

Driven by social impact



Driven by social impact



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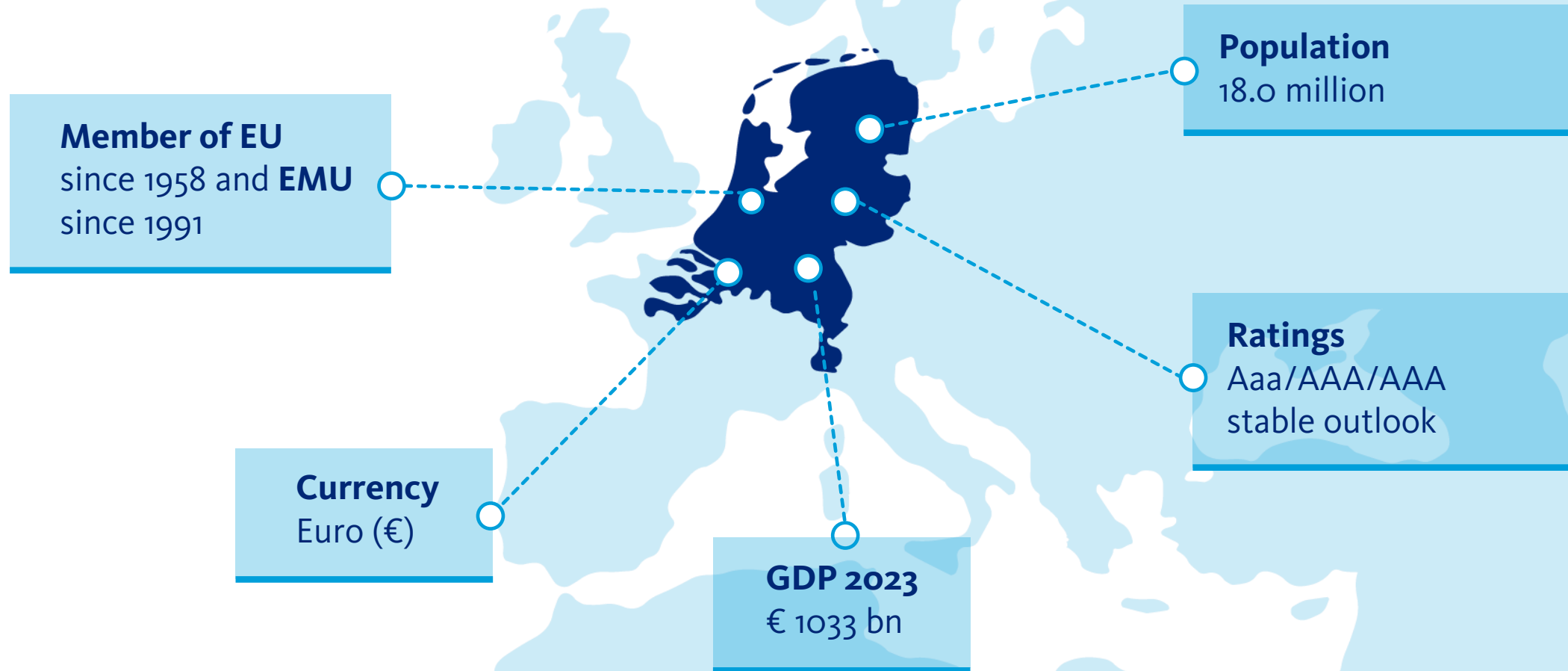


1.

The Netherlands



The Netherlands – key facts



The Netherlands – economic data

	2020	2021	2022	2023	2024*
GDP growth (%)	-3.9	6.2	4.3	0.1	1.1
Inflation (%)	1.0	2.7	10.0	3.8	2.9
Unemployment (%)	4.9	4.2	3.5	3.5	3.7
EMU debt year end (% GDP)	54.7	51.7	50.1	46.5	46.8
EMU Budget Balance (% GDP)	-3.7	-2.3	-0.1	-0.6	-2.1

Source: CPB, Central Economic Plan 2024 (February 2024)

* forecast

2.

BNG



About us

BNG is of and for the Dutch public domain. As an SSA issuer, we provide our clients the financial services to enable social impact. For this, we issue bonds on the capital markets.

EXTERNAL CREDIT RATINGS

Aaa/AAA/AAA

Highest ratings assigned by Moody's, S&P and Fitch with a Stable Outlook.

LONG-TERM LOAN PORTFOLIO

€89 bn

More than 90% of the loan portfolio is zero risk-weighted.

COMMON EQUITY TIER 1

43%

Well above minimum required capital ratio of 13.25% set by the ECB.

