

## **PROCUREMENT GUIDELINE**

**Department primarily responsible:** CPO

**Persons affected:** All employees

<b>Version</b>	<b>Approved by the Management Board on / in force from</b>
Version 1.0	2021-12-15
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# PROCUREMENT GUIDELINE

## I. PREAMBLE

We are one of the leading property investment and project development companies in Central Europe and, as such, the first port of call for investors and shareholders, equity and debt capital providers, buyers, customers, tenants and interested parties, suppliers, business and contractual partners, employees, government and interest group representatives as well as the media and the general public. We are successful in what we do and set standards for sustainability, quality, transparency and fairness in our business segment.

Our aim is to create lasting value with property, to generate sustainable benefits for our shareholders, tenants and end users and to use resources consciously and sparingly in all our activities.

In line with this positioning and on the basis of our Code of Ethics, CA Immo has issued the following procurement guidelines. It is binding for our employees. Failure to comply with it may have consequences under labour law.

The purpose of our procurement guideline is to ensure that procurement processes and their complete documentation from the pre-selection process (e.g. suitability test through to the final award (contract award)) are standardised throughout the Group on the basis of the applicable laws and regulations and taking into account aspects of sustainability and quality.

Our contractual partners must recognise the sustainability and employee protection provisions of these guidelines before concluding a contract and undertake to comply with them and pass them on to their business partners and suppliers.

The procurement guideline applies to CA Immobilien Anlagen AG and to all companies in which CA Immobilien Anlagen AG directly or indirectly exercises sole or majority control (hereinafter jointly referred to as "CA Immo"), as well as to companies acting on behalf of and/or for the account of CA Immo.

In the case of minority shareholdings (<50%) and joint ventures, we always endeavour to ensure that this procurement guideline is also adhered to as a basis for awarding contracts during contract negotiations.

Our procurement guideline regulates the handling of processes in connection with the initiation of contractual relationships, but has no relation to the applicable public procurement regulations, to which CA Immo is

only bound if CA Immo participates in a public procurement procedure.

CA Immo is also internally and externally opposed to all forms of corruption and bribery when awarding contracts.

Corruption is defined as the abuse of entrusted power for private gain or advantage. 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 improper act or a breach of trust.

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## II. (LEGAL) BASIS

With this procurement guideline, we pursue the following objectives for all services to be commissioned (e.g. construction services and deliveries as well as maintenance and repair contracts, services of architects and engineers including project management of general, non-construction-specific services and deliveries or work contracts, (advertising) agency contracts, etc.):

- Ensuring price and quality competition to achieve optimum award results
- Ensuring the quality of the service
- Ensuring economic efficiency
- Safeguarding and promoting environmental protection and sustainability
- Securing the planned dates
- Prevention of business-damaging actions and
- Ensuring transparency in the awarding of contracts.

At a legal level, this procurement guideline serves in particular to ensure compliance with mandatory company law provisions on capital maintenance, to ensure that the Management Board and the respective managing directors of subsidiaries comply with the standard of care of a prudent and conscientious manager and to prevent bribery and corruption.

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## III. RESPONSIBILITIES

The Corporate Office & Compliance (CPO) department has **primary responsibility** for this policy.

The Legal department (LEG) has **secondary responsibility** for this directive.

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

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

#### IV. GENERAL PRINCIPLES

The **principle of equal treatment (prohibition of discrimination)** is one of the fundamental principles of procurement processes. All participants in procurement procedures must be treated equally, unless discrimination is expressly required or permitted by law.

The duty of equal treatment permeates all phases of the procurement procedure and requires that all candidates and bidders are given equal opportunities in terms of access to the competition and the possibility of being awarded the contract. In practice, this means above all that all bidders must have the same level of information, that standardised deadlines and suitability and award criteria apply to all bidders and that these are also applied equally to all bidders.

