

# Setting the course for a future worth living

## Dear reader,

The operation of buildings is one of the main sources of CO<sub>2</sub> emissions worldwide. On the way to climate neutrality, measures to promote energy efficiency and the use of energy from renewable sources are an important lever in reducing climate-damaging emissions. At the same time, the way buildings are designed today must allow their optimal use under changed environmental conditions in the future.

These considerations were central to the alignment of our sustainability strategy, which we adopted together with CPI Property Group and S IMMO in the past financial year. The Group-wide strategy comprises numerous measures aiming to make the portfolio of IMMOFINANZ Group future-proof and environmentally friendly. We reaffirm our commitment to the Ten Principles of the Global Compact of the United Nations in the areas of human rights, labour, environment and anti-corruption. In this report, we are disclosing our continuous progress in integrating the Ten Principles in our business strategy and our everyday operations, thus contributing to the goals of the United Nations and the UN Sustainable Development Goals.

We took effective measures in all ESG areas in 2023. We successfully concluded a power purchase agreement with an Austrian energy company which will supply our Austrian portfolio with electricity from renewable sources in the long term. With this agreement, we are not only pursuing our green electricity strategy, but also protecting ourselves from price fluctuations on the international energy markets. In addition, we continued our ambitious photovoltaics initiative: in 2023 alone, photovoltaic systems with a total capacity of approximately 3,400 KWp were installed at our locations.

In addition, we adopted a Group-wide standardised Supplier Code of Conduct in 2023 with the intention to raise awareness of sustainable business operations among our partners and suppliers. We are thus taking responsibility beyond the boundaries of our company along the entire supply chain of IMMOFINANZ Group.

ESG topics also represented one of the focus areas of our most recent employee survey, which we conducted in autumn 2023. Overall, two thirds of all colleagues participated in the survey. The results serve as important indications for further improvements in terms of workplace quality and sustainability.

We are currently working intensively on preparing our reporting for the Corporate Sustainability Reporting Directive (CSRD), which will take effect in the 2024 financial year, and the European Sustainability Reporting Standards (ESRS). The disclosure obligations stipulated in these frameworks place significant demands on the entire company. We consider this a welcome opportunity to further improve the quality of our non-financial reporting.

Today we are setting the course for a future worth living, together with our employees, tenants and business partners. We are convinced that we can make a significant contribution with our measures in terms of sustainability.

Best regards

A handwritten signature in black ink, appearing to read 'Radka Doehring', written in a cursive style.

Radka Doehring

A handwritten signature in black ink, appearing to read 'Pavel Měchura', written in a cursive style.