LEVERAGE RATIO

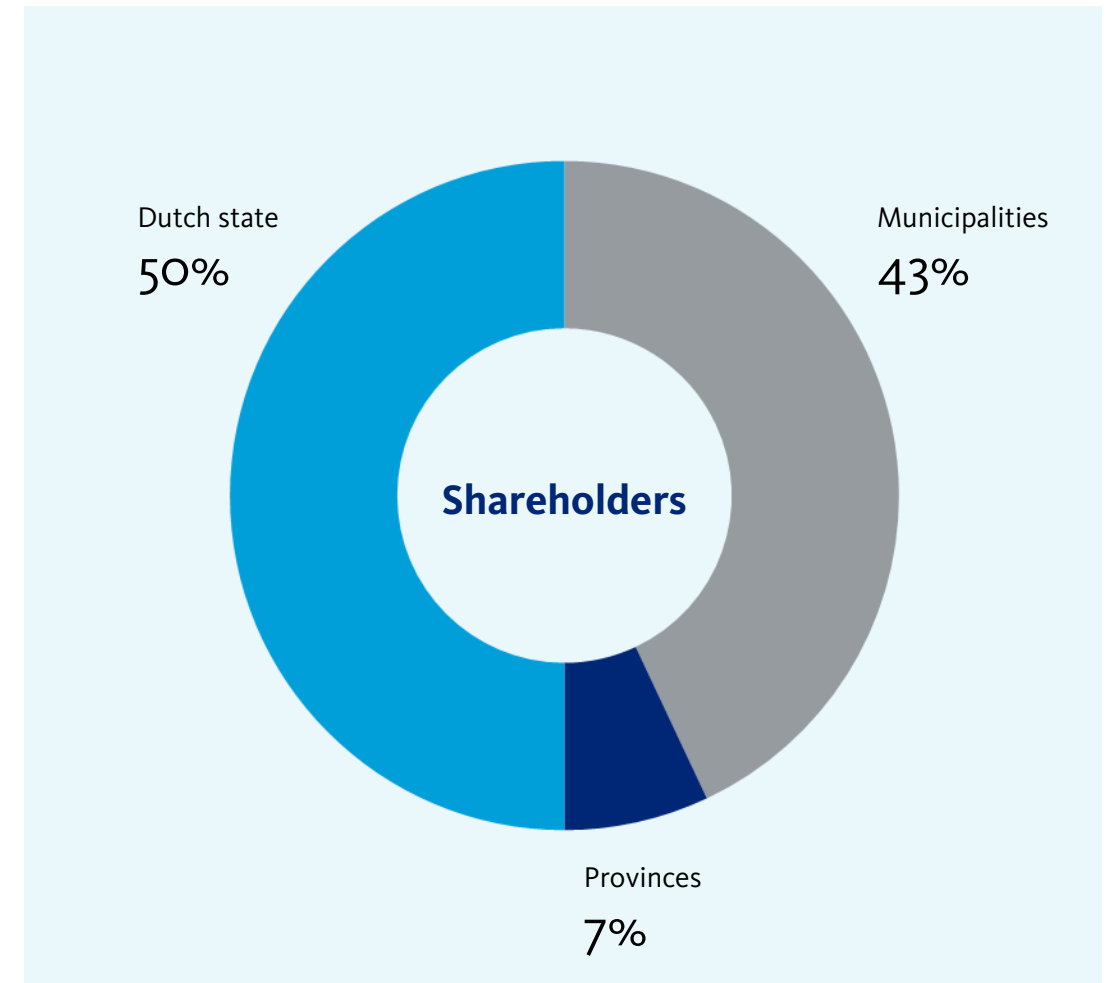
13%

Representing a strong financial position (minimum required: 3%)



BNG facts & figures

- Promotional lender, founded by (local) government in 1914.
- Ownership is restricted to Dutch public authorities, with registered shares only. Ownership is long-term and strategic.
- Lending restricted to local authorities and public sector institutions in the Netherlands and the E.U. (art. 2.3 Articles of Association).
- BNG Bonds are HQLA level 1 (under the EU Delegated Act 2014), and repo eligible with ECB, Fed NY, SNB, RBA, RBNZ.
- Dutch Central Bank has designated BNG as a bank of national systemic importance (2015).
- Largest SSA issuer in the Netherlands after the Dutch State.



Road to impact strategy

Everything we do revolves around making social impact. Instead of maximising profits, our priority is to maximise the social impact of our activities.



Maximising the social impact of our activities

BNG's purpose is 'Driven by social impact'. This purpose drives everything BNG does. Sustainability improvements and ESG transparency play an increasingly significant role in strategic client conversations.



Making measurable social impact

To actively enhance its social impact, BNG started measuring the impact of its clients in 2021. The bank used the UN Sustainable Development Goals (SDGs) as a point of reference, with a focus on five SDGs, which correspond closely to the activities that BNG finances.



Focus on 5 selected SDGs

SDG 3: Good health and well-being;
SDG 4: Quality education;
SDG 7: Affordable and clean energy;
SDG 11: Sustainable cities and communities;
SDG 13: Climate action.



Vision

We expect the next 10 years to be dominated by improvements to the sustainability of all aspects of our society. This is an important task for the public sector, particularly in relation to the energy transition and CO₂ reduction in conjunction with other themes aimed at making the Netherlands cleaner, greener and more future-proof. In the years ahead, society will expect the public sector to be at the forefront of efforts to make our country more sustainable.



Ambition

With our vision for the future and the expectations of our stakeholders in mind we have set our ambition, namely that we are the most important financier for the public domain to make the Netherlands more social and sustainable.

What's new at BNG

- Road to impact strategy: refined strategy 2024-2026 launched.
- Increase of Kangaroo issuance program to AUD 15 bn.
- Increase of DIP program to EUR 110 bn.
- Peter Nijsse joined the Executive Committee on the 1st of May 2024 as Chief Commercial Officer (CCO).
- CEO Gita Salden has left the BNG at the end of May 2024 and has joined the board of the Dutch Central Bank (DNB).
- Philippine Risch will become the new CEO and Chairman of the Executive Committee starting on the 1st of October 2024. Olivier Labe currently serves as acting CEO and CFO.



Our latest reports

All reports can be found on our website (www.bngbank.com):

- Annual report 2023
- Climate Plan – “Going Green” progress report 2023
- Greenhouse Gas Emissions of BNG Loan Portfolio (PCAF) reporting year 2023
- Performance Report Municipality Bonds, July 2024
- Performance Report Housing Bonds, July 2024
- Sustainable Finance Framework Version update July 2024 (originally 2021), alongside new SPO



3.

**Trusted
partner**



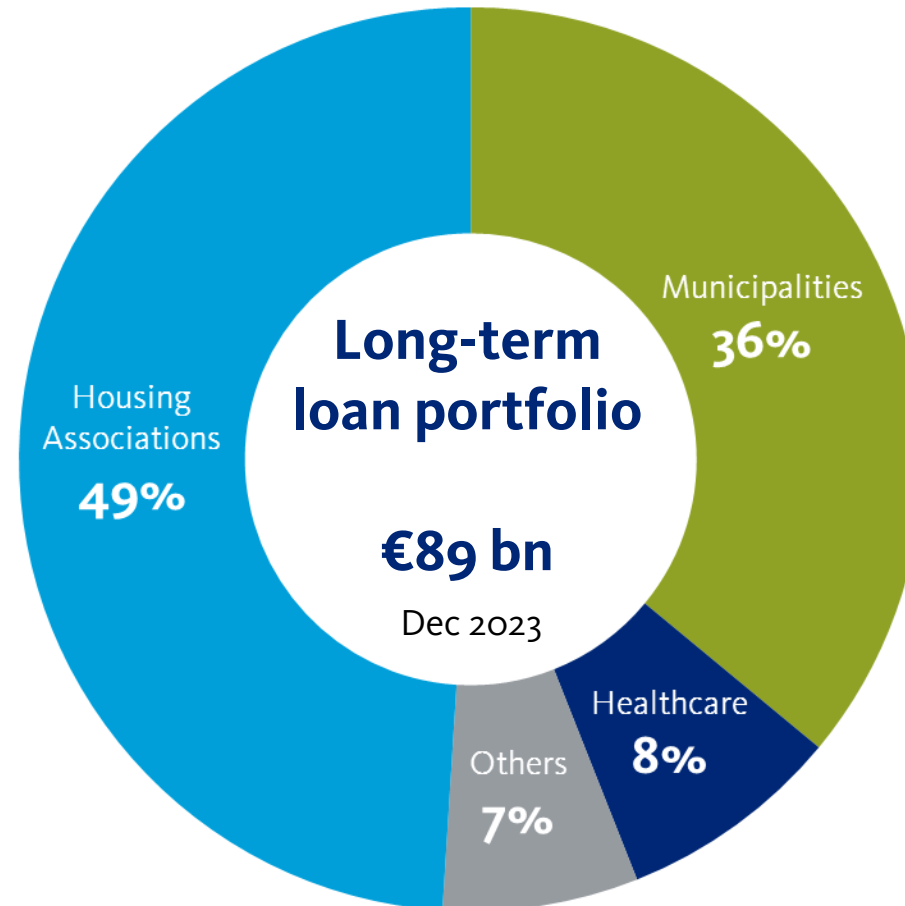
Dutch public sector

Housing Associations

- Social housing: subsidizing rent 'Housing Act 2015'
- Guarantee fund "WSW": Aaa/AAA
- Back stop by the Dutch State: *irrevocable/irreversible/ unlimited*
- 0% BIS risk-weighted by Dutch Central Bank

