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CODE OF CONDUCT FOR  
BUSINESS PARTNERS

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## PREAMBLE

CA Immobilien Anlagen AG, FN 75895 k, which is listed on the Vienna Stock Exchange, and its affiliated companies (hereinafter also referred to as "**CA Immo**" or "**we**") is one of the leading real estate 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, the media and the general public. We are successful in what we do and set standards for quality, transparency and fairness in our business segment.

Our aim is to create lasting value with real estate, 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 our self-imposed goal, we are committed to our core values ("**Code of Ethics**"), which are regulated in more detail in our own standards of conduct ("**Code of Conduct**") (<https://www.caimmo.com/de/investor-relations/corporate-governance/unsere-werte/>). These core values and standards of conduct are binding for us and our employees.

We also require our business partners to adhere to at least comparable core values and standards of conduct - based in particular on the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights, including the fundamental principles and rights set out in the eight core conventions of the International Labor Organization's Declaration on Fundamental Principles and Rights at Work and

the International Bill of Human Rights - with regard to the ethical, legal and moral principles set out therein. This **Code of Conduct for Business Partners** (the "**Business Partner CoC**") serves to specify the core values and standards of conduct, which we require each of our tenants, lessees, suppliers, service providers and all other contractual partners (the "**Business Partner**") to comply with as a minimum. Our core values and standards of conduct must be complied with by our business partner itself and with regard to all types of employees, including employees of its subcontractors and all other subordinate subcontractors and any lenders and vicarious agents used by the business partner and, to the extent specified below, along its supply chain. This applies in particular to compliance with legal, ethical and moral standards in the following areas:

- Compliance with laws and adherence to the law
- Safeguarding the integrity of actions (in particular combating bribery and corruption and preventing conflicts of interest)
- Compliance with human rights
- Commitment to social responsibility and compliance with employee rights
- Compliance with environmental standards
- Ensuring the principles of fair competition
- Compliance with fair tax practices
- Binding nature and enforceability of related commitments
- Ensuring a whistleblowing procedure that is accessible to everyone

For reasons of better readability, the generic masculine is used in this Business Partner CoC and female and other gender identities are expressly included, insofar as this is necessary for the statement.

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# BASIC VALUES AND STANDARDS OF CONDUCT BINDING FOR OUR BUSINESS PARTNERS

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## I. COMPLIANCE WITH THE LAW AND FAIR COMPETITION

CA Immo is committed to fair and equitable competition on merit, in which companies compete on the basis of the merits of their goods and services. CA Immo is therefore particularly concerned to ensure fair competition on the merits within the framework of the applicable legal provisions, which is why we demand the following conduct from our business partners:

### **Compliance with legal regulations and adherence to the law**

The business partner undertakes to respect all domestic and foreign legal provisions applicable to its goods and services as well as legally binding decisions of courts and authorities affecting it and to reliably fulfill the resulting obligations. In addition, the business partner is expected to demonstrate honesty and fairness in all aspects of its business activities and undertakes to fulfill its social responsibility in relation to all its business activities.

### **Compliance with and guarantee of fair competitive conditions**

The business partner undertakes not to enter into any formal or informal anti-competitive agreements that lead in particular to price fixing, collusion, bid rigging, bid restrictions or the division/control of markets. The business partner may not exchange any current, past or future price information with competitors and may not participate in any cartel or activities that would restrict or impair competition in an unlawful manner.

### **Compliance with fair tax practices**

The business partner undertakes to behave openly and transparently towards the relevant tax authorities. Under no circumstances may the business partner participate in deliberate tax evasion.

### **Protection of sensitive, confidential and proprietary information**

The business partner undertakes to ensure that all sensitive, confidential and proprietary information and data of CA Immo and others are adequately protected against unauthorized access, destruction, use, processing, modification and disclosure by appropriate physical and electronic security procedures.

The business partner must notify CA Immo of any breach of information and data protected in this sense as soon as it becomes aware of it.

### **Protection of intellectual property**

The business partner further undertakes to protect and respect the intellectual property appropriately.

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## II. MAINTAINING INTEGRITY IN BUSINESS CONDUCT

The business partner undertakes to always take business actions and decisions in accordance with appropriate, objective and economic considerations and free from any appearance of a conflict of interest. This requires in particular compliance with the following behavior:

### **Combating bribery and corruption**

The business partner undertakes to establish a compliance program appropriate to the nature, scope and risks of its business with regard to compliance with anti-corruption laws and to exercise reasonable care in the course of preventing and detecting corruption in all its business relationships.

