



# YONDR GREEN FINANCE FRAMEWORK

January 2026



# Contents

<b>01</b>	<b>Introduction</b>	<b>3</b>
<b>02</b>	<b>Yondr's sustainability strategy</b>	<b>4</b>
<b>03</b>	<b>Use of proceeds</b>	<b>5</b>
<b>04</b>	<b>Project evaluation and selection</b>	<b>6</b>
<b>05</b>	<b>Management of proceeds</b>	<b>7</b>
<b>06</b>	<b>Reporting</b>	<b>7</b>
<b>07</b>	<b>External review</b>	<b>8</b>



## 01 Introduction

This document sets out the Green Finance Framework of Yondr Group.

The scope of this Framework covers debt instruments and financing products issued by Yondr Group and its subsidiaries in the capital markets, including but not limited to bond and loan instruments utilised by Yondr Group, namely securitisation debt (asset backed securities), term loans and revolving credit.

The content of this document is aligned to the following principles as defined by the International Capital Market Association (ICMA):

- / The Green Bond Principles 2025
- / [Green Loan Principles](#)

## 02 Yondr's sustainability strategy

Yondr's sustainability strategy is built on four foundations: compliance, carbon, clients, and communities, which guide the responsible development and operation of hyperscale data centers.

Yondr informs its reporting practices through leading international standards, including, including the European Sustainability Reporting Standards (ESRS), Global Reporting Initiative (GRI), and International Sustainability Standards Board (ISSB).

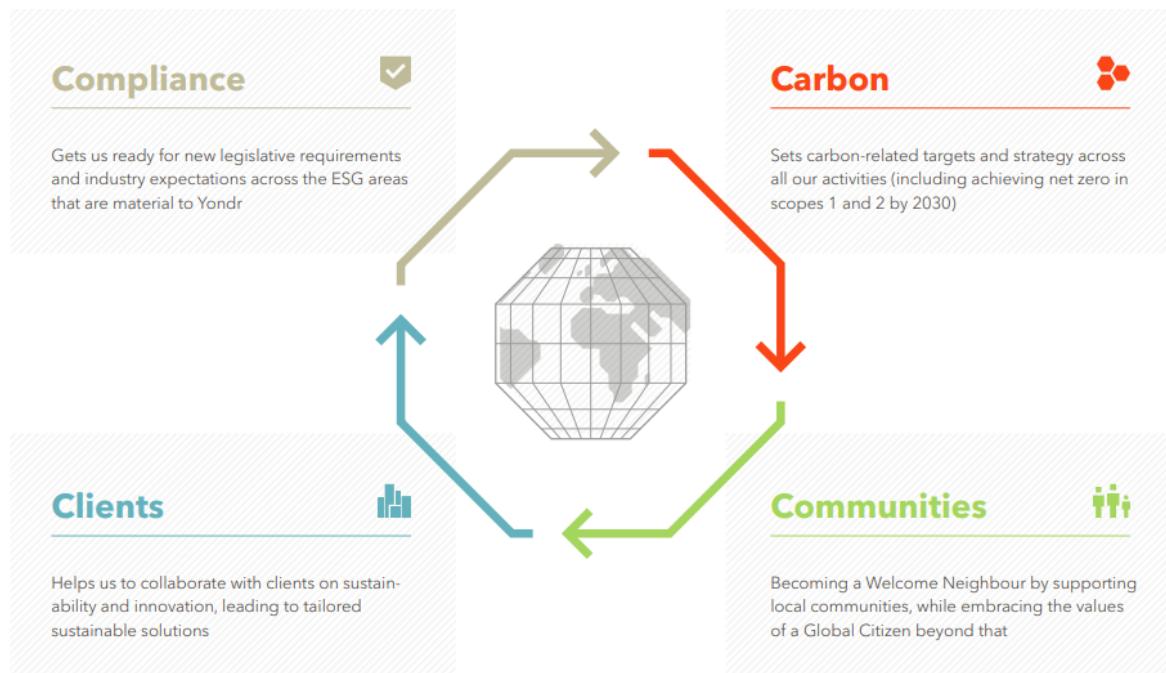
Furthermore, Yondr has set a target to achieve net zero market-based scope 1 and 2 greenhouse gas ("GHG") emissions by 2030. The company measures and externally assures its carbon footprint, and focuses on increasing renewable electricity procurement, implementing energy efficiency measures (such as ISO 50001 certification), and adopting innovative cooling technologies. Moreover, Yondr also collaborates with clients and suppliers to reduce scope 3 emissions across the value chain.

The company works closely with clients to help them achieve their own sustainability goals, delivering data centers designed for high energy efficiency and low carbon intensity, and sharing operational data to support client reporting and performance improvement. In line with this, Yondr aims to obtain TRUE Zero Waste Certification in operations for certain projects at the client's request.