Others

- Education sector
Universities & colleges
- Public utilities, network companies, waste management
- Infrastructure and renewable energy projects



Municipalities

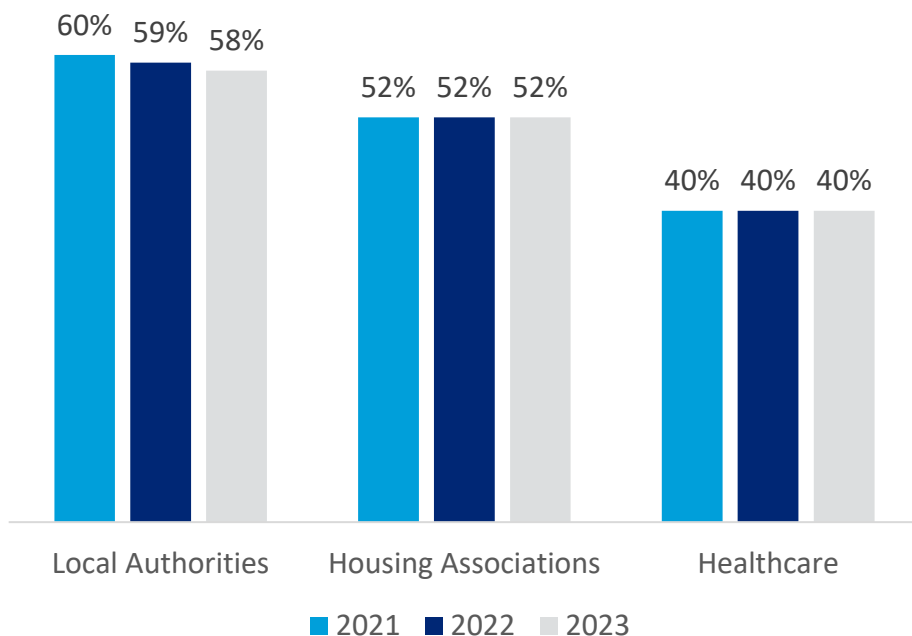
- Credit quality: similar to the State of the Netherlands
- Municipal Act / Financial Relationship Act
- 0% BIS risk-weighted by Dutch Central Bank

Healthcare

- Hospitals, elderly homes
- Guarantee fund "WFZ": AAA
- Back stop by the Dutch State: *irrevocable/irreversible/unlimited*
- 0% BIS risk-weighted by Dutch Central Bank

Market Share

BNG's Market share of total outstanding loans to Dutch public sector

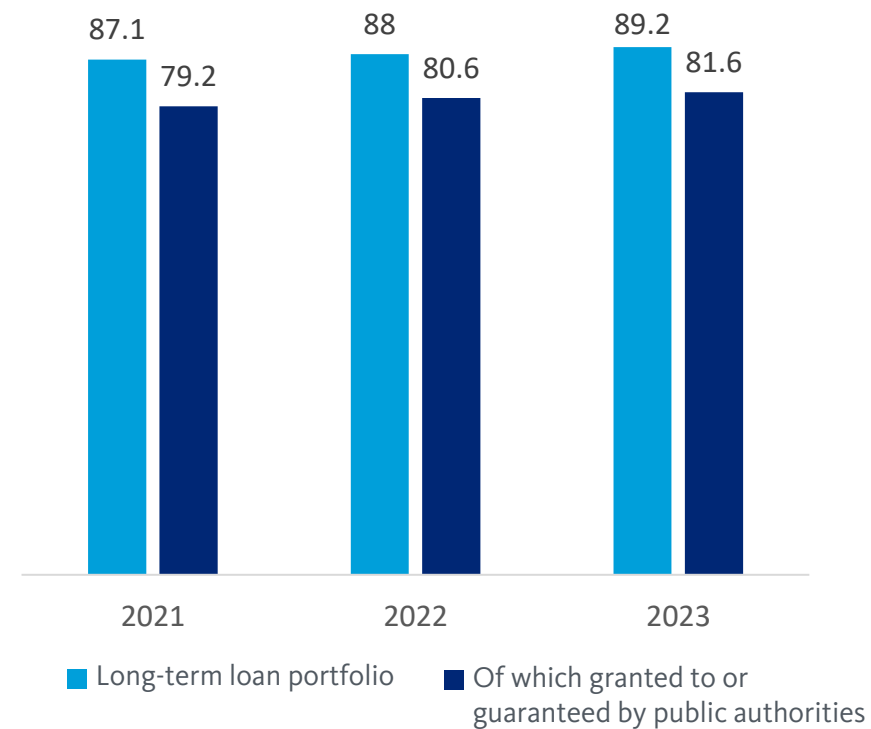


Credit volume (2023)



11.3 bn

Long-term loan portfolio (EUR bn)



4.

Stable and Safe



Financial data

Gita Salden,
CEO BNG:

"I am proud that, as in previous years, we were the biggest lender to the public sector. Our clients knew we could provide them with favourable financing on attractive terms. Even in times like these, we are there for our clients. That is what drives us."

	2020	2021	2022	2023
Total Assets (€ bn)	160.4	149.1	112.1	115.5
Loan portfolio (€ bn)	86.0	87.1	88.0	89.2
Leverage Ratio *	3.5%	10.6%	13.0%	13.0%
Common Equity Tier 1 Ratio	33.0%	32.0%	35.0%	43.0%
Profit before tax (€ mn)	332	350	407	346
Net Profit (€ mn)	221	236	300	254
Net Interest Margin	0.30%	0.27%	0.43%	0.49%
Cost to Income Ratio	19.4%	24.9%	22.4%	24.0%
Return on Equity	5.2%	5.4%	6.7%	5.6%
Dividend Payout Ratio	50.0%	60.0%	50.0%	50%

* Increase in 2021 caused by the exclusion of promotional loans under the new capital requirements.

