

CONSUMPTION DATA OF THE CA IMMO PORTFOLIO - SURVEY METHODOLOGY

DEFINITIONS AND REPORTING BOUNDARIES

Organisational boundaries

For our data boundary, we take an operational control approach. All key figures stated in the course of ESG reporting refer to CA Immobilien Anlagen AG and all fully consolidated subsidiaries in the respective reporting period or reporting date (unless otherwise stated). Consequently, reporting includes exclusively portfolio properties that were in operation and fully-owned by CA Immo throughout the year under review. Properties that were acquired, sold or completed in the reporting period (financial year) and thus were not part of our investment portfolio for the entire period were not included.

Coverage

We seek to report on all properties within the above-defined organizational boundary, with the exception of properties

- which are held as reserve plots and whose existing development, if any, is not comparable with CA Immo's portfolio (temporary buildings, heritable building rights, etc.)
- which are used as parking garages.

Office properties form the core segment of CA Immo; as of the reporting date 31 December 2021, office properties accounted for around 90% of the total portfolio, the rest was accounted for by hotels (6%) and other types of use (4%).

The table "Energy, water consumption, waste generated and CO₂ footprint of the portfolio 2021" includes the consumption data of all existing CA Immo buildings that were within the scope of application in the 2021 financial year. In total, around 90% of the entire portfolio as defined above (by rentable floor space) was included in the consumption data analysis in fiscal year 2021 i.e. 66 buildings.

In order to be able to provide a comprehensive data collection for the total energy consumption of our buildings, we seek to obtain tenant consumption data (tenant electricity purchased directly by the tenant) from both all single-tenant buildings and multi-tenant buildings.

Data on the own used offices, both in its own portfolio properties and in rented office buildings, are shown separately in the table "Energy, water consumption, waste generated and CO₂ footprint of own-used offices 2021". Compared to previous year, the scope of the analysed office portfolio was expanded to include all CAI own used and rented office areas. Therefore, the coverage has increased from 3 to 17 offices.

Scope of reporting

In reporting on the consumption data of our existing portfolio, we follow the scope definition of the Greenhouse Gas Protocol.

- Scope 1: Direct emissions from the combustion of energy sources procured directly by CA Immo (natural gas)
- Scope 2: Indirect emissions from the provision of energy sources procured by CA Immo outside CA Immo properties (electricity and district heating)
- Scope 3: Indirect emissions generated within the CA Immo value chain. This includes energy volumes procured directly by tenants or procured by CA Immo for direct onward transmission to its tenants (submetering).

For the conversion of energy consumption to greenhouse gas emissions, site-based conversion factors from DEFRA (for district heating and gas) and the International Energy Agency IEA (for electricity) or market-based conversion factors from the respective suppliers (for district heating and electricity) were used.

Estimation of landlord-obtained utility consumption

Energy consumption is based on invoices and, if applicable, on meter readings. Water consumption is also based on invoices or meter readings. Estimates for water and energy data were made based on the requirements of the EPRA Sustainability Best Practices Recommendations 3rd Edition. In some cases, we converted waste data reported in volumetric units. Density conversion factors developed by the UK Environment Agency were used for this purpose.

Boundaries – Reporting on landlord and tenant consumption

Where possible, the total consumption quantities (energy and water) of the properties were recorded. The total energy quantities include energy purchased by the landlord to supply the technical building equipment and common areas, energy purchased by the tenant, and en-

ergy purchased by the landlord, which is passed on directly to the tenants and recorded and billed as part of submetering. All three components are reported separately. Water consumption is based on the entire building and therefore also includes tenant consumption. The waste data includes waste from tenants and landlords, since CA Immo is responsible for the waste contracts.

Analysis – Normalisation

Intensities Energy-Int (building energy intensity), GHG-Int (greenhouse gas emission intensity) and Water-Int (water intensity) were calculated using the Gross Internal Area (GIA in sqm incl. garage parking spaces, basement and storage area located in the building) as denominator for whole buildings. Only those buildings for which complete data are available are included in the calculation of the intensity ratios. For our owner-occupied office space, we report on intensity performance indicators using the space we use in the building (rental space).

Analysis – Segment analysis

Segment analysis has been conducted on a geographical basis. The office portfolio includes properties in Germany, Austria and CEE (Czechia, Hungary, Poland, Romania and Serbia).

Analysis – Like-for-like analysis

Like-for-like analysis includes all properties that were in continuous operation and part of the CA Immo portfolio in the last two full reporting years (operational control). To ensure meaningful comparability, the individual performance indicators only include properties for which consumption data is available from both years.

