

ANTI-CORRUPTION GUIDELINE

Department primarily responsible: CPO

Persons affected: All employees

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ANTI-CORRUPTION GUIDELINE

I. PREAMBLE

Corruption - and related acts or business practices such as bribery or the payment of facilitation payments - undermines trust in business relationships, institutions and society as a whole. It distorts competition by allowing companies to gain advantages based on unethical behavior rather than quality and competitiveness. Due to inefficient allocation of resources, it also prevents economic development worldwide and thus harms the economy and society as a whole.

Corruption is often not even perceived as such in its early stages. It is an insidious process. Ultimately, however, any form of corruption calls our company's success into question.

In our actions and decisions, we therefore always ensure that they are based on appropriate, objective and economic considerations and are free from any appearance of a conflict of interest. CA Immo is internally and externally opposed to all forms of corruption and bribery. CA Immo does not tolerate corrupt business practices such as bribery, the improper acceptance or granting of gifts, political influence and cartel agreements by employees or external service providers and contractual partners. Even the appearance of corrupt business practices must be avoided. With this in mind, all forms of lobbying and dealings with people close to politics are strictly regulated at CA Immo. By laying down clear and uniform guidelines in this regard, the Group can minimize potential risks and strengthen the integrity and legal compliance of the company.

In particular, this guideline also regulates the handling of gifts and donations. This guideline is intended to provide guidance on the circumstances under which gifts, donations and other benefits may be accepted.

- prohibited under all circumstances,
- the subject of an internal approval procedure, or
- are permitted without authorization after careful assessment.

Gifts and donations are benefits given to institutions, organizations or individuals in cash or in kind, including invitations to sporting, cultural or social events. **They may only be given by CA Immo employees for reputational purposes ("good reputation", in fulfillment of social responsibility) but always without the intention of achieving a business advantage and without expectation of a consideration.** Unless expressly stated otherwise, the terms "gifts" and "donations" used

below are defined for the purposes of this guideline in section IV.

This anti-corruption guideline is intended to substantiate the values set out in our Code of Ethics/Conduct.

II. (LEGAL) BASICS

In many jurisdictions, corruption and related acts or business practices such as bribery are against the law. Companies involved in illegal practices risk criminal and civil sanctions, fines and loss of reputation. Corruption and bribery scandals can severely damage a company's image and shake the confidence of customers, investors and business partners. Our commitment to combating corruption and bribery as well as the regulations for lobbying and dealing with people close to politics are therefore based on a large number of national and international laws, guidelines and best practice standards.

At national level, the Austrian Criminal Code (StGB) includes the offenses of bribery and corruptibility, granting and accepting benefits and prohibited intervention under Sections 304 to 309. Other corruption-related offenses in Austria include embezzlement (Section 133 StGB), breach of trust (Section 153 StGB) and acceptance of gifts by those in power (Section 153a StGB). In Germany, relevant offenses include bribery of voters/elected representatives (§ 108b/§ 108e dStGB), bribery and corruption in business dealings (§ 299 dStGB), bribery and corruption in the healthcare sector (§ 299a, § 299b dStGB) and acceptance of benefits/bribes/granting of benefits/bribery (§§ 331 - 335 dStGB). Similar offenses also exist in the national laws at our other CA Immo locations.

International legal sources include the US Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act.

In addition, a large number of international recommendations and guidelines have been issued to prevent corruption, for example by international organizations such as the OECD or the United Nations (UN), such as the United Nations Convention against Corruption (UNCAC).

Although this does not constitute a criminal offense in all jurisdictions, this guideline also explicitly covers corruption offenses "merely" between persons under private law in business dealings - i.e. without any points of contact with public officials or the public sector.

III. RESPONSIBILITIES

Corporate Office & Compliance (CPO) has **primary responsibility** for this guideline.

Corporate Communications (CC) has **secondary responsibility** for this guideline.