Funding strategy



Long-term market funding requirement

- 2024: EUR 19 bn (f)



Public deals

- Regular presence in public markets
- AUD, CAD, CHF, GBP, NOK, and SEK



Strategic funding

- Maintenance of a benchmark yield curve in EUR and USD
- Regular issuance of liquid transactions (size >1bn)



Private placements

- MTN format and Loan format
- Plain vanilla



Sustainable Finance Framework

- Dutch Municipalities
- Dutch Social Housing Associations

Issuance programmes

	Short-term funding			Long-term funding			
Programme	Euro-Commercial Paper (STEP label)	US Commercial Paper program	Deposits	DIP	Kangaroo/Kauri	Uridashi & Samurai	NSV
Capacity	EUR 20 bn	USD 20 bn	N/A	EUR 110 bn (equivalent value)	AUD 15 bn	JPY 500 bn	EUR 10 bn
Additional information	Dealers: Barclays, Bank of America, Citigroup, ING, NatWest, Rabobank, UBS	Dealers: Barclays, Goldman Sachs, JP Morgan	Tenors from 1 day to 12 months. Contact directly via Money Markets department	See for dealers prospectus on www.bngbank.com	See for dealers prospectus on www.bngbank.com		
Rating	A-1+/P-1/F1+	A-1+/P-1	N/A	Aaa/AAA/AAA	Aaa/AAA/AAA	Aaa/AAA/AAA	Aaa/AAA/AAA
Currencies	All major currencies	USD	All major currencies	All major currencies	AUD/NZD	JPY	EUR

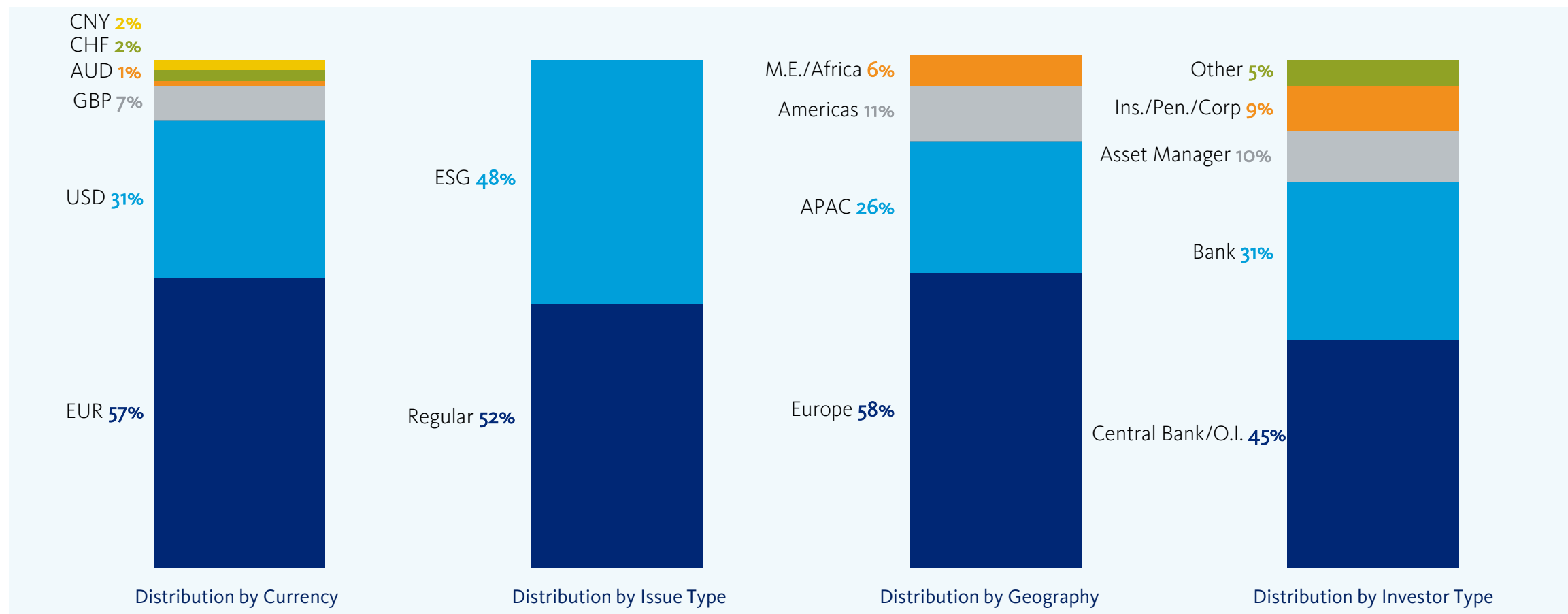
Long-term funding 2024 (as per 27 August, 2024)

€ 15.2 bn
Total Issuance

6
Currencies

6.4 years
Weighted Average Maturity

68
Transactions



5.

**Responsible
and
sustainable**



Sustainability

- The criteria for BNG's ESG Bonds are defined in BNG's Sustainable Finance Framework (version update July 2024, originally 2021) which follows the ICMA Principles (GBP/SBP/SBG) and consists of 2 Sub-Frameworks:
 1. The BNG Sustainability Framework for Dutch Municipalities
 2. The BNG Social Framework for Dutch Social Housing Associations
- Second party opinion (SPO) by ISS ESG (July 2024)
- The proceeds of BNG's sustainability and social bonds are earmarked and allocated to the loans provided to Dutch Municipalities and Dutch Social Housing Associations
- Annual impact reporting for the framework produced by PON Telos (knowledge center in the field of sustainability studies and official partner of Tilburg University)
- BNG's ESG Bonds are listed on the Luxembourg Green Exchange
- Since 2014, BNG has issued more than EUR 30 bn of ESG Bonds across various currencies
- Some of the ESG ratings that BNG has received are *C+ Prime* (ISS ESG), *9.2 Negligible Risk* (Sustainalytics), *AA* (MSCI) ESG ratings



Sustainable Finance Framework

Sub-Framework I: Loans to Dutch municipalities

- ✓ Published: April 2021
- ✓ The Framework for Dutch municipalities 2021 is based on the mapping to SDGs of municipal expenses, which are categorized using COFOG codes as developed by the OECD and published by the United Nations Statistical Division
- ✓ SPO provider: ISS-ESG

Sub-Framework II: Loans to Dutch social housing

- ✓ Published: November 2021
- ✓ The Framework for Dutch social housing associations 2021 is based on the mapping to SDGs of social housing loans that are guaranteed by the Dutch social housing guarantee fund (WSW). The projects financed by the housing associations with these loans are subject to the Dutch Housing Act and the 'Rules of Participation' of the WSW
- ✓ SPO provider: ISS-ESG