Pavel Měchura

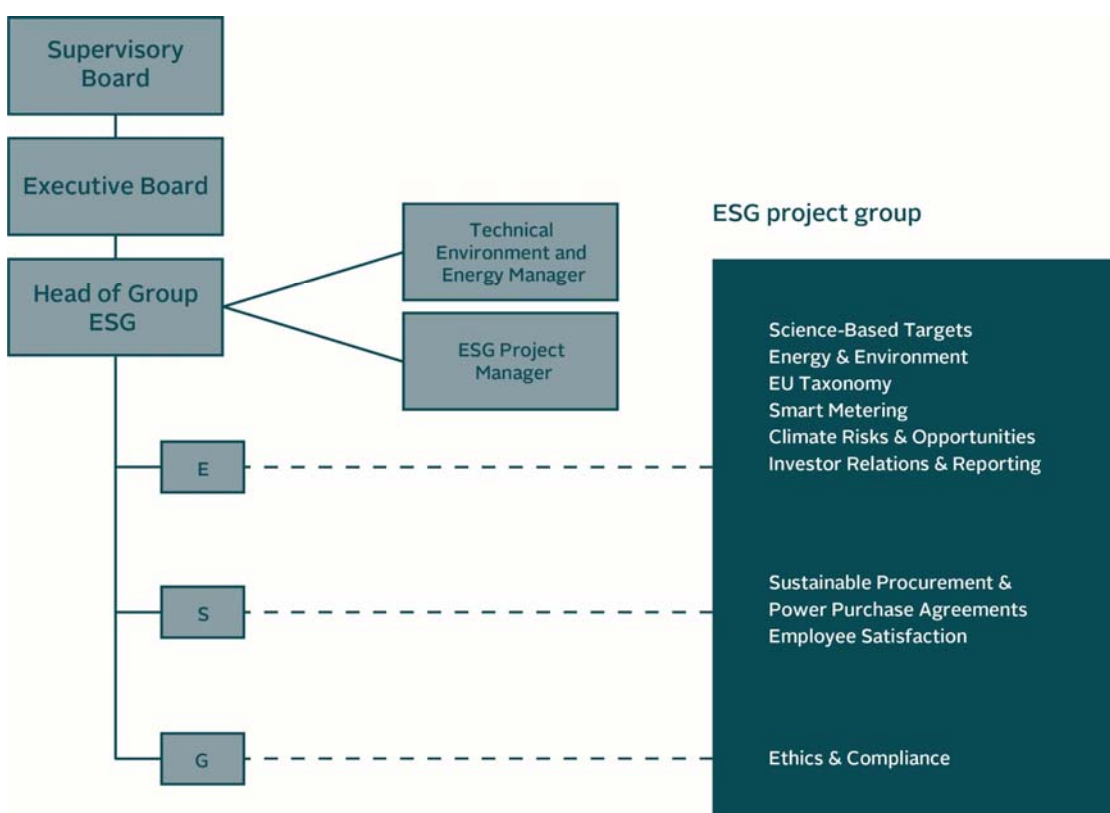
## General information

### ESG governance

#### ESG governance structure

The ESG Committee of IMMOFINANZ is responsible for all sustainability matters, discusses and exchanges information on current projects and conducts regular reviews of progress, relevant opportunities and risks. It also works on continuously embedding sustainability in the Group, as well as on advancing and optimising the sustainability strategy. Within the Group, the Executive Board is responsible for sustainability topics and formally reports to the Supervisory Board at least once a year, while an informal exchange also takes place on a regular basis.

The ESG staff position has been responsible for the Group-wide coordination and implementation of IMMOFINANZ's sustainability strategy since the beginning of February 2022 and for chairing the cross-functional ESG Committee. This committee is also implementing the development of sustainable supply chain management in the company.



#### S IMMO

As IMMOFINANZ acquired a majority investment in S IMMO at the end of December 2022, S IMMO is fully consolidated in the 2023 annual report. The figures included in the non-financial reporting therefore comprise the entire IMMOFINANZ Group. In analogy to financial reporting, S IMMO is presented as a stand-alone segment to allow comparability with the previous year.

#### ESG strategy

In the first half of 2023, IMMOFINANZ, CPI Property Group (CPIPG) and S IMMO standardised their ESG targets. Creating these synergies has further strengthened the joint position, allowing the companies to continue offering tenants optimal property solutions. The ESG targets are now summarised under the categories environmental, social and governance. The reported key indicators and calculation methods were standardised, thus increasing the transparency and soundness of reporting. Where possible, the requirements of the European Sustainability Reporting Standards (ESRS) were already taken into account. A new materiality analysis is scheduled for the 2024 financial year, during which the ESG targets will be challenged and, if necessary, adapted to the results of the analysis and the ESRS requirements.

According to the portfolio report, the property portfolio of IMMOFINANZ Group (IMMOFINANZ including S IMMO) comprised 518 properties as of 31 December 2023 with a combined value of EUR 8.2 billion, including 432 standing investments, 15 development projects and 71 pipeline projects including real estate inventories. As in the previous year, properties that are held for sale and fall under IFRS 5 are included in this non-financial statement (31 December 2023: EUR 258.6 million; see section 4.10 of the consolidated financial statements of the 2023 annual report for details).

The goal of IMMOFINANZ is the continuous expansion of a high-quality, sustainable property portfolio generating strong returns, while achieving long-term climate neutrality along the entire value chain in accordance with the targets of the Green Deal of the European Union.

