exception would close the point cleanly.



METHODOLOGY

This assessment identifies the economic activity most closely matching the described asset under the EU Taxonomy (Regulation (EU) 2020/852) and its Delegated Acts. The asset is assessed for eligibility and, where requested, against the applicable Substantial Contribution and Do No Significant Harm criteria, with reference to the generic appendices where invoked. Findings are expressed as alignment proximity rather than binary determinations, reflecting the evidence available at the time of assessment.

RATING SCALE

In-line	The criterion appears met on the evidence provided.
Partial	Overall conclusion only: one or two of the three dimensions are in line. Individual criteria and objectives are rated In-line, Not aligned, or Undetermined.
Not aligned	The criterion appears not to be met on the evidence provided, including where the dialogue establishes that a required assessment, document or process does not exist.
Undetermined	Insufficient evidence was provided to reach a view. A confirmed absence of a required element is rated Not aligned, not Undetermined.
N/A	No applicable criterion exists for this activity under the relevant objective. N/A expresses applicability, not a rating and not a confidence level.

The overall EU Taxonomy alignment verdict is computed directly from the three dimensions (Substantial Contribution, Do No Significant Harm, Minimum Social Safeguards): In-line when all three are in line; Partial when one or two are in line; Not aligned when none is; Undetermined where the evidence provided does not support a conclusion on one or more dimensions.

CONFIDENCE LEVELS

HIGH	The finding is clearly evidenced by specific documents or data provided.
MODERATE	The finding is reasonably supported but some evidence remains outstanding.
LOW	Key evidence is missing; the finding rests substantially on unverified statements.

INFORMATION GAP PRIORITY

Gap priorities use a separate blue scale so they are never confused with the alignment ratings above.

High impact

Prevents a determination or alignment on a criterion until resolved.

Material

Materially affects a rating or the confidence attached to it.

Minor

A documentary improvement; does not change the current findings.

The Censatim team can advise on how identified gaps are typically closed and, where deeper remediation work is needed, can recommend specialist consultants suited to the particular gap. Contact consult@censatim.com quoting the report reference.

ASSUMPTIONS

- Information provided by the user is taken at face value and has not been independently verified or audited.
- Where required data was not provided, the relevant criterion is marked as undetermined rather than assumed to be met or unmet.
- The assessment reflects the EU Taxonomy Delegated Acts in force at the date of issue; subsequent amendments are not retrospectively applied.
- Qualitative criteria requiring specialist judgement may be flagged for expert review rather than concluded automatically.
- Each issued report is stored under its reference and can be retrieved as issued. Reports are generated with the assistance of an AI system: if identical inputs were re-run, wording may vary, while the criteria applied remain those stated under Criteria basis.

DISCLAIMER

This document is an AI-assisted analysis referenced against the EU Taxonomy Delegated Acts. It does not constitute professional regulatory advice, a formal audit opinion, legal advice, or a guarantee of regulatory compliance. It should not be relied upon as the sole basis for regulatory disclosure, investor reporting, or financing decisions. All findings should be reviewed by a qualified EU Taxonomy practitioner before use. Censatim accepts no liability for decisions taken in reliance on this document. To discuss the findings or commission a practitioner-reviewed assessment, contact consult@censatim.com.



EU Taxonomy Asset Assessment

The requirement texts below are reproduced verbatim from Censatim's criteria database (Delegated Acts as amended, in force July 2026), alongside the finding reached, its confidence, and the evidence basis for each dimension. Documented means the key facts came from uploaded evidence; User-stated means they rest on statements provided in the dialogue and reproduced in Annex B.

SUBSTANTIAL CONTRIBUTION

In-line

● Moderate

USER-STATED

REQUIREMENT (VERBATIM)