At the same time, Yondr seeks to generate positive social impact through its "Welcome Neighbour, Global Citizen" initiative, which encompasses community needs assessments, educational partnerships and local talent development into site design.

Yondr's sustainability strategy is overseen by a Sustainability Steering Committee and supported by regular stakeholder engagement, including clients, suppliers, investors, and local communities. The company's approach is collaborative, focusing on partnerships to drive innovation and best practice across the sector.





### 03 Use of proceeds

The specific allocation of proceeds will be detailed in the relevant supporting legal documentation for each transaction. However, the following categories represent the general areas eligible for financing under the Green Bond (2025) and Green Loan (2025) Principles:

- / Green Buildings
- / Energy Efficiency
- / Climate Change adaptation
- / Renewable energy
- / Pollution Prevention and Control
- / Sustainable water and wastewater management
- / Research and Development]

Other uses of the funds must meet the Green Bonds (2025) or Green Loans (2025) principles, as relevant, and be in line with Table 1 (below).

**Table 1**

Green Category	Eligibility Criteria
<b>Energy Efficiency</b>	<p>Data Center investments that aim for the following annualised power usage effectiveness (PUE) requirements:</p> <p>Data centers with design Power Usage Effectiveness ("PUE") of 1.5* or below for existing, retrofitted, and newly built data center infrastructure.</p> <p><small>*PUE based on tenant utilisation greater than 50% of the available megawatt capacity of the data center]</small></p>

## 04 Project evaluation and selection

Yondr applies a disciplined and transparent approach to identifying green investment opportunities. All projects financed through green bonds, loans, or other sustainable instruments are subject to a structured evaluation process led by a cross-functional Green Financing Team. This team is formed on an ad hoc basis, drawing two specialists from key areas – ‘Corporate Finance & Capital Markets’ and ‘Energy and Sustainability’ - appointed by their respective leads to ensure relevant expertise is applied to each assessment.

Sustainability considerations are integrated into all projects through our standard project processes, from land selection through to design, construction and operations, as outlined in the Yondr Green Finance Framework. Yondr's Development Team oversees the selection of qualifying assets, ensuring they meet local regulatory requirements and align with Yondr's internal ESG risk management policies.

Oversight is provided by Sustainability Steering Committee, which ensures all financing decisions are consistent with the company's broader ESG strategy and long-term sustainability goals. Each financed project undergoes comprehensive environmental and social due diligence - conducted either internally or by accredited third parties - with mitigation measures and ongoing monitoring implemented where necessary.

This framework reflects Yondr's commitment to responsible investment, risk transparency, and long-term value creation for stakeholders.

## 05 Management of proceeds

Yondr is committed to ensuring that net proceeds from green bonds and loans are responsibly allocated to a portfolio of high-quality green investments. These projects are selected based on clearly defined eligibility criteria and undergo a rigorous evaluation process led by the Green Financing Team. Internal systems are in place to track and monitor the allocation of funds, ensuring transparency and accountability throughout the lifecycle of each investment.

Proceeds may also be used to refinance existing debt linked to eligible green assets, supporting Yondr's broader strategy of sustainable capital deployment.

To reinforce investor confidence, Yondr maintains a high level of transparency regarding the use of proceeds. This includes the potential engagement of independent third-party auditors to verify both the internal tracking mechanisms and the allocation of funds to eligible green projects.

## 06 Reporting

Yondr is committed to maintaining full transparency around the allocation and impact of its green financing activities. In line with industry best practices, the company will publish annual reports detailing the use of net proceeds from green bonds and loans, beginning within one year of each transaction's closing. Reporting will continue annually until all proceeds have been fully allocated to eligible green investments. Where public disclosure is not feasible, access will be provided to relevant stakeholders.

These allocation reports will include:

- / Breakdown of proceeds by green investment category
- / Proportion of funds used for new financing versus refinancing
- / A list of supported projects and their respective allocations

Yondr will adopt the Harmonised Framework for Impact Reporting to guide the preparation of these disclosures, ensuring consistency with global standards and comparability across the market.



## 07     External review

Yondr's Sustainable Finance Framework has undergone independent evaluation, resulting in a second-party opinion that will be publicly available on the company's website. Following full allocation of net proceeds, an external verifier will also confirm the accuracy of fund allocation and internal tracking, as outlined in the Management of Proceeds section.

In keeping with recognised best practices, all external assessments - including the second-party opinion and post-allocation verification - will be made accessible to investors and stakeholders via Yondr's website.

Additionally, the effectiveness and integrity of the green financing programme will be subject to annual review by Yondr's internal audit function, reinforcing strong governance and accountability.