### Materiality

IMMOFINANZ prioritises ESG topics according to their relevance for and impact on its business activities and its stakeholders. IMMOFINANZ's material topics were adopted for the 2023 financial year based on the materiality analysis of 2020 including the revisions made in 2022. As a result, the following material topics continue to be applicable:

Key areas	Material topics
Governance & ethics	<ul style="list-style-type: none"> <li>– Governance body</li> <li>– Business compliance and ethics</li> <li>– Anti-bribery and anti-corruption</li> <li>– Data privacy and data protection</li> <li>– Risk management</li> </ul>
Green & climate-resilient buildings	<ul style="list-style-type: none"> <li>– CO<sub>2</sub> reduction</li> <li>– Energy efficiency</li> <li>– Renewable energy</li> <li>– Building circularity and life cycle management</li> <li>– Green mobility</li> <li>– Biodiversity and responsible land use</li> </ul>
Socially sustainable spaces & customer satisfaction	<ul style="list-style-type: none"> <li>– Customer centricity</li> <li>– Socially sustainable spaces</li> </ul>
Socially sustainable workplaces & employee satisfaction	<ul style="list-style-type: none"> <li>– Employee development</li> <li>– Diversity, equality and inclusion</li> <li>– Employee satisfaction</li> <li>– Community investment</li> </ul>
Sustainable supply chain	<ul style="list-style-type: none"> <li>– Environmental and social impact across the supply chain</li> </ul>

A Group-wide standardised and renewed materiality analysis according to the ESRS criteria of double materiality is planned for the 2024 financial year.

Focus area	Goal	By	Progress
Environment	Reduction of greenhouse gas intensity of the property portfolio, including biomass, by 32.4% (target was validated by the Science Based Target Initiative in July 2022 and is consistent with the well below 2°C scenario of the Paris Agreement)	2030 (2019 baseline)	Greenhouse gas intensity was already reduced by almost 50% in 2023 compared to 2019.
	100% of electricity procurement from renewable energy sources	2024	In 2023, around 70% of electricity was procured from renewable sources.
	Reduction of energy intensity of the property portfolio by 10%	2030 (2019 baseline)	Progress is evaluated at Group level.
	Reduction of water intensity of the property portfolio by 10%	2030 (2019 baseline)	Progress is evaluated at Group level.
	Greatest possible avoidance of landfilling, waste recycling rate of 55% by the end of 2025, increase rate to 60% by 2030	2030	In 2023, the proportion of recycled waste remained almost constant. Minor deviations are due to the improvement in data quality.
Social	Gradual increase in the share of taxonomy-aligned economic activities at the consolidated Group level	ongoing	Share of taxonomy-aligned revenues, CapEx and OpEx increased significantly in 2023
	Increase in share of certified buildings (Access4you, BREEAM, DGNB, EDGE, Green Key, Green Star, HQE, LEED, WELL)	ongoing	Nearly 50% of the total lettable area of the standing investments has green building certification.
	Group-wide standardised green lease contracts for all new commercial leases and extensions	ongoing	The green lease contract was introduced in 2023; first contracts have been concluded, gradual rollout in the coming years.
	Share of female managers at least 33%	ongoing	In 2023, the share of female managers was 33%.
	At least eight training hours per employee per year	ongoing	13.6 training hours per employee were completed in 2023.
	Employee satisfaction surveys every two years	ongoing	Employee survey conducted in 2023
Governance	Acknowledgement of Code of Conduct by all employees	ongoing	Code of Conduct has been acknowledged by all existing employees
	Annual mandatory employee training on the Code of Conduct and the related directives	ongoing	Training conducted in 2023
	Every new and extended supply contract is subject to the Group-wide Supplier Code of Conduct	ongoing	Supplier Code of Conduct introduced in 2023
	Alignment of Executive Board remuneration to ESG criteria	ongoing	Individual remuneration agreements for 2023 incorporating ESG criteria

## Stakeholder engagement

The core business of IMMOFINANZ comprises the rental and management of office and retail properties, the purchase and sale of properties as well as development projects. Ongoing communication and the acceptance of the business by our various stakeholders are very important to the economic success of our business model. We actively include their views and concerns into the orientation of our business and the further development of our product offering.

IMMOFINANZ views itself as a partner to its stakeholders and is above all committed to its tenants, their customers and employees with the promise of quality and safety. Sustainability aspects are integrated in the planning, construction and operation of our properties in order to meet the needs of our stakeholders.

## Investors

In our reporting we want to further increase transparency towards our investors and other stakeholders, who are increasingly interested in climate-related topics. To this end, IMMOFINANZ