### **Ensuring the appropriateness of gifts and courtesies in business transactions**

The business partner undertakes not to use the exchange of business courtesies to gain an unfair competitive advantage. In every business relationship, the business partner must ensure that the offering or acceptance of gifts or business courtesies is permissible under the applicable legal provisions and that this exchange does not violate the basic values and rules of conduct of the recipient and is in line with appropriate market customs and practices. Under no circumstances, however, may cash gifts or cash equivalents be offered or accepted by the business partner.

### **Compliance with anti-money laundering obligations**

The business partner undertakes to refrain from money laundering or financing for illegal or unlawful purposes.

The business partner agrees to undergo a money laundering check at the request of CA Immo.

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### **Prohibition of insider trading**

The business partner undertakes and must ensure with regard to its employees that no material or non-public information obtained in the course of its business relationship with CA Immo is used as a basis for trading in shares or securities of a company or enabling others to trade in them.

The business partner also agrees to submit to further compliance obligations in this regard at the request of CA Immo, in particular to sign a project-related compliance declaration in line with standard market practice to prevent insider trading.

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## **III. ENVIRONMENTAL PROTECTION AND COMPLIANCE WITH ENVIRONMENTAL STANDARDS**

We consider a proactive, forward-looking and long-term environmental strategy, the ongoing evaluation and improvement of the impact of our own performance on the environment and vice versa, as well as increasing environmental and energy efficiency and ensuring a long-term material cycle to be an essential cornerstone of our business activities. The applicable legal regulations on environmental protection are minimum standards.

### **Establishment of appropriate measures to ensure effective environmental management**

The business partner undertakes to actively manage environmental risks as part of its business operations and to set up a sustainability management system appropriate to the nature, scope and risks of its business.

### **Environmental protection requirements**

The business partner undertakes to deal strategically and systematically with environmental issues and the environmental impact of its business activities. In addition, the business partner undertakes to comply with all relevant environmental protection laws and regulations. The business partner also undertakes to identify its environmental risks as part of its operational processes and to take and develop appropriate and suitable measures to minimize them. The business partner shall take appropriate measures to protect the environment and the climate, such as proactively reducing greenhouse gas emissions by using and promoting renewable energies; conserving resources and using energy, water and natural resources

efficiently; and reducing waste, reusing waste by using recycled materials and disposing of waste safely.

The business partner is also obliged to provide information on its own environmental activities and measures on request.

The business partner also undertakes to actively support the publicly communicated sustainability strategy of CA Immo, including in particular cooperation by supplying non-personal data, for example for CA Immo's circular economy database solutions or ESG Reporting.

### **Ensuring sustainable procurement**

The business partner undertakes not to procure goods and materials illegally. In doing so, it is obliged to take measures for the responsible procurement of goods and materials in order to ensure compliance with legal regulations. The business partner shall ensure that neither goods and materials containing raw materials that originate from a conflict region and whose purchase directly or indirectly supports or finances armed groups, nor illegally harvested timber and timber products made from it are supplied to CA Immo.

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## **IV. SAFEGUARDING AND PROTECTING HUMAN AND EMPLOYEE RIGHTS**

Human and employee rights are to be regarded as fundamental values. Therefore, the business partner undertakes to comply with the human and employee rights defined in the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights, including the fundamental principles and rights from the eight core conventions set out in the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, the International Bill of Human Rights and to uphold ethical standards in its actions at all times.

### **Ban on child and forced labor**

The business partner undertakes to observe the aforementioned human rights and in particular the rights of children and to actively prevent any kind of child labor in its company.

CA Immo does not tolerate any form of slavery, human trafficking, servitude or involuntary prison labor. The

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business partner is therefore obliged to prevent any form of forced labor. No employee may be forced to work through the direct or indirect use of violence, intimidation or other reprisals. The business partner confirms that it will only use employees of any kind who voluntarily provide their labor services.

#### **Compliance with statutory working hours, minimum wages and social security regulations**

The business partner undertakes to comply with the maximum working hours specified in the applicable legal provisions. In any case, it is incumbent on the business partner to ensure compliance with the internationally recognized maximum working hours (maximum 48 regular working hours per week, at least 24 hours of continuous work interruption at least every 7 days, maximum 12 hours of overtime).

