

## **CORPORATE SOCIAL RESPONSIBILITY GUIDELINE**

**Department primarily responsible:** CPO

**Persons affected:** All employees

<b>Version</b>	<b>Approved by the Management Board on / in force from</b>
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## CORPORATE SOCIAL RESPONSIBILITY GUIDELINE

### I. PREAMBLE

CA Immo operates successfully in numerous countries with different languages and cultures because we respect and value these differences. This enables us to capitalise on the strength of everyone. We focus on success through commitment, creativity, and the assumption of responsibility by each individual. We endeavor to attract the best minds to our company and strive for a long-term relationship between employer and employee. We have high expectations and set ambitious goals for our employees.

The prerequisite for this is the high level of qualification of our employees, which we acquire on the basis of an individual requirements profile. We challenge and support our employees through ongoing, needs-orientated professional development opportunities. We respect the rights, interests and needs of our employees and recognise their individuality in order to create equal opportunities. Within the company, we cultivate respectful behaviour and an active commitment that enables us to achieve the company's objectives and personal goals with full dedication. In this guideline, CA Immo makes a comprehensive commitment to fair and respectful treatment of our employees. At the same time, we require our employees to behave fairly and respectfully towards each other and third parties (applicants, service providers, contractual partners and other persons).

For reasons of better readability, the generic masculine is used in this guideline. Female and other gender identities are explicitly included where this is necessary for the statement.

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### II. (LEGAL) BASIS

The need for a Group-wide corporate social responsibility guideline is underpinned by various legal frameworks and regulatory requirements that make socially responsible business activities mandatory.

Numerous countries around the world - including all of our markets - have enacted laws and regulations that relate to social aspects of corporate governance. These range from employee rights and safety to bans on discrimination and the obligation to promote projects for the common good. Not only national laws, but also international agreements such as the UN Guiding Principles on Business and Human Rights oblige companies to fulfil their social responsibility.

Social responsibility has also increasingly become the focus of ESG screening criteria; disregard for social (S) issues is penalised at worst by being classified as a non-taxonomy-compliant economic activity.

This Corporate Social Responsibility Guideline therefore serves as a strategic tool to ensure compliance with these legal requirements while strengthening our corporate values. It enables us to optimise our business processes in order to make a positive contribution to society and promote social justice. Ultimately, this guideline creates a clear basis for our endeavours as a responsible property group to shape the world positively and create a sustainable future.

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### III. RESPONSIBILITIES

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

Human Resources (HR) 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](mailto:compliance@caimmo.com)).

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### IV. BEHAVIOUR TOWARDS EMPLOYEES

#### A) Commitment to the protection and observance of human rights

We are committed to upholding the human rights defined internationally in the **UN Charter** and the **European Convention on Human Rights within** our own sphere of influence. We categorically reject any violation of these human rights - whether in our company, with our business partners or along the entire supply and value chain. This commitment applies both to our own business activities and to our global supply and value chains. This also includes any form of forced and/or child labour (whereby the regulations defined in the "Minimum Age Convention - C138" and the "Forced Labour Convention - Co29" are to be applied as a minimum) and discrimination based on gender, sexual orientation, marital status, regional or social origin, race, skin colour,

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religion, ideology, age, membership of an ethnic minority, disability of any kind or for any other reason.

In particular, the entire group of companies observes the UN Guiding Principles on Business and Human Rights, which are based on the recognition of the obligation of states and business enterprises to respect human rights. CA Immo does not accept violations of human rights as defined by the UN Charter and the European Convention on Human Rights or the prohibition of forced and/or child labour as defined by the Minimum Age Convention - C138 and the Forced Labour Convention - Co29. As soon as CA Immo is informed of confirmed violations by its business partners, business relations with these business partners will be terminated as soon as possible (cancellation or termination of the contract). New contracts with such business partners are prohibited without exception.

We can only be successful as a company in the long term if the impact of our business activities is in harmony with people and the environment. We therefore place a strong focus on avoiding or not contributing to indirect adverse effects on human rights through our activities (e.g. in the selection of materials and in procurement). We also expect our employees to fully comply with human rights regulations.

B) Fulfilling our social responsibility and employee rights

Compliance with social standards, both towards our employees and towards all business partners and users of the properties developed and managed by CA Immo, is of great importance to us.

This includes compliance with social standards as well as employee protection and the safeguarding of employees' rights of self-organisation (rights of assembly, organisation and strike action) both within CA Immo Group companies and with business partners.

CA Immo undertakes to provide employees who wish to exercise their statutory rights of self-organisation with the appropriate space, time and information to the best of its ability.

C) Commitment to promoting equality and diversity

We regard aspects of equality and diversity as one of the central socio-political tasks of business operators. CA Immo therefore endeavours to promote and foster gender and other equality for all employees as part of its

day-to-day business operations and human resources management.

This is done with a focus on the following aspects, among others:

- **Sensitisation:** CA Immo regularly reflects on the existing internal corporate culture and structure in order to identify areas in which equality and diversity can be improved. This also raises awareness of structural barriers in order to implement the necessary changes. Regular management training courses are held to ensure that awareness is also raised in ongoing personnel management.
- **Employee development:** We focus on the individual development of all employees, both professionally and socially. In this way, we want to make it easier for our employees to overcome existing barriers to equal opportunities. A balanced participation rate is deliberately taken into account in internal employee development programmes.
- **Monitoring:** The ongoing collection and analysis of existing data enables long-term development to be tracked and areas in which additional changes are required to be identified at an early stage.

Our commitment also includes providing our employees with the necessary equipment and the necessary freedom and workplace organisation to enable them to achieve the best possible inclusion in CA Immo. If necessary, we therefore provide the necessary resources to avoid disadvantages due to disability (assistive technologies, workplace design, etc.).