When awarding contracts, CA Immo employees may not abuse the power entrusted to them for private gain or advantage and may not offer, promise, give or accept money, gifts or other benefits as an inducement or reward for an illegal, unethical or inappropriate act or a breach of trust. Notwithstanding this, the internal guidelines and responsibilities of CA Immo must be observed in all contract awards, in particular the rules on competences, the gifts and donations policy and the anti-corruption policy.

If external service providers are involved in procurement processes for CA Immo, suitable measures must be taken to ensure that this procurement guideline and all other internal guidelines are complied with.

#### V. INVITATION TO TENDER AND CALL FOR TENDERS

The employees responsible for the respective awarding of contracts decide, in the exercise of their responsibility and taking into account the respective special features and requirements of the (construction) measure, on the

##### a. Type of award

(e.g. general contractor / individual award, general planner / individual award specialist planner).

##### b. Type of service description and remuneration

(e.g. in the case of construction services, functional or with specifications; flat-rate or invoicing order, hourly wage or fee, etc.).

**Principle:** The service must be described as clearly and exhaustively as possible in order to ensure the comparability of offers and to avoid supplements. The service description (including individual components, e.g. mass determination) is to be prepared or specified exclusively by CA Immo (if necessary with the help of external service providers).

##### c. Number of bidders to be contacted

**Principle:** A sufficient number of bidders must be invited to submit tenders in order to ensure price and quality competition, taking into account the contract value and the work involved. From a contract value of **EUR 25,000**, at least three tenders must be obtained. However, it is also recommended that at least three tenders be obtained below this threshold. If approached bidders refuse to submit a bid or do not submit a response, this circumstance must also be documented.

Comparative offers may only be waived if there are substantial reasons for doing so (e.g. only one particular contractor is technically suitable; particular urgency; supplementary commission for ongoing measures, existence of a jury decision in architectural competitions; existence of contractual (e.g. urban planning) obligations to commission certain contractors). The exceptional reasons must be documented in such a way that a knowledgeable third party can understand these reasons in retrospect.

##### d. Selection of bidders and third party compliance

**Principle:** Only competent, capable and reliable candidates will be invited to tender. In addition, there may be specific requirements derived from the respective task. If it is not possible to check these criteria in advance, the necessary evidence must be requested with the tender or during the award process (at the latest before the contract is signed) (e.g. proof of creditworthiness, references, qualifications of key personnel, personnel and technical resources, entry in the register of craftsmen or commercial register, certificate of exemption from construction withholding tax, liability insurance, etc.). The existence of an existing environmental management system is also enquired about. Depending on the size (in-

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cluding financial) and therefore also the risk of the business project, we involve our business partners in preventive measures ("**third-party compliance**") and/or carry out third-party due diligence as appropriate, covering all aspects relevant to the respective business project. Furthermore, business partners are generally obliged to comply with the CA Immo Business Partner Code of Conduct, which is attached to the tender documents. A pending lawsuit with a (potential) bidder does not necessarily preclude entering into further transactions with this bidder/business partner.

However, in the case of bidders with whom CA Immo is actively or passively involved in a (potential) legal dispute, the Legal and Corporate Office & Compliance departments must be consulted before the contract is awarded if the contract value exceeds **EUR 1 million**, and their concerns must be recognised in the decision-making process as part of the business judgement rule. The Legal and Corporate Office & Compliance departments may submit the relevant decision to the full Management Board of CA Immo for approval.

#### e. Tender documents

**Principle:** Tender documents should be sent to all applicants at the same time, specifying a standardised deadline for submission of tenders. Information relevant to the tender must always be made available to all eligible applicants at the same time in order to ensure price competition and comparability of tenders.

**Contractual framework:** Together with the tender documents, bidders shall be provided with a model contract, if any, to be agreed with LEG in advance, including the main contractual conditions (deadlines, securities, liabilities, warranty, etc.) and/or the General Terms and Conditions of Contract (GTC) (hereinafter collectively referred to as the "contractual framework") - in the respective valid regional version - and bidders shall be informed that the conditions specified in the contractual framework form the basis for the submission of bids and the contract to be concluded.