The business partner undertakes to ensure that the wages and benefits paid to its employees are fair and comply with the applicable legal provisions and (collective) contractual agreements. In particular, this also includes, where required by law, ensuring that the respective persons are registered for social security, that social security and social fund contributions are paid and that vacation is granted and other payments owed are made.

#### **Ensuring anti-discrimination and inclusion**

The business partner undertakes to create a diverse and inclusive working environment and to prevent any discrimination based on gender, sexual orientation, marital status, regional or social origin, race, skin color, religion, ideology, age, membership of an ethnic minority, disability of any kind or for any other reason.

The business partner also undertakes to create and maintain a working environment that is free from physical, psychological, sexual and verbal harassment, intimidation or other abusive behavior.

#### **Ensuring collective employee rights (rights of assembly, organization and strike)**

The business partner undertakes to ensure the self-organization rights of employees (rights of assembly, organization and strike) and to allow its employees to exercise their employee and assembly rights without restriction or to become members of external employee organizations (trade unions).

#### **Ensuring workplace safety and health**

The business partner undertakes to provide its employees with a safe and healthy working environment, to evaluate risks at appropriate intervals and to take effective preventive measures. The business partner is responsible for strictly complying with market standards for health and safety and the applicable legal provisions.

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#### **V. COMPLAINTS / WHISTLEBLOWING SYSTEM**

The business partner is obliged to inform CA Immo of any suspected or known breaches of the obligations set out in this business partner CoC or obligations arising from legal provisions.

This can be done - anonymously if desired - via the electronic whistleblower system on the CA Immo website, which can also be accessed by third parties at any time and can be reached via the following link: <https://www.caimmo.com/de/investor-relations/hinweisgebersystem/whistleblower/>.

We will not retaliate against anyone who makes a good faith report of suspected or known misconduct, nor will we tolerate retaliation by others. Similarly, we expect that the Business Partner will not retaliate against anyone who makes a good faith report of suspected or known misconduct. In this sense, we understand "in good faith" to mean that the person making the report has, to the best of their knowledge and belief, perceived the reported facts to be true and in breach of the obligations set out in this Business Partner CoC or legal obligations in general.

Any information reported is investigated impartially by the Corporate Office & Compliance department responsible for compliance and, in the event of a potential conflict of interest, by Internal Audit.

If legally obliged to do so, the business partner also undertakes to introduce and maintain a whistleblowing system in accordance with the relevant laws.

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## VI. LIABILITY

The business partner expressly declares to the respective CA Immo company as its contractual partner

- to comply with the obligations of this Business Partner CoC and monitor them appropriately;
- to take the necessary measures to legally bind the obligations of the business partner CoC to its affiliated companies and their employees, including employees of its subcontractors and all other subordinate subcontractors and any lenders and vicarious agents who are directly or indirectly involved in transactions with a CA Immo company as a contractual partner;
- to take measures appropriate to the nature, scope and risks of its business in order to ensure that the obligations of the business partner CoC are also complied with along its supply chain;
- that by signing the present Business Partner CoC, it becomes an integral part of the contract and is binding for all business and contractual relationships of all kinds concluded and to be concluded by the business partner with a CA Immo company as contractual partner;
- that in the event of contradictions between this Business Partner CoC and the provisions made in the main contract, the provisions made in the main contract shall take precedence. If there are any ancillary agreements in connection with the main contract (e.g. NDA), the provisions in the ancillary agreements shall take precedence over the provisions in this Business Partner CoC;
- that the business partner seriously negotiates with us the adjustment of this Business Partner CoC in the event of changed legal requirements and may only refuse to make necessary adjustments for CA Immo for good cause;
- that CA Immo is granted the right to appropriate audits at its own expense - with the reasonable cooperation of the business partner - in order to confirm ongoing compliance with the obligations of the business partner CoC. In this respect, CA Immo also has the right to receive appropriate information and documents relating to the business partner's compliance with its obligations under this business partner CoC, such as relevant certifications;
- that CA Immo reserves the right to respond appropriately in the event of breaches of this business partner CoC attributable to the business partner, depending on the severity of the breach. These include in particular, but are not limited to, a request to remedy the breach

without delay, the assertion of claims for damages or the termination of the contract. In the event of serious breaches of this Business Partner CoC, CA Immo reserves the right to extraordinary termination of the contract with immediate effect.