D) Commitment to promoting the further development of employees

CA Immo is committed to systematically developing the potential of its own employees in the best possible way and to identifying, developing and promoting both professional and social skills.

To identify further development potential, we rely on regular employee appraisals (at least once a year), in which we address requests for further training, and on potential development analyses, in which the potential and development opportunities for each individual employee are identified.

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CA Immo also supports employees who wish to take educational leave where necessary.

E) Promoting the compatibility of work and family life

CA Immo also goes beyond legal requirements to promote the compatibility of work and family life through customisable flexible working and part-time models, home office, individual parental leave models and "daddy months". CA Immo also offers sabbaticals where necessary and supports employees who wish to take educational leave. Employees on parental leave are integrated into the internal information network and have the opportunity to take part in annual team meetings and company events. By creating dedicated parent-child workspaces, CA Immo enables its employees to take care of their children at short notice while fulfilling their professional duties. With this in mind, we always endeavour to reach individual agreements with our employees that are tailored to their needs.

F) Health and safety promotion

The health and safety of employees at work is a top priority for CA Immo.

For this reason, we continuously implement supplementary health measures in addition to the statutory employee protection regulations. These measures are regularly evaluated in terms of their effectiveness and the response of our employees, and adapted where necessary. CA Immo offers its employees the following measures and incentives, for example, although the specific programmes vary in the countries in which CA Immo operates:

- Ongoing physical and electronic information on workplace design
- Workplace inspections and ergonomic advice on screens, sitting, etc.
- Regular voluntary first aid courses
- Physical and electronic fitness programmes to promote exercise
- Presentations by medical professionals on health promotion and stress prevention/management
- Relaxation workshops
- Annual voluntary free tick and flu vaccinations as well as vaccination passport checks and vaccination counselling
- General advice on medical topics
- Presentations on health promotion and health in the workplace
- Nutritional counselling

- Cooperation with fitness centres (Sportscard, discounted membership fees, etc.)

G) Promoting the social commitment of employees

CA Immo welcomes the commitment of its employees to the common good. We promote this social commitment by agreeing to give our employees up to two working days off per year, without deducting them from their holiday entitlement, in return for proof of their active work for the common good. The corresponding days can be freely chosen in agreement with the respective manager, whereby the professional skills of the respective employee must be used for charitable purposes on one day (e.g. counselling in the specialist area in which the employee is also professionally active, charitable training in this area, etc.). The employee must credibly confirm the non-profit nature of the activity and the use of the professional skills to the manager. In cases of doubt, the HR department is authorised to decide whether an activity promotes the common good. Neither the activity during this social commitment nor the persons or groups (association, etc.) supported in the process may contravene the basic values defined by CA Immo. Political activities are not to be categorised as social commitment and are to be treated in accordance with the regulations governing such activities.

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## V. EMPLOYEE BEHAVIOUR

### A) Prohibition of discrimination

CA Immo is opposed to any form of discrimination based on gender, sexual orientation, marital status, regional or social origin, race, skin colour, religion, ideology, age, membership of an ethnic minority, disability of any kind or for any other reason.

CA Immo supports the right of all people to seek, apply for and perform employment free from discrimination and/or harassment of any kind. CA Immo therefore expressly prohibits any harassment and discrimination, on any grounds whatsoever, of or by employees (including temporary employees and officials), job applicants, employees of external companies, customers, service providers and any person within the premises of CA Immo.

Applicants, employees and former employees have the right to fair, polite and respectful treatment by superiors and colleagues.

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No one may be harassed, discriminated against or disadvantaged or favoured without objective reason on the basis of their gender, sexual orientation, marital status, regional or social origin, race, skin colour, religion, ideology, age, membership of an ethnic minority, disability of any kind or for any other reason. This also applies in the context of recruitment, promotion or the filling of vacancies, further training measures and in the course of the termination of employment relationships. If necessary, CA Immo will provide the resources required to prevent discrimination on the grounds of disability (assistive technologies, workplace design, etc.). CA Immo also cooperates with organisations that facilitate access to the labour market for people with disabilities.

Every employee is obliged to respect the personal sphere of other employees. We condemn any form of sexual or other harassment and will not accept it in any way. Our employees are personally responsible for behaving in such a way that no offence can be taken at their behaviour towards other people.

#### B) Ban on bullying

A respectful, appreciative, fair and polite working environment is one of the prerequisites for a successful company in the long term. Every employee (including managers, the Management Board and supervisory bodies) is therefore obliged to maintain and promote a positive working environment. This also includes the obligation of each individual to contribute to the creation of a culture of appreciation, cooperation and inclusion. This is achieved above all by respecting the dignity and personality of each individual.

Bullying is characterised by the exercise of systematic psychological pressure in the workplace, through which the persons affected are harassed and mentally injured. Our employees must therefore refrain from any behaviour that subjectively leads to colleagues being exposed to such pressure.

#### C) Prohibition of harassment

Every employee is obliged to respect the personal sphere of his or her fellow human beings. Sexual or other harassment is unacceptable and therefore prohibited. Our employees are personally responsible for ensuring that they do not behave in a way that could cause offence to others.

#### D) Leadership and role model

The Management Board of CA Immo - supported by the respective managers and the Human Resources department - is responsible for the management and supervision of employees. Managers play a particularly important role as role models for compliance with our codes of conduct and internal company guidelines. They also monitor compliance with these regulations by employees.

#### E) 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 / working groups to Corporate Office & Compliance in order to evaluate potential conflicts of interest.

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## VI. POSSIBILITY OF COMPLAINT

Violations of this guideline will be punished under labour 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 superior or, if necessary, the higher-level manager and the Corporate Office & Compliance department responsible for compliance about these incidents. It is also possible 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.