This guideline is aimed at **all employees** of the CA Immo Group.

Queries regarding the content and interpretation of the guideline should be addressed to the Group Head of Compliance (compliance@caimmo.com).

IV. EXPLANATIONS AND DEFINITIONS OF TERMS

Bribery is committed by anyone who offers, promises, gives or receives money, a gift or other benefits as an inducement or reward for an illegal, unethical or inappropriate act or a breach of trust.

Corruption is defined as the abuse of entrusted power for private gain or advantage.

Gifts within the meaning of this guideline are defined as contributions of value to the recipient, whether in the form of physical items, services, conditions or other benefits not available to the general public (such as discounts), where the item, service or other benefit is provided or received without actual or expected remuneration or adequate consideration.

Donations within the meaning of these guidelines are contributions made to institutions or organizations in cash or in kind. A donation is made without any expectation of benefit; the motivation for the donation must be paramount.

Facilitation payments are monetary payments, gifts or other benefits made to individuals - particularly in the public sector - or institutions to expedite or facilitate routine (official) actions or administrative processes. These payments are often considered to be informal fees

intended to advance the day-to-day business process rather than to gain improper influence or advantage. Like bribery and corruption, facilitation payments are not tolerated at CA Immo.

Lobbying is the practice of influencing political decision-makers, such as government officials, parliamentarians and political parties, in order to influence the political decision-making process with regard to specific political, legal or economic objectives.

Intermediaries are natural or legal persons who act as intermediaries in business relationships between CA Immo and third parties. Intermediaries include sales partners, agents, consultants, lawyers, brokers, suppliers, subcontractors, intermediaries, joint venture partners or other third parties involved in CA Immo's business transactions. There is empirical evidence that intermediaries regularly play a central role in corrupt business practices.

Public officials within the meaning of this guideline are - in accordance with the definition used by the OECD¹ - persons who exercise a legislative, administrative or judicial function (either elected or appointed); persons who exercise a public function or are in an official position under public law, including persons who work in the service of a public institution or a state-owned company (e.g. companies in which one or more local authorities directly or indirectly hold at least 50% of the shares or which are controlled by them) and persons who hold public offices in international organizations. Examples of public officials include civil servants, judges, notaries, contract staff, mayors, ministers and court-certified experts.

V. ZERO TOLERANCE POLICY

A. General information

CA Immo is fully committed to upholding the highest ethical standards and to combating corruption and bribery in all its forms. We are convinced that integrity and

¹ See for example OECD (2023), OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, OECD Publishing, Paris, <https://doi.org/10.1787/abd4d37b-de>.

transparency are the cornerstones of our business and form the basis for the trust of our customers, business partners and other stakeholders. CA Immo is internally and externally opposed to all forms of corruption and bribery. We do not tolerate - either directly or indirectly, actively or passively - corrupt business practices such as bribery, the payment of facilitation payments, the improper acceptance or granting of gifts, political influence peddling or cartel agreements by employees or external service providers and contractual partners. Even the appearance of corrupt business practices must be avoided. We undertake to refrain from all activities that in any way promote undue influence, improper advantage or unethical behavior.

This zero-tolerance policy is a commitment shared by the company's management and employees and is also imposed on our business partners as part of our Business Partner Code of Conduct. It forms the basis of our business culture and serves to protect and promote the integrity and reputation of CA Immo.

B. Compliance with the law

CA Immo strictly complies with all applicable national and international laws and regulations and the corresponding standards relating to corruption and bribery. We will respect and comply with applicable laws and regulations in all countries and regions in which we operate and cooperate with investigating and prosecuting authorities.

C. Trainings

The Corporate Office & Compliance department introduces and maintains trainings that deal with the content of this guideline. Training courses are mandatory for all new employees and must be completed once a year thereafter. It must be ensured that CA Immo employees understand the risks and consequences associated with corruption and bribery. Like the guideline itself, the training content is reviewed at least once a year to ensure that it is up to date and revised if necessary.

