
GUIDELINE ON GIFTS AND DONATIONS

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GUIDELINES ON GIFTS AND DONATIONS

I. PREAMBLE

These guidelines define the circumstances under which gifts, donations and other benefits are:

- prohibited under all circumstances
- subject to an internal approval procedure, or
- granted without permission being required following rigorous evaluation.

Gifts and donations are allowances granted to institutions, organisations or individuals, either in cash or in kind (including invitations to sporting, cultural or other social events). **CA Immo employees may only give them for reasons of goodwill (to meet a social responsibility) and never with the intention of gaining a business advantage or in the expectation of counter-performance.**

CA Immo is committed to combating every kind of internal and external corruption and bribery.

Corruption is defined as the abuse of entrusted power for private purpose or advantage. Bribery is committed by anyone who offers, promises, gives or receives money, a gift or other benefit as an inducement or reward for an illegal, unethical or improper act or breach of trust.

For reasons of differentiation, these guidelines define donations as allowances given to institutions or organisations; allowances to individuals are regarded as gifts. **Unless explicitly indicated otherwise, the term ‘gifts’ refers to gifts, invitations and all other benefits in the following. The handling of Donations is described separately under point III.**

For reasons of legibility, the generic masculine form may be used in these guidelines; this explicitly includes female and other gender identities where required to convey an assertion.

II. GIFTS

In business relationships, only conventional **gifts** may be given and accepted. Employees may not accept or offer any gifts with an inappropriate social or monetary value (guide value of EUR 100). Offering, promising, assuring or holding out the prospect of cash or benefits in kind, of whatever nature, to public officials is strictly prohibited. Where stricter regulations apply in specific countries in which CA Immo does business, these shall take precedent.

Invitations to business lunches may be accepted in the normal course of events. In this case, locally applicable

payment terms must be strictly observed. During ongoing contract negotiations with a recipient or giver of a gift, allowances and invitations to events or hospitality (outside of hospitality in the course of the actual contract talks) may not be accepted.

In the case of long-standing business contacts, the number and scope of business lunches must be reduced to an appropriate level; the number of invitations made and received should correspond. Approved budgetary resources are the precondition for billing invitations to business lunches made by our employees. All information required by the tax authorities must be provided.

All gifts and invitations offered and received (including business lunches) must be reported to the Corporate Office responsible for compliance for entry in the ‘hygiene list’ (register of gifts) and disclosed at regular intervals by Corporate Office. This regulation does not extend to our own branded advertising materials or promotional items.

Accepting gifts is invariably prohibited where this could damage the interests of the employer. In cases of doubt, the matter must be clarified in advance with the immediate manager or Compliance Office responsible for compliance; otherwise, the employee will be exposed to the risk of consequences under industrial law.

The following gifts are prohibited under all circumstances:

- Gifts that contradict the law, our code of ethics or our code of conduct, and those that impair the reputation of the CA Immo Group or conflict with our values.
- Socially inappropriate gifts.
- Gifts that (could) encourage unlawful conduct.
- Gifts that could hurt the feelings of third parties, especially with regard to their gender, sexual orientation, marital status, regional or social origin, race, skin colour, religion, ideology, age, membership of an ethnic minority or disability of any kind (see also ‘Corporate and Social Responsibility at CA Immo’).
- Gifts to individuals in the form of cash (excepting normal gratuities) or vouchers with a monetary value.
- Any other gifts or benefits as a reward for an unethical or improper act or breach of trust.

Employees with responsibility for **concluding or brokering transactions** may not accept **commission or other reward** from a business partner without the express permission of CA Immo. The purpose of this prohibition is to ensure that the employee acts solely in the interests of the

company; it does not extend to presents, tokens of gratitude or courtesies of the customary kind (e.g. gifts permitted under the terms of these guidelines).

Locally applicable regulations (and especially provisions under labour law and criminal law) also apply.

III. DONATIONS AND SPONSORSHIP

A. DONATIONS

Donations are allowances given to institutions or organisations, either in cash or in kind. A donation is made without expectation of gaining an advantage, whereby the emphasis is on the motivation for the donation.

CA Immo is aware of the social and societal responsibilities of an internationally active organisation, and assigns an annual budget for charitable donations.