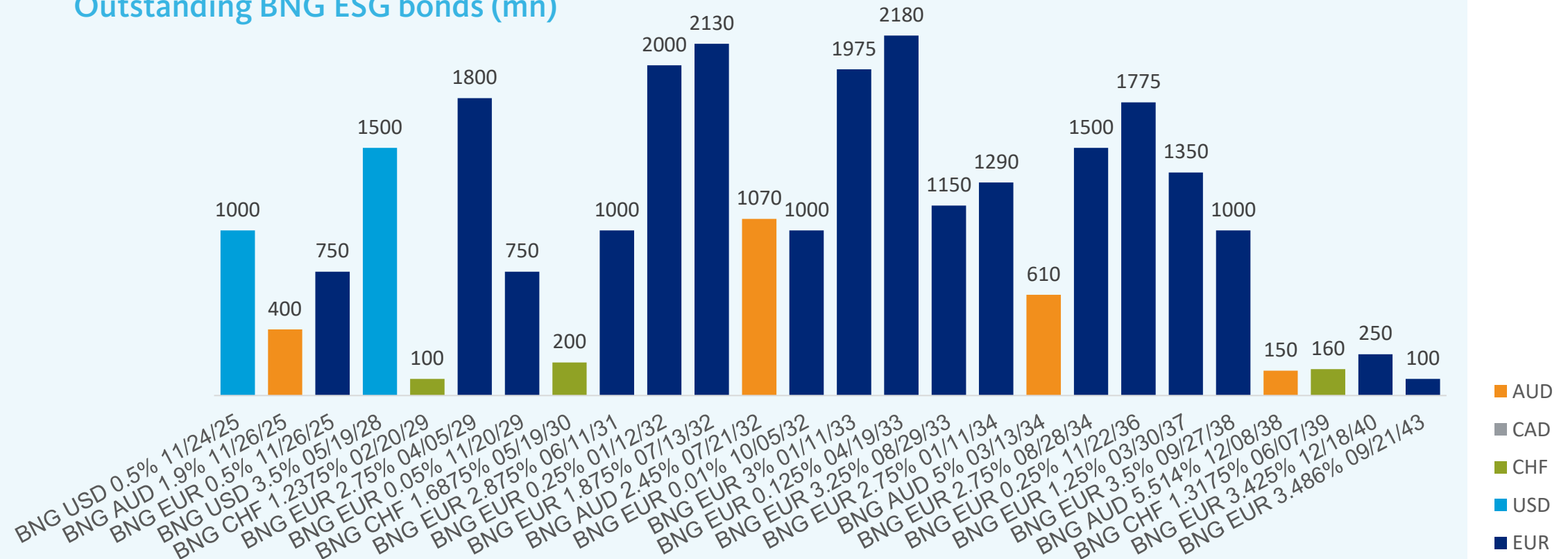
ISS-ESG's Second Party Opinion:

"... the issuer shows a high sustainability performance against the industry peer group on key ESG issues faced by the Mortgage & Public Sector Finance sector." & "The use of proceeds categories have a significant contribution to SDGs 1, 3, 4, 6, 8, 10, 11, 12, 15 and 16."

3 Nov 2021

ESG bonds outstanding

Outstanding BNG ESG bonds (mn)



BNG - summary

Trusted partner



Build upon our experience and expertise of more than a century of public banking

- 100% Dutch government owned

Stable and safe



Rely on an excellent credit profile and steady return

- Strong funding position on the international money and capital markets
- Highest credit ratings

Responsible and sustainable



Achieve your sustainability ambitions by enabling the Dutch public sector to deploy social and ecological activities

- Driven by social impact

Aaa Moody's

AAA S&P

AAA Fitch

6.

Impactful stories





Impactful stories:

Energy and housing

BNG & Wocozon: making social rental housing more sustainable

BNG has been financing the Wocozon Foundation since 2015. It helps dozens of housing corporations to make homes more sustainable by installing solar installations. In this way, the foundation makes a significant contribution to reducing CO₂ emissions and helps to keep energy costs affordable. Wocozon has already provided 35,000 social rental homes with solar panels.





Impactful stories:

Housing

BNG & Stayinc. & Trudo: Expanding moderate-income housing in Eindhoven and surrounding

Two Eindhoven housing corporations have joined forces to increase the supply of mid-priced rental and owner-occupied homes in the city and region. Stayinc. and Trudo – with the support of BNG – will contribute to the affordability of the housing market. For example, the Veem building in the center of Eindhoven is undergoing major renovations and will soon offer living, working, shopping and catering under one roof.





Impactful stories:

Energy and municipalities

BNG & Smart City Netherlands: smart, multifunctional street lighting in Renkum

The municipality of Renkum is installing twelve 'smart' street lights that also serve as charging points for electric cars. The CityCharge street lights avoid cluttering up the streetscape with separate charging stations and help municipalities to accelerate the transition to greater sustainability. The street lights are an initiative of Smart City Netherlands, a collaboration between Primevest Capital Partners and BNG.





Impactful stories: Education

BNG & Calvijn College: Sustainable school in Middelburg

Calvijn College is a reformed school community in Zeeland with a wide range of education: from practical education to gymnasium. The site in Middelburg is unique. The sustainable school building for 400 students is designed as a place where students and staff can learn and live. The building was created with financing from BNG.





Impactful stories: Healthcare

BNG & MeanderGroep Zuid-Limburg: Beautiful living environment for people with dementia

Surrounded by meadows with cows and fruit trees lies Hoeve Overhuizen; a living environment for people with dementia. The Hoeve is a home where residents live their own lives. With financing from BNG, MeanderGroep Zuid-Limburg has realized this beautiful and unique place with an open-door atmosphere where the feeling of freedom is central.



7.