D. Control and sanctions

Appropriate measures and sanctions, including legal action and disciplinary measures, will be taken for violations of this zero-tolerance policy. These measures will be applied consistently and fairly.

If this appears necessary and there are reasonable grounds for suspicion, a report must also be made to the competent law enforcement or investigating authorities.

E. Commitment to continuous improvement: annual review and Management Board commitment

CA Immo will continuously strive to improve our anti-corruption efforts by reviewing, evaluating and adapting our policies and procedures to ensure that they comply with changing legal requirements and the latest best practice standards. In this case, the findings from ongoing business operations and external / internal audits must be taken into account.

This guideline must be reviewed annually by the Corporate Office & Compliance department and amended if necessary.

In accordance with our declaration of core values and as a sign of our commitment in this regard, the Management Board of CA Immobilien Anlagen Aktiengesellschaft must issue an annual declaration to be published regarding the zero-tolerance policy with regard to corrupt business practices.

VI. CORRUPTION PREVENTION

A. Strict ban

In line with our zero-tolerance policy, CA Immo has a strict prohibition on all acts and behavior relating to bribery and corruption. This applies in particular to the making of facilitation payments. It is strictly forbidden to offer, promise or authorize money or anything else of value to a public official in order to gain an improper advantage.

It is strictly forbidden for employees to directly or indirectly offer, give, promise or receive money, objects or other monetary benefits to natural or legal persons from the private or public sector in order to obtain unlawful advantages. This prohibition extends to the mere offer, regardless of whether the intended recipient actually accepts the item.

The prevention of corrupt business practices permeates our entire corporate governance, corporate culture and guidelines. For example, provisions on avoiding conflicts of interest can be found in our Code of Ethics/Conduct and provisions relating to the awarding of contracts in our procurement guideline.

As set out in our Business Partner Code of Conduct, third parties with whom we enter into business relationships are also required to commit themselves fully to the prevention of corruption and related conduct.

B. Dealing with gifts, benefits and sponsoring

The correct handling of gifts, benefits, donations and sponsoring in the course of business conduct is set out in detail in points VII. and VIII. of these guidelines.

C. Behavior in relation to intermediaries

It goes without saying that the comprehensive ban on corruption must not be circumvented by using intermediaries. As intermediaries regularly play a central role in corrupt business practices and intermediary and consultancy agreements often come to the attention of tax and law enforcement authorities, the following steps must be observed when dealing with intermediaries:

1) Contractual obligations of the intermediary

Intermediaries to be commissioned must undertake to act in a legally compliant manner, in particular with regard to anti-corruption, tax and competition laws, before being commissioned. It is endeavored that intermediaries to be commissioned sign the Code of Conduct for Business Partners. A breach of the Code of Conduct for Business Partners shall be qualified as a material breach of contract.

2) Identification and exact designation of the contractual partner

The specific identity of the intermediary and, if applicable, of the underlying beneficial owner must be established. In this respect, the intermediary must be stated in the contract with its full name, its business address and, if applicable, the names of the persons involved and the bank details through which payments are processed. Apart from existing, established business relationships, new intermediaries to be commissioned must be obliged to undergo a KYC check.

3) Special regulations in relation to contractual partners in tax havens

Contractual relationships with intermediaries based in offshore tax havens must be avoided. However, if the conclusion of a contract with such a company is absolutely necessary - which must be reported to the Corporate Office & Compliance department, which is responsible for reviewing the conclusion of the contract - this company must undergo a KYC review. Following a positive opinion from Corporate Office & Compliance, the conclusion of the contract must then be approved by the entire Management Board of CA Immobilien Anlagen Aktiengesellschaft.

4) Specific description of the brokerage or advisory service owed

The consulting, brokerage or other service owed by the intermediary must be described in concrete terms.