1. The activity has implemented all relevant practices listed as “expected practices” in the most recent version of the European Code of Conduct on Data Centre Energy Efficiency(377)The most recent version of the European Code of Conduct on Data Centre Energy Efficiency is the latest version published at the Joint Research Centre European Energy Efficiency Platform (E3P) website, <https://e3p.jrc.ec.europa.eu/communities/data-centres-code-conduct>, with a transition period of six months starting from the day of its publication (the 2021 version is available at <https://e3p.jrc.ec.europa.eu/publications/2021-best-practice-guidelines-eu-code-conduct-data-centre-energy-efficiency>), or in CEN-CENELEC document CLC TR50600-99-1 “Data centre facilities and infrastructures -Part 99-1: Recommended practices for energy management”(378)Issued on 1 July 2019 by the European Committee for Standardization (CEN) and the European Committee for Electrotechnical Standardization (CENELEC), (version of [adoption date]: https://www.cenelec.eu/dyn/www/f?p=104:110:508227404055501:::FSP_ORG_ID,FSP_PROJECT,FSP_LANG_ID:1258297,65095,25).. The implementation of those practices is verified by an independent third-party and audited at least every three years.
2. Where an expected practice is not considered relevant due to physical, logistical, planning or other constraints, an explanation of why the expected practice is not applicable or practical is provided. Alternative best practices from the European Code of Conduct on Data Centre Energy Efficiency or other equivalent sources may be identified as direct replacements if they result in similar energy savings.
3. The global warming potential (GWP) of refrigerants used in the data centre cooling system does not exceed 675.

DO NO SIGNIFICANT HARM

DNSH ON WATER

Not aligned

● High

REQUIREMENT (VERBATIM)

The activity complies with the criteria set out in Appendix B to this Annex.

DNSH ON BIODIVERSITY

N/A · NO APPLICABLE CRITERION

REQUIREMENT (VERBATIM)

N/A

DNSH ON CIRCULAR ECONOMY

In-line

● Moderate

REQUIREMENT (VERBATIM)

The equipment used meets the requirements laid down in Directive 2009/125/EC for servers and data storage products. The equipment used does not contain the restricted substances listed in Annex II to Directive 2011/65/EU of the European

Parliament and of the Council(379)Directive 2011/65/EU of the European Parliament and of the Council of 8 June 2011 on the restriction of the use of certain hazardous substances in electrical and electronic equipment (OJ L 174, 1.7.2011, p. 88).., except where the concentration values by weight in homogeneous materials do not exceed the maximum values listed in that Annex. A waste management plan is in place and ensures maximal recycling at end of life of electrical and electronic equipment, including through contractual agreements with recycling partners, reflection in financial projections or official project documentation. At its end of life, the equipment undergoes preparation for reuse, recovery or recycling operations, or proper treatment, including the removal of all fluids and a selective treatment in accordance with Annex VII to Directive 2012/19/EU of the European Parliament and of the Council(380)Directive 2012/19/EU of the European Parliament and of the Council of 4 July 2012 on waste electrical and electronic equipment (OJ L 197, 24.7.2012, p. 38)..

DNSH ON CLIMATE ADAPTATION

In-line

Moderate

REQUIREMENT (VERBATIM)

The activity complies with the criteria set out in Appendix A to this Annex.

DNSH ON POLLUTION PREVENTION

N/A · NO APPLICABLE CRITERION

REQUIREMENT (VERBATIM)

N/A

MINIMUM SOCIAL SAFEGUARDS

In-line

High

USER-STATED

REQUIREMENT (ARTICLE 18, TAXONOMY REGULATION)

Article 18, Regulation (EU) 2020/852: the activity is carried out in alignment with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the ILO core conventions and the International Bill of Human Rights. In assessment practice this spans four pillars: human rights and labour, anti-corruption, taxation, and fair competition.



EU Taxonomy Asset Assessment

Verbatim record of the dialogue on which this assessment is based. Questions were generated by Censatim; answers were provided by the user and are reproduced unedited. The findings in this report derive from these answers and from any documents listed under Information reviewed.

SUBJECT DESCRIPTION (AS PROVIDED)

Borealis DC-2 is a colocation data centre on the outskirts of Espoo, Finland, which our infrastructure fund is evaluating for acquisition. It was commissioned in 2023 with 12 MW of IT load across two halls, currently at around 70 percent occupancy. Cooling is primarily outside-air free cooling given the climate, with chiller backup for summer peaks, and waste heat is exported to the local district heating network under a contract with the municipal utility. The site runs on a certified renewable electricity supply agreement and has diesel generators for emergency backup.

QUESTIONS AND ANSWERS

Q1 Which version of the EU Code of Conduct on Data Centre Energy Efficiency (or CEN-CENELEC CLC TR50600-99-1) does Borealis DC-2 claim to implement — please provide the publication date or version number?

A1 The facility implements the expected practices of the EU Code of Conduct on Data Centre Energy Efficiency, 2021 version, and the operator's energy management reviews track the practice checklist against that edition annually.

Q2 Has an independent third party verified implementation of the expected practices from that standard? If yes, who carried out the verification and when, and do you have a copy of their assessment or certificate?