Appendix



Appendix 1: Historical overview funding

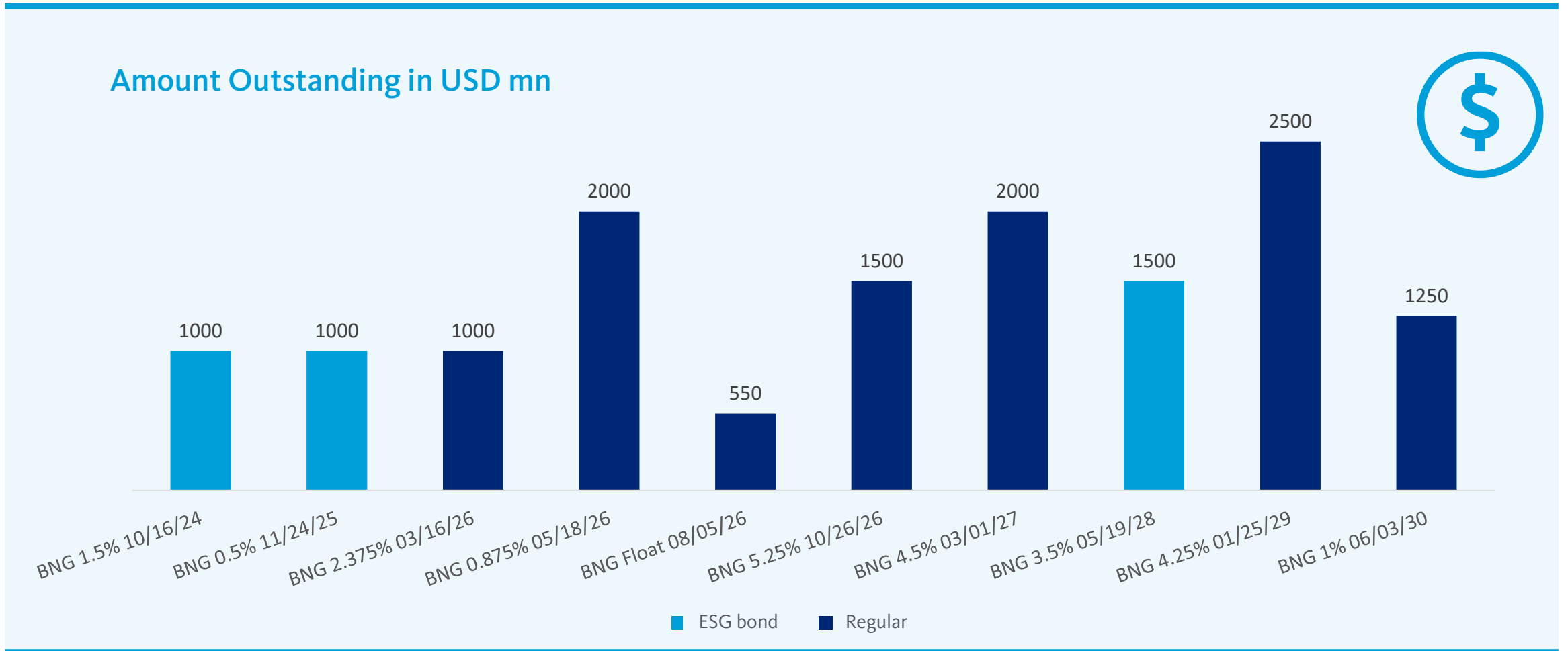
	2019	2020	2021	2022	2023
Amount (EUR bn)	17.5	15.1	11.9	16.3	15.2
EUR	46.7%	61.5%	72.3%	69.7%	60%
USD	42.5%	27.0%	18.8%	15.2%	31%
GBP	4.0%	6.4%	5.1%	11.0%	1.0%
JPY / CHF	0.0%	0.0%	0.0%	0.0%	3.0%
AUD / NZD / CAD / HKD	6.7%	4.2%	3.8%	4.1%	5.0%
NOK / SEK	0.1%	0.9%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%
Number of transactions	112	85	59	77	93
Weighted average maturity (years)	7.5	7.5	9.8	7.7	6.5
Distribution:					
Europe / ME / Africa	59%	66%	74%	76%	74%
Asia / Australia / New Zealand	22%	23%	14%	13%	13%
Americas	19%	11%	12%	11%	13%
Central Banks / Official Institutions	34%	42%	27%	30%	36%
Asset Managers	25%	18%	30%	14%	10%
Insurance / Pension Funds	15%	8%	8%	13%	11%
Banks / Bank Treasures / Corporates/ Other	24%	32%	34%	43%	43%