If the object of the service is the brokerage of a transaction, the contract must describe precisely when the brokerage success has occurred. If consulting services are commissioned, appropriate reporting and documentation obligations regarding the consulting service must be agreed.

Furthermore, the fee owed for the intermediary's service must be in reasonable proportion to its contractual performance.

In case of doubt - if it is not already involved within the scope of the allocation of responsibilities or other regulations - the Legal department must be involved at an early stage to ensure compliance with the relevant provisions.

5) Special regulations for dealing with political intermediaries

With regard to the commissioning of representatives of authorities and politicians as intermediaries, point IX.C. of this guideline should be noted.

D. Behavior in the course of M&A transactions

In the course of M&A transactions, it is possible that CA Immo, as the legal successor of an acquired or merged company, may be held liable as a result of compliance violations by the target company with regard to anti-corruption or other laws.

Appropriate and risk-based due diligence measures must therefore be taken to check whether the company to be acquired or merged was or is involved in acts of corruption.

Risk factors that may make in-depth due diligence necessary include

- Close relationships between the company and people close to politics;
- A large number of consultancy contracts with ambiguously defined services and high volumes;
- No established compliance management systems, particularly with regard to anti-corruption and money laundering prevention;
- An existing history of violations of anti-corruption laws.

VII. DEALING WITH GIFTS

A. General information

Gifts may only be given or accepted in business relationships if they are customary. Employees may not accept or offer any gifts that are socially or financially inappropriate (guideline value EUR 100). It is strictly forbidden to offer, promise, hold out the prospect of or grant money or benefits in kind of any kind to public officials. Where stricter regulations apply in individual countries in which CA Immo operates, these shall apply.

B. Invitations to business lunches

Invitations to business meals may be accepted within the usual framework. The locally applicable billing modalities must be strictly adhered to. During ongoing contract negotiations with the gift recipient/giver, gifts and invitations to events or hospitality outside of the hospitality itself may not be accepted in the course of negotiations. In the case of longer-lasting business contacts, the number and scope of business meals must be reduced to an appropriate level; the number of invitations received and made should correspond. Approved budget funds are a prerequisite for the invoicing of invitations to business meals made by our employees. The information required under tax law must be provided in full.

Hospitality and catering in the usual context in the course of **events at which the focus is on professional exchange or further training** (such as industry roundtables or legal updates from law firms) may be accepted - even if participation in the event is free of charge. Hospitality and catering in the usual context within the meaning of this regulation include, for example, breakfast or canapés and drinks at an evening event. The same applies to gifts received at such events (such as gift bags), provided their value is within the usual range and they are made available to all participants. All gifts and invitations received and made (including business meals) must be reported to the Corporate Office & Compliance department responsible for compliance for recording in the so-called "hygiene list / gift register" and disclosed at regular intervals by Corporate Office & Compliance. Our own branded promotional items and giveaways as well as hospitality and catering in the usual context in the course of events where the focus is on professional exchange or further training are exempt from this regulation. The acceptance of branded items whose market value is insignificant (such as pens, cups, caps, etc.) as gifts is also permitted on a regular basis.

C. In any case, inadmissible acceptance of gifts

Accepting gifts is prohibited in any case if this could result in a violation of the employer's interests. In case of doubt, this must be clarified in advance with the immediate manager or the Corporate Office & Compliance department responsible for compliance, otherwise the employee runs the risk of consequences under employment law.

The following gifts are prohibited under all circumstances:

- Gifts that contravene the law or our Code of Ethics and Code of Conduct, as well as those that damage the reputation of the CA Immo Group or conflict with our values.
- socially inappropriate gifts; in any case, (VIP) invitations to cultural or sporting events are socially inappropriate.
- Gifts on the basis of which unlawful conduct is or could be expected.
- Gifts that could offend the feelings of third parties, particularly with regard to their gender, sexual orientation, marital status, regional or social origin, race, skin color, religion, ideology, age, membership of an ethnic minority, disability of any kind (see also Corporate & Social Responsibility of CA Immo).
- Gifts to individuals in the form of money (excluding customary tips) or vouchers with monetary value.
- Any other gift or benefit as an inducement or reward for an unethical or improper act or breach of trust.