This budget should be exclusively devoted to charitable purposes with a long-term social, environmental, scientific or cultural benefit. **Donations to private individuals and profit-making companies are not permitted.**

With this in mind, the following criteria must be observed when selecting supporting organisations and institutions:

- Cultural donations: In the course of its business activity, land and buildings or other spaces occasionally become available to the CA Immo Group for short-term usage. These can be made available as free, low-cost or subsidised premises for the interim occupancy of cultural organisations or for or artistic usages.
- Donations with environmental benefit: In the course of its activity, land and buildings or other spaces occasionally become available to the CA Immo Group for usage. These can be made available as free, low-cost or subsidised premises for the interim occupancy of organisations that contribute to environmental protection or promote biodiversity and sustainability through their business activity (e.g. providing areas for beehives or similar).
- Ad hoc social donations: The various subsidiaries of CA Immo engage in social sponsorship on an ad hoc basis, whereby authorisation must be obtained from the responsible Corporate Communications division.
- Donations with scientific benefit: Donations to scientific institutions or for research purposes are only permissible where these serve a long-term social or environmental benefit and/or have industry relevance.

- Long-term donations and cooperation agreements are allowed for institutions with sectoral relevance, although these invariably require Management Board approval.
- Sports donations: Given the self-imposed charitable nature of donations and the long-term aims thereby promoted, donations to sporting events or clubs are only permissible where these serve one of the aforementioned benefits, at least indirectly (e.g. charity football tournament, sponsored run or similar).

In addition, CA Immo promotes charitable commitments on the part of its employees; details are contained in separate guidelines.

To ensure compliance with these guidelines and proper utilisation of the allocated donations budget, donations above a certain amount require the explicit approval of the responsible Corporate Communications division internally. All donations under the terms of these guidelines must be reported to the Corporate Office responsible for compliance for entry in a 'donation list'.

B. SPONSORSHIP

Sponsorship is an allowance granted to an institution, organisation or person, either in cash or in kind, in return for counter-performance offering positive publicity (e.g. inclusion of logos on printed matter, opportunity to participate in podium debates, etc.).

Sponsorship must therefore be regarded as expenditure in return for public relations. As with all other payments for counter-performance, a written contract is required before making a payment; as a minimum, this contract must clearly and unambiguously define the payments and return services as well as the recipient(s) of payments.

Sponsorship is not permitted where the expected counter-performance is significantly less than the value of the sponsorship or does not meet a legitimate business interest.

In the case of donations and sponsorship, the necessary internal permissions must be obtained and documented (refer to the division of responsibilities of CA Immo).

IV. CONTRIBUTIONS TO POLITICAL PARTIES, POLITICALLY EXPOSED PERSONS AND CHURCHES

Contributions to political parties, politically exposed persons, churches and religious groups (donations of any kind, benefits in kind, etc.) are prohibited throughout the Group.

This does not apply to charitable establishments with a political or religious background, as long as promoting the common good is the main focus of the establishment. In this case, the specifications listed under point III must be observed.

V. MEMBERSHIPS

CA Immo Group companies may only enter into **paid memberships** where this justifies and is proportionate to the legitimate business interest. In particular, this involves the following organisational groups:

- Mandatory memberships (e.g. Austrian Federal Economic Chamber, German chambers of commerce and industry).
- Institutions and organisations promoting and supporting long-term urban developments and development projects, also in the context of recommendations, certification (ULI, DGNB, ÖGNI, etc.).
- Institutions and organisations promoting the development of corporate values and entrepreneurial conduct (e.g. ZIA, Corporate Governance Initiative).

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- Amalgamations of professional stakeholder groups (e.g. CIRA) or memberships of working groups active in company-relevant areas.
 - Institutions and organisations that promote and perform research in the real estate sector and develop standards (RICS, GIF Germany, Fraunhofer Institute – office 21, Real Estate Innovation Network REIN, Lean Construction Society).

Employees are permitted to have personal memberships of political parties, associations and lobbying or working groups (e.g. confederations of independent traders, working group to implement common standards etc). To ensure conflicts of interest are avoided and to train relevant staff members on specific aspects (ie antitrust law, for example) memberships in political parties, in working groups/task forces etc have to be reported to Corporate Office.