Appendix 2a: Benchmark curves

Amount Outstanding in EUR mn

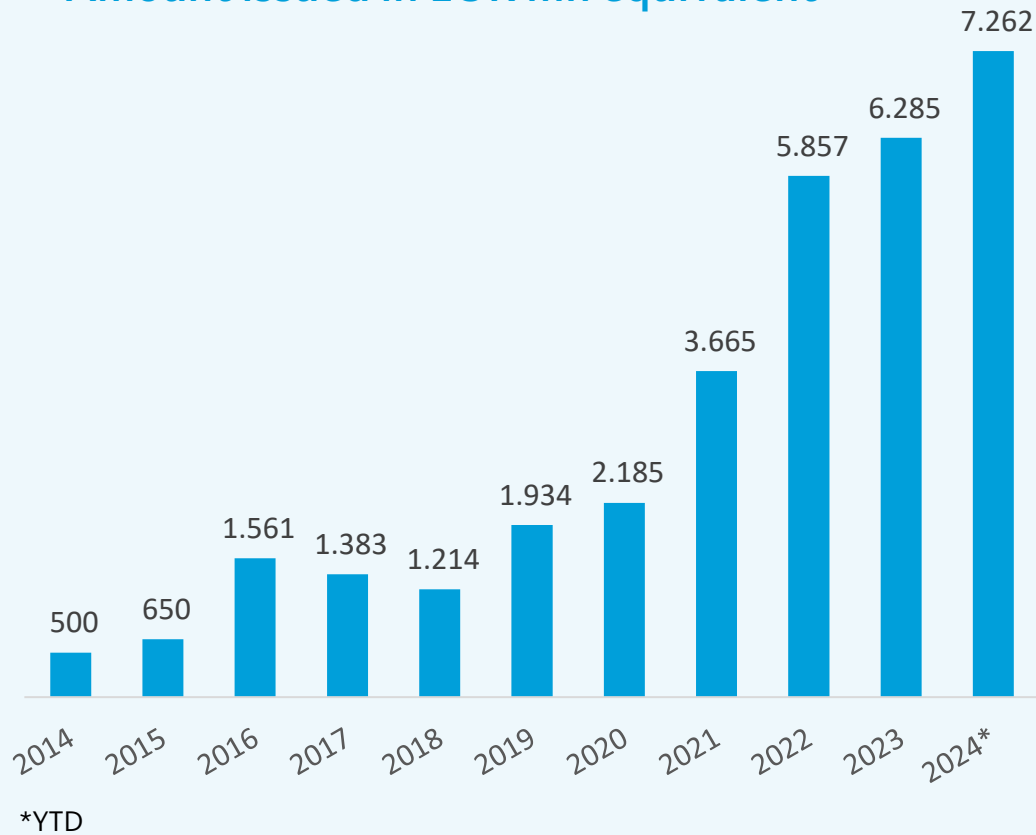


Appendix 2b: Benchmark curves



Appendix 2c: Historic ESG issuance

Amount issued in EUR mn equivalent

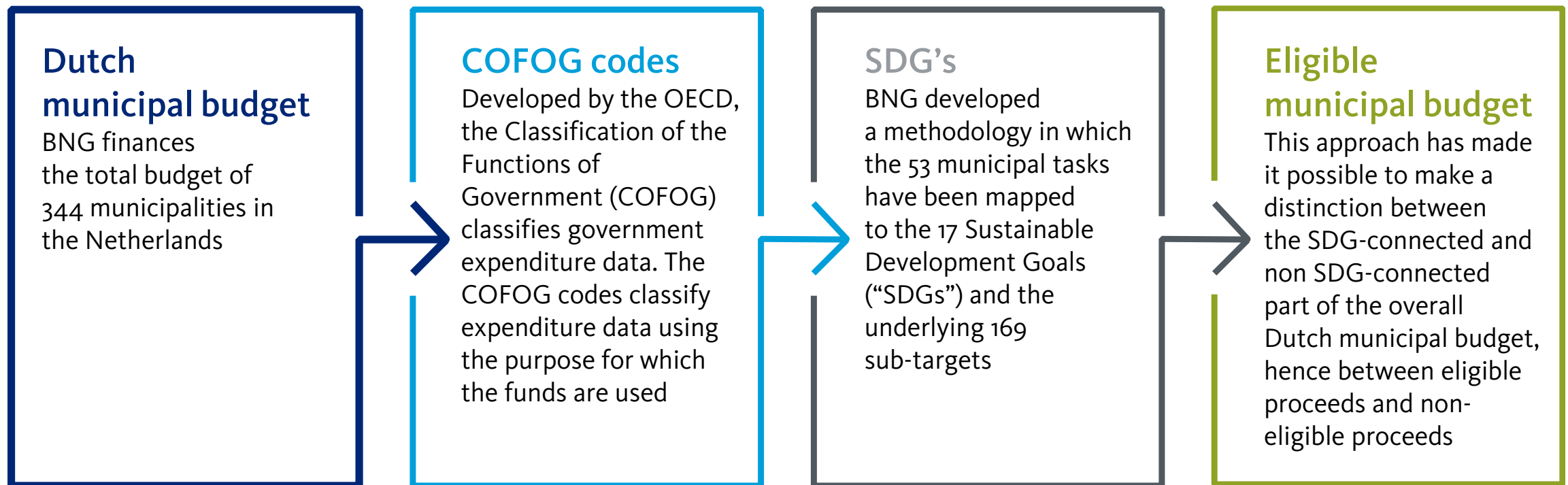


Percentage of total issuance



Appendix 3a:

Sub-Framework I for Dutch municipalities Identification of Use of Proceeds



Appendix 3b: Sub-Framework I for Dutch municipalities: UoP – SDG Alignment

SBP or GBP UoP category	Eligible COFOG tasks	SDG alignment
Access to essential services	1.1 Crisis management and fire brigade 1.2 Public order and safety 4.1 Public primary education 4.2 Educational housing 4.3 Education policy and student affairs 5.2 Sports accommodations 5.4 Museums 5.5 Cultural heritage 6.72 Customized services 18- 7.1 Public health 8.1 Spatial planning	SDG 11 SDG 16 SDG 4 SDG 4,7,9 SDG 4,8,13 SDG 7,11 SDG 11 SDG 11 SDG 4,10 SDG 3 SDG 9,11
Socioeconomic advancement	0.2 Civil affairs 6.1 Cooperation and citizen participation 6.2 Neighborhood teams 6.3 Income Plans 6.6 Customized facilities (WMO) 6.71 Customized services 18+ 6.81 Escalated care 18+ 6.82 Escalated care 18-	SDG 16 SDG 3,4,10 SDG 3,10 SDG 1,8,10 SDG 3,10,11 SDG 3,10 SDG 3,5 SDG 3,5,16
Employment generation	3.1 Economic development 3.3 Business counter and business schemes 3.4 Economic promotion 6.4 Guided participation 6.5 Labor participation	SDG 8,9,17 SDG 8,9 SDG 8 SDG 8,10 SDG 8,10



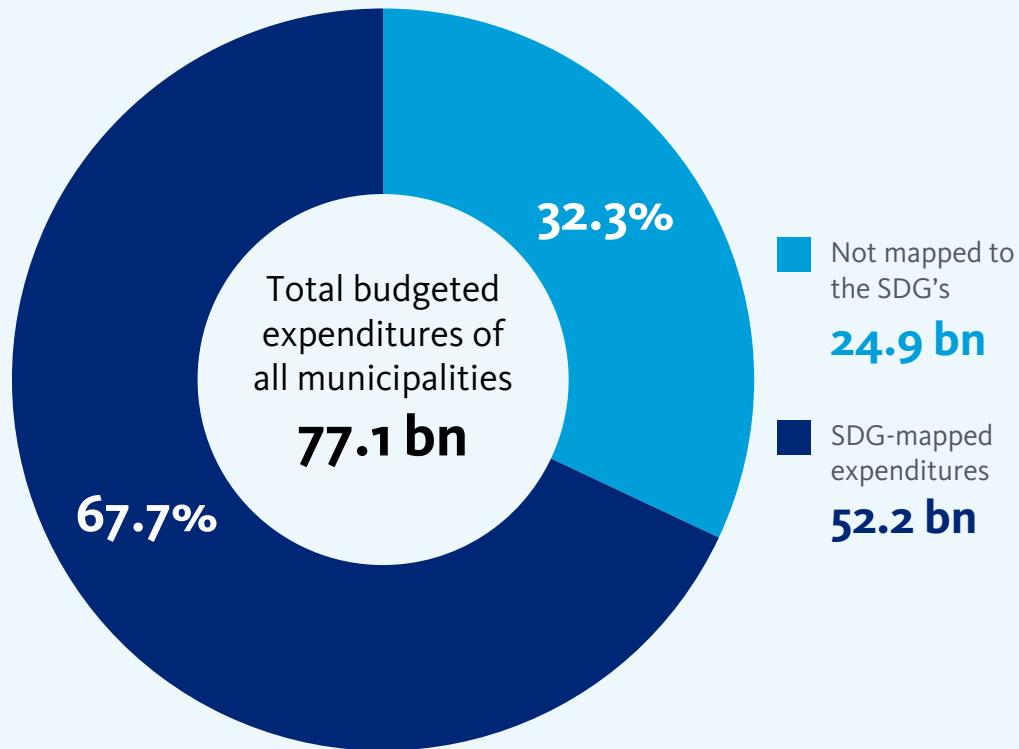
Appendix 3c: Sub-Framework I for Dutch municipalities: UoP – SDG Alignment

SBP or GBP UoP category	Eligible COFOG tasks	SDG alignment
Clean transportation	2.5 Public transport	SDG 7,9,11
Green buildings	0.3 Management of other buildings and grounds 3.2 Physical business infrastructure 8.3 Living and building	SDG 7 SDG 7,9 SDG 7
Environmentally sustainable management of living natural resources and land use	5.7 Public green areas and (outdoor) recreation 7.4 Environmental management	SDG 6,11,15 SDG 3,11,12,15
Pollution prevention and control	7.3 Waste	SDG 11,12
Sustainable water and wastewater management	7.2 Sewerage	SDG 3,6,12,14