Employees who are entrusted with the **conclusion or brokering of transactions** may **not** accept **any commission or other reward** from the business partner. This prohibition is intended to ensure that the employee is guided solely by the interests of the company. However, this prohibition does not apply to gifts, gratuities or favors of a customary nature (e.g. gifts permitted under this guideline).

In addition, the locally applicable - in particular labor and criminal law - provisions apply.

VIII. DONATIONS AND SPONSORING

A. DONATE

CA Immo is aware of its social and societal responsibility as an international company and therefore sets aside an annual budget for charitable donations.

This budget is to be used exclusively for charitable purposes that have long-term social, ecological, scientific or cultural benefits. **Donations to natural persons and profit organizations are not permitted.**

The following criteria should be taken into account when selecting supporting organizations and institutions:

- Cultural donations: In the course of the CA Immo Group's activities, buildings and plots or other areas become available for short-term use from time to time. These can be made available in the form of free or low-cost/subsidized interim use for cultural organizations or for artistic use.
- Donations with ecological benefits: In the course of the CA Immo Group's activities, buildings and plots of land or other areas become available for use from time to time. These can be made available in the form of free or low-cost/subsidized interim uses for organizations that make a contribution to environmental protection or promote biodiversity and sustainability through their activities, such as the provision of areas for beehives or similar.
- Event-related social donations: Social sponsoring is carried out by the respective CA Immo branches on an event-related basis, subject to the approval of the relevant Corporate Communications department.
- Donations with scientific benefit: Donations for scientific institutions or research are only permitted insofar as they serve a long-term social or environmental benefit and/or have an industry connection.
- Long-term donations or cooperations are permitted for institutions related to the industry, but always require the approval of the Management Board.
- Sports donations: Due to the self-imposed charitable nature of donations and the long-term perspective that donations are intended to promote, donations to sporting events or clubs are only permissible to the extent that they at least indirectly serve one of the above-mentioned benefits (e.g. charity football tournament, charity run, etc.)

CA Immo also promotes the charitable commitment of its employees. Details are set out in a separate guideline.

To ensure compliance with this guideline and the proper handling of the designated donation budgets, donations

require the express approval of the Corporate Communications department responsible for this internally, regardless of any value limit.

Furthermore, all donations must be approved by the Corporate Office & Compliance department responsible for compliance, regardless of the value limit. Requests in this regard must be sent to compliance@caimmo.com after approval has been granted by Corporate Communications; approval is generally based on the list of criteria set out in point V.A. above. Approved donations are recorded in a so-called "donation list", which is maintained by the Corporate Office & Compliance department.

Moreover, donations are only permissible if these costs have been included in the approved annual budget. If there is no item in the approved annual budget in this regard, approval by the full Management Board of CA Immobilien Anlagen Aktiengesellschaft is required.

B. SPONSORING

Sponsoring is a contribution to institutions, organizations or persons in cash or in kind, whereby a publicity-effective consideration is received (e.g. placement of the logo in printed materials, possibility of participation in panel discussions, etc.).

Sponsorship is therefore to be regarded as an expense for public relations work and, like all other payments for consideration, requires a written contract before the payment is made, which must at least clearly and unambiguously define the payments and consideration as well as the recipient(s) of the payments.

Sponsorship is not permitted if the expected consideration is significantly lower than the value of the sponsorship or the consideration does not fulfill a legitimate company interest.

Furthermore, sponsorship is only permitted if the sponsored institutions, organizations or individuals represent ethical standards and social responsibility in line with our corporate values. We strive to enter into partnerships with organizations that have a sustainable and positive impact on society and contribute to a better future

In order to ensure compliance with this guideline and the proper handling of the designated sponsoring budgets, sponsoring requires the express approval of the Corporate Communications department responsible for this internally, irrespective of any value limit. In the case of

donations and sponsoring, any necessary internal approvals over and above those set out in these guidelines (see CA Immo competence regulations) must be obtained and documented.