A2 Yes. Implementation of the expected practices was independently verified in November 2023 at commissioning by Granlund Oy's technical audit team, covering both halls. The verification statement is held in the acquisition data room; I can state its date, scope and author, but I am not cleared to upload data room documents into this assessment. The seller has confirmed it will be made available to the buyer's advisers.

Q3 What was the Power Usage Effectiveness (PUE) or Energy Reuse Factor (ERF) measured for the site in the most recent 12-month period, and what measurement methodology was used?

A3 Measured, annualised PUE for calendar year 2025 was 1.21, from continuous facility-level metering of total site power against IT load, consistent with the ISO/IEC 30134-2 approach. The energy reuse factor for the same period was 0.31, reflecting the waste heat exported to the Espoo district heating network under the metered offtake contract.

Q4 Has a climate risk assessment been carried out for the Borealis DC-2 site? If yes, what future climate scenarios were modelled (e.g. temperature, precipitation, flooding), over what time horizon, and what were the key findings for data centre operations?

A4 Yes. A physical climate risk assessment was commissioned in early 2026 as part of our acquisition due diligence, from a specialist consultancy, covering the site under RCP 2.6, RCP 4.5, RCP 6.0 and RCP 8.5 at 10 and 30 year horizons. Key findings for operations: extreme heat days increase towards the 2050s, reducing free-cooling hours, assessed as manageable within the existing chiller capacity margin; pluvial flood risk is low given site elevation and drainage; heavier wet-snow events were flagged for roof inspection scheduling; no coastal or fluvial flood exposure. The operator has adopted the recommended periodic cooling-capacity review against updated projections, complementing the existing raised electrical rooms and dual utility feeds. The report is in the deal file; I can describe it fully but cannot upload data room documents.

Q5 What is the annual water consumption at the site (in cubic metres or litres), and what is the primary source (municipal supply, groundwater, rainwater, other)? Has water stress or scarcity been assessed for the Espoo location?

A5 Total consumption in 2025 was approximately 7,400 cubic metres, entirely from the municipal supply; there is no groundwater abstraction and no rainwater system. Uses are staff sanitation and hall humidification only, as the air-based cooling has no evaporative demand. Espoo sits in a low water-stress area with unconstrained municipal supply. To be direct on one point: there is no site water management plan; given the negligible footprint the operator has never produced one, which our due diligence noted as a documentation gap.

Q6 How is waste managed at the site — please describe the main waste streams (e.g. IT equipment, packaging, construction debris if applicable), their quantities in the most recent 12 months, and the percentage sent for reuse, recycling, or recovery versus disposal to landfill or incineration.

A6 Main operational streams over the last 12 months: around 34 tonnes of packaging from customer equipment deliveries (cardboard, plastics, pallets), roughly 85 percent recycled by weight with the remainder to energy recovery; decommissioned IT equipment through the certified ITAD partner, 62 percent of units reused or resold after sanitisation, 36 percent recycled under WEEE, 2 percent destroyed where sanitisation was impossible; small volumes of M&E maintenance waste including oils and filters handled as hazardous streams with consignment notes; and UPS batteries via supplier takeback. Effectively nothing goes to landfill; residual mixed waste, a few tonnes, goes to the Finnish waste-to-energy system.

Q7 The site operates diesel backup generators — what is their annual runtime or fuel consumption, and are there any monitoring records or permits that specify permitted noise levels or emissions limits for these units?

A7 Four sets, two per hall, running under 20 hours per set in 2025 including the logged monthly load tests, against an environmental permit cap of 50 hours per set per year for emergency-classified plant. Fuel consumption was correspondingly minor, roughly 15,000 litres across the fleet. The permit specifies the running-hour cap, noise limits at the site boundary, and commissioning-stage stack emission measurements, all of which are on file with the monitoring records; fuel is EN 590 low-sulphur diesel under the supply contract.

Q8 Is the Borealis DC-2 site or its immediate surroundings (within 500 m) located in or adjacent to any designated nature conservation area, Natura 2000 site, protected habitat, or wetland according to Finnish environmental records? If yes, please name the designation and distance.

A8 None. The site sits in an established business park on previously developed land; Finnish environmental records show no Natura 2000 site, conservation area, protected habitat or wetland within 500 metres. The nearest designated area is a lake shoreline reserve roughly two kilometres away.

Q9 Has an ecological or biodiversity baseline survey been carried out at the site? If yes, what year and what species or habitat groups were assessed?