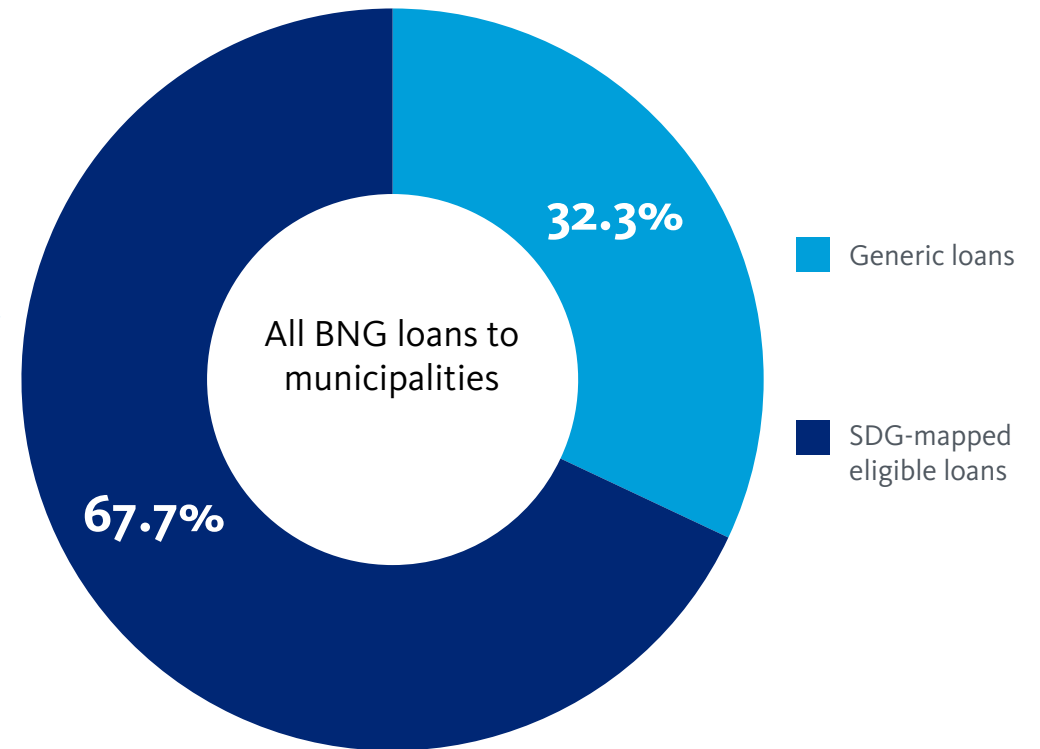


Appendix 3d: Sub-Framework I for Dutch municipalities - Selection of eligible expenditures

Budgeted expenditures for all Dutch municipalities (2024)








Distribution of all BNG lending to Dutch municipalities



Source: Telos, Findo (2024)

Appendix 4a: Sub-Framework II for Dutch social housing: UoP – SDG Alignment

Categories	Sub-Categories	SDG alignment	
(A) Dwellings	<ul style="list-style-type: none"> (1) housing; (2) residential care housing; (3) houseboats with berths; (4) caravans and –stands; (5) children’s homes and youth boarding; (6) ‘skaeve huse’; (7) land belonging to the previously described housing. 	SDG 1,11	
(B) Immovable and infrastructural appurtenances of housing under A	<ul style="list-style-type: none"> (8) greening and play facilities; (9) small-scale roads and paths; (10) connection of residential areas to general utilities or infrastructural facilities; (11) parking facilities belonging to housing (under A); (12) bicycle parking facilities used for housing (under A); (13) heat cold storage installations associated with housing (under A); (14) soil belonging to the appurtenances in the preamble. 	SDG 7,11	 
(C) Social real estate	<ul style="list-style-type: none"> (15) neighborhood houses; (16) community centers; (17) youth centers (without catering permit); (18) elementary schools; (19) rooms used for the purpose of social work related to the neighborhood; (20) rooms used for the purpose of welfare work related to the neighborhood; (21) shelter centres; (22) care support places within residential care buildings; (23) centers for youth and family; (24) rooms for day care disabled/elderly including healthcare infrastructure; (25) hospices; 	SDG 1,11	 

Appendix 4a: Sub-Framework II for Dutch social housing: UoP – SDG Alignment

Categories	Sub-Categories	SDG alignment
(C) Social real estate	(26) village or neighborhood libraries; (27) own office spaces; (28) safety houses; (29) soil belonging to the social real estate in the preamble.	SDG 1,11
(D) Immovable and infrastructural appurtenances of housing under C and provisions for liveability:	(30) landscaping; (31) small-scale roads and paths; (32) connection to general utilities or infrastructural facilities; (33) parking facilities belonging to social real estate; (34) bicycle parking facilities at social real estate; (35) soil belonging to the appurtenances in the preamble.	SDG 11
(E) Social property that the participant already owned on 1 July 2015:	(36) vmbo-mbo-schools, vwo-schools, school buildings for special education; (37) combination schools; (38) neighborhood sports facilities; (39) places for social activities not aimed towards the neighborhood; (40) places for welfare activities not aimed towards the neighborhood; (41) support centers for debt repayment and budget management advice for households with financial difficulties; (42) multifunctional centers for social services; (43) centers for work (opportunities) and/or promotion of activity in the neighborhood; (44) spaces for small-scale cultural activities; (45) soil belonging to the appurtenances in the preamble.	SDG 4,10,11
(F) Immovable and infrastructural	(46) landscaping; (47) small-scale roads and paths; (48) connection to general utilities or infrastructural facilities; (49) parking facilities belonging to social real estate; (50) bicycle parking facilities at social real estate; (51) soil belonging to the appurtenances in the preamble.	SDG 11



Appendix 4b: Sub-Framework II for Dutch social housing - Use of Proceeds

Selection criteria

- ✓ The eligible use of proceeds for this Sub-Framework are: BNG's loans to Dutch social housing associations
- ✓ These eligible loans are all guaranteed by the WSW guarantee fund. The projects financed by the housing associations with these loans are subject to the Dutch Housing Act and the 'Rules of Participation' of the WSW
- ✓ Therefore such projects all fit one of the following categories:
 - A. Housing
 - B. Immovable and infrastructural appurtenances of housing under A
 - C. Social real estate
 - D. Immovable and infrastructural appurtenances of housing under C and provisions for liveability
 - E. Social property that the participant already owned on 1 July 2015
 - F. Immovable and infrastructural appurtenances of housing under E
- ✓ Subsequently these categories are all mapped to 1 or more of the following 5 SDGs:



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