Furthermore, sponsoring is only permitted if its costs have been taken into account in the approved annual budget. If there is no item in the approved annual budget in this regard, approval by the full Management Board of CA Immobilien Anlagen Aktiengesellschaft is required.

IX. LOBBYING AND PEOPLE CLOSE TO POLITICS

A. Rules on donations to political parties, politically exposed persons and churches

Contributions to political parties, politically exposed persons, churches and religious communities (donations in any form, benefits in kind, etc.) are generally prohibited throughout the Group. This does not include charitable institutions with a political or religious background, provided that the focus of the institution is on promoting the common good. In this case, the requirements set out under point V. must be complied with.

B. Personal memberships

Personal memberships in political parties, related associations and interest groups (e.g. "Bund freier Unternehmer") are permitted for our employees. To ensure the avoidance of conflicts of interest and to provide specific training for the respective employees on special aspects (e.g. antitrust aspects), employees are encouraged to proactively report memberships in political parties and participation in working groups / task forces to Corporate Office & Compliance in order to evaluate potential conflicts of interest.

C. Fundamental ban on the involvement of political intermediaries

The commissioning of representatives of authorities and politicians, for example through agency and consultancy agreements, is only permitted in absolutely exceptional cases and must be reported to the Corporate Office & Compliance department, which is responsible for reviewing the conclusion of the contract. Following a positive opinion from Corporate Office & Compliance, the conclusion of the contract must then be approved by the entire Management Board of CA Immobilien Anlagen Aktiengesellschaft. In any case, it must be ensured that

there is no material or temporal connection with a specific official transaction or a specific vote in which CA Immo has an interest.

X. MEMBERSHIPS

CA Immo Group companies may only conclude **fee-based memberships** to the extent justified by the legitimate interests of the company. This includes the following organizational groups in particular:

- Mandatory memberships (e.g. Austrian Chamber of Commerce, Chambers of Industry and Commerce (IHK) Germany)
- Institutions and organizations that promote and support sustainable urban development and investment properties under development, including through recommendations, certificates, etc. (e.g. ULI, DGNB, ÖGNI).
- Institutions and organizations that promote the further development of corporate values and corporate conduct (ZIA, Corporate Governance Initiative, etc.).
- Associations of professional interest groups (e.g. CIRA) or memberships in working groups that further develop topics relevant to the company.
- Institutions and organizations that conduct and promote research in the real estate industry and develop standards (RICS, GIF Germany, Fraunhofer Institute - office 21, Real Estate Innovation Network REIN, Lean Construction Society).

Moreover, memberships are only permissible if their costs have been taken into account in the approved annual budget. If there is no item in the approved annual budget in this regard, approval by the full Management Board of CA Immobilien Anlagen Aktiengesellschaft is required.

XI. POSSIBILITY OF COMPLAINT

Violations of this guideline will be punished under labor law. Employees are encouraged to report violations of applicable law or our codes of conduct. In the event of suspicious circumstances, affected employees and observers have the option of informing their immediate supervisor or, if necessary, the higher-level manager and the Corporate Office & Compliance department responsible for compliance about these incidents. It is also possible

sible to report such incidents anonymously via the electronic whistleblower system set up by CA Immo. The electronic whistleblower system is available to our employees as well as external third parties (e.g. contractual partners) on our website at whistleblower system (caimmo.com).

Our employees do not need to fear any sanctions for reporting incidents in good faith.

Attempts at intimidation and reprisals against employees who report actual or suspected misconduct will not be tolerated. Every report is investigated impartially by the Corporate Office & Compliance department responsible for compliance and, in the event of a potential conflict of interest, by the Internal Audit department.