Indicator	EPRA	Boundaries	Unit of measure	CAI own-used Office spaces (excl. Offices in own Buildings)				CAI own-used Office spaces (incl. Offices in own Buildings)					
				2020	Applicable office space (GLA)	Coverage	% Estimation	2021	Applicable office space (GLA) ¹	Coverage ²	% Estimation	% change	
Total electricity consumption	Elec-Abs	Total energy consumption from electricity	kWh	131.335	4.484 m ²	3 out of 3	0%	342.041	12.823 m ²	17 out of 17	0%	160%	
		% from renewable sources		44%				90%					
Like-for-like electricity consumption	Elec-LFL	Total energy consumption from electricity		131.335	4.484 m ²	3 out of 3	0%	126.696	4.518 m ²	3 out of 3	0%	-4%	
Total energy consumption from district heating and cooling	DH&C-Abs	Whole building		169.080	4.484 m ²	3 out of 3	0%	497.125	10.461 m ²	11 out of 11	4%	194%	
		(% from renewable sources)		0%				0%					
Like-for-like consumption from district heating and cooling	DH&C-LFL	Whole building		169.080	4.484 m ²	3 out of 3	0%	218.190	4.518 m ²	3 out of 3	7%	29%	
Total energy consumption from fuel	Fuels-Abs	Whole building		N/A	N/A	N/A	N/A	175.461	2.362 m ²	6 out of 6	1%	N/A	
		% GHG Offset		N/A				4%					
Building energy intensity	Energy-Int	Whole building		67	4.484 m ²	3 out of 3	0%	79	12.823 m ²	17 out of 17	2%	18%	
Like-for-like Building energy intensity	Energy-Int	Whole building		67	4.484 m ²	3 out of 3	0%	76	4.518 m ²	3 out of 3	0%	14%	
Direct GHG emission (total) Scope 1	GHG-Dir-Abs	Whole Building		N/A	N/A	N/A	N/A	32.137	2.362 m ²	6 out of 6	1%	N/A	
GHG Offsets of direct GHG emissions (total) Scope 1		Whole Building		N/A	N/A	N/A	N/A	1.190	43 m ²	1	0%	N/A	
Indirect GHG emission (total) Scope 2	GHG-Indir-Abs	Whole Building		75.336	4.484 m ²	3 out of 3	0%	184.171	12.823 m ²	17 out of 17	3%	144%	
Indirect GHG emission (total) Scope 2	GHG-Indir-Abs	Whole Building	65.165	4.484 m ²	3 out of 3	0%	59.031	12.823 m ²	17 out of 17	3%	N/A		
Building GHG emissions intensity	GHG-Int	Whole Building	16,80	4.484 m ²	3 out of 3	0%	16,87	12.823 m ²	17 out of 17	3%	0%		
Building GHG emissions intensity	GHG-Int	Whole Building	14,53	4.484 m ²	3 out of 3	0%	7,11	12.823 m ²	17 out of 17	3%	-51%		
Like-for-like Building GHG emissions intensity	GHG-Int	Whole Building	16,68	4.518 m ²	3 out of 3	0%	17,23	4.518 m ²	3 out of 3	5%	3%		
Like-for-like Building GHG emissions intensity	GHG-Int	Whole Building	14,43	4.518 m ²	3 out of 3	0%	3,16	4.518 m ²	3 out of 3	5%	-78%		
Total water consumption	Water-Abs	Whole building, municipal supply	m ³	596	4.484 m ²	3 out of 3	0%	2.150	12.780 m ²	16 out of 17	10%	260%	
thereof water consumption in areas with low water stress				N/A				986					
thereof water consumption in areas with low - medium water stress				N/A				194					
thereof water consumption in areas with medium - high water stress				N/A				0					
thereof water consumption in areas with high water stress				N/A				970					
thereof water consumption in areas with extreme high water stress				N/A				0					
Like-for-like water consumption				Water-LFL				Whole building, municipal supply					596
Building water consumption intensity	Water-Int	Whole Building	0,13	4.484 m ²	3 out of 3	0%	0,17	12.780 m ²	16 out of 17	10%	26%		
Like-for-like Building water consumption intensity	Water-Int	Whole Building	0,13	4.484 m ²	3 out of 3	0%	0,14	4.518 m ²	3 out of 3	30%	4%		
Weight of waste by disposal route (total)	Waste-Abs ²	Total Waste	Tonnes	31	3.583 m ²	2 out of 3	100%	50	10.930 m ²	10 out of 17	100%	59%	
				Landfill with or without energy recovery				7					
				Incineration with or without energy recovery				6					
				Reuse				0					
				Recycling				25					
				Materials Recovery Facility				0					
				Compost				0					
				Other				0					
Total diverted	31												
Weight of waste by disposal route (%)	Waste-Abs	Landfill with or without energy recovery	% disposal route	0%	3.583 m ²	2 out of 3	100%	21%	10.930 m ²	10 out of 17	100%	59%	
				Incineration with or without energy recovery				20%					
				Reuse				0%					
				Recycling				79%					
				Materials Recovery Facility				0%					
				Compost				0%					
				Other				1%					
				Total diverted				100%					
Like-for-like Weight of waste by disposal route (total)	Waste-LFL	Landfill with or without energy recovery	Tonnes	0	3.583 m ²	2 out of 3	100%	0	3.584 m ²	2 out of 3	100%	0%	
				Incineration with or without energy recovery				6					
				Reuse				0					
				Recycling				25					
				Materials Recovery Facility				0					
				Compost				0					
				Other				0					
				Total diverted				31					
Like-for-like Weight of waste by disposal route (%)	Waste-LFL	Landfill with or without energy recovery	% disposal route	0%	3.583 m ²	2 out of 3	100%	0%	3.584 m ²	2 out of 3	100%	0%	
				Incineration with or without energy recovery				20%					
				Reuse				0%					
				Recycling				79%					
				Materials Recovery Facility				0%					
				Compost				0%					
				Other				1%					
				Total diverted				100%					
Type and number of assets certified	Cert-Tot		Number of certified assets										

Footnotes:

1: In cases, where no specific consumption data are available, electricity (in CEE) and heating consumptions of own used offices were calculated as a proportion of total consumption based on the area. Common area electricity was not included in the calculations.

2: Specific waste data where not available for the CAI Offices. Waste data of offices were calculated pro rata based on waste data of the whole building and GIA office areas.

3: Compared to 2020, the scope of the analysed office portfolio was expanded to include all CAI own used and rented office areas. Therefore, the coverage has increased from 3 to 17 offices.