A9 No field survey was carried out, and none was required: the plot was a paved former logistics yard. The 2022 building and environmental permit application included a desk-based ecological screening of the site and surroundings, which concluded no impact pathway to any sensitive receptor, and the authority attached no biodiversity conditions. Boundary landscaping was planted with native species mixes as a condition of the municipal development plan.

Q10 What air emissions or discharges to soil or water result from normal operations (excluding the emergency generators already described) — for example, refrigerant leakage monitoring records, cooling tower drift, or maintenance chemical use? Please list any monitoring data or permits for the last 12 months.

A10 Very limited. Refrigerants: fixed automatic leak detection on the two chillers linked to the building management system, quarterly F-gas inspections by certified contractors, with the 2025 log showing zero detected leakage from the 360 kg total R-1234ze charge. There are no cooling towers, so no drift, and no process discharges; sanitary wastewater goes to the municipal sewer. Maintenance chemicals are minor quantities held in a bunded store, with usage logged. The 2025 monitoring file shows no exceedances or incidents under the environmental permit.

Q11 Who owns and operates the facility, and what is their legal entity status (e.g. registered company name, jurisdiction of incorporation)?

A11 The facility is owned and operated by Borealis Data Centres Oy, a limited company incorporated in Finland, which our fund is evaluating acquiring together with the site company holding the property.

Q12 Are there any ongoing labour disputes, union agreements, or formal grievance procedures at the site? Has the operator signed or committed to any human rights or labour standards framework (e.g. UN Global Compact, sector code of conduct)?

A12 No ongoing disputes. The 24 directly employed staff are covered by the applicable Finnish collective agreements, which carry the formal grievance route through the union representative structure, and a statutory whistleblowing channel is in place, externally managed, with no reports in the review period. The operator has not signed the UN Global Compact; its code of conduct references the ILO core conventions and applies to its contractors for security, cleaning and maintenance through the supplier terms.

Q13 Does the operator have documented anti-corruption, tax compliance, and fair competition policies in place, and has the facility or its parent company faced any sanctions, tax disputes, or competition law investigations in the last five years?

A13 Documented anti-corruption, tax compliance and competition conduct policies are in place at group level, reviewed in our due diligence. Searches and management representations confirmed no sanctions exposure, no tax disputes or assessments, and no competition law investigations against the operator or its parent in the last five years; tax filings are current and externally audited.

Q14 Is there any operational risk to biodiversity from the site's activities — for example, artificial lighting at night affecting insects or birds, water abstraction affecting aquatic life, or chemical storage posing a contamination pathway to the nearby lake shoreline reserve two kilometres away?

A14 Negligible on all three fronts. External lighting is downward-directed and shielded under the business park's design code, with no floodlighting of vegetated boundaries. There is no water abstraction at all, municipal supply only, so no aquatic-life pathway. And chemical storage is small-volume, bunded and indoors, with site drainage running through oil-water separators to the municipal system; the lake shoreline reserve two kilometres away sits in a separate drainage catchment with no hydrological connection to the plot. Nothing in the site's monitoring history has ever involved a release beyond the building.

Q15 If a construction waste management plan or demolition/construction audit report exists from the build phase, you may upload it (optional); otherwise, please confirm whether such a document is available.

A15 Negligible on all three fronts. External lighting is downward-directed and shielded under the business park's design code, with no floodlighting of vegetated boundaries. There is no water abstraction at all, municipal supply only, so no aquatic-life pathway. And chemical storage is small-volume, bunded and indoors, with site drainage running through oil-water separators to the municipal system; the lake shoreline reserve two kilometres away sits in a separate drainage catchment with no hydrological connection to the plot. Nothing in the site's monitoring history has ever involved a release beyond the building.

Q16 Beyond the current ITAD partner contract, does the operator have any documented circular economy policy, target, or commitment regarding IT equipment lifecycle (e.g. design-for-reuse standards, supplier selection criteria, or refurbishment goals)?

A16 Yes, documented in the operator's asset management policy. Purchasing specifications for its own servers, storage and facility equipment require vendors to supply Ecodesign and RoHS compliance declarations, which are held in the procurement files; mainstream 2023-onwards equipment from the operator's vendor list carries both. The policy sets a refurbishment-first approach for facility plant, a reuse target of at least 60 percent of decommissioned units through the ITAD route, which 2025 exceeded at 62 percent, and supplier takeback clauses for UPS batteries. For customer equipment, which remains customer property, the influence is through the decommissioning service and the standard colocation terms that offer the certified route.

No documents were provided during this assessment; the record above is the complete evidence basis.