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## VI. TENDER EVALUATION AND AWARD DECISION

Offers must be submitted in writing and have a legally binding signature. In the event of inadequate, incomplete or unclear tenders, the bidder should be given the opportunity to clarify or complete the documents.

As soon as they are opened, offers must always be processed or checked jointly by at least two internally responsible persons in accordance with the dual control principle.

Digital offers are accepted provided they are submitted in a form that can be interpreted as binding even in the event of legal disputes (signed to a sufficient extent and form).

As a first step, the bids must be reviewed by the internal responsible parties or the external service providers commissioned to do so or, in the case of a competitive procedure, by a jury with regard to compliance with all formal requirements and for anomalies that could distort competition. The results of this review must be documented as part of the award decision.

The award decision is made on the basis of criteria (e.g. price, quality, execution time, etc.) defined before the bid opening according to company-related aspects. In addition to an economic and project-related bid evaluation, compliance with the standards and behaviours defined in the Business Partner Code of Conduct in accordance with the business partner's risk profile must also be taken into account. Bidders who do not at least promise to fulfil the following points in their bid are eliminated from the award process:

- Compliance with the minimum wages and labour protection regulations applicable in the respective country and industry.
- Exclusion of any form of activities not declared in accordance with the applicable laws (exclusion of undeclared work).
- Compliance with human rights (as defined in the UN Charter and the European Convention on Human Rights) in its own sphere of activity and, to the best of its knowledge, in the production and development of the materials and equipment used. 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).
- Exclusion of any form of discrimination based on gender, sexual orientation, marital status, regional or social origin, race, skin colour, religion, age, membership of an ethnic minority, disability of any kind or for any other reason.
- Compliance with applicable fair competition laws.
- Compliance with applicable taxation laws.

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- In line with applicable legal provisions in this regard implementation of effective measures and internal processes to prevent bribery and corruption.

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## VII. COMMISSIONING, DOCUMENTATION, TESTING

### A) Commissioning

Awarding of the contract takes place after the tender evaluation, the subsequent negotiations and the preparation of an award decision by the internally authorised persons in the form of a written contract, in which all stipulations made and results of negotiations are to be conclusively and exhaustively regulated.

This also applies if comparative offers were not obtained for significant reasons (see points c) and d) above). In this case, the reasons why comparative offers were not obtained must also be documented in detail.

No services may be requested or rendered prior to the conclusion of the contract. Changes to the order and supplementary services must also be ordered in writing with a price agreement before the work is carried out.

To secure the provision of services during the construction phase and to secure the warranty obligation after acceptance, adequate securities must be demanded from the contractor depending on the order volume (e.g. security retention, guarantee).

### B) Documentation

The aim of the documentation is to ensure that all information is available to all persons and that the award decision made is comprehensible. Therefore, all steps of the award process must be documented in the project file in a comprehensible manner and the award decision must be justified in writing, documenting the points of consideration of the specialist departments to be involved. The award process and the basis for the decision must be documented in such a way that a knowledgeable third party can subsequently understand these reasons.

It is the responsibility of the respective heads of the specialist department carrying out the tender to define and implement a documentation process suitable for their respective area of responsibility. In any case, pure documentation via e-mail is not permitted; award decisions must also be documented in such a way that non-specialist persons from the Internal Audit and Corporate Office & Compliance departments also have access to the respective folder structure.

### C) Examination

Compliance with this guideline is reviewed by the Internal Audit department or, if necessary, by the Corporate Office & Compliance department responsible for compliance.

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## VIII. POSSIBILITY OF COMPLAINT

Violations of this policy 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 \(caimmo.com\)](https://www.caimmo.com/whistleblower-system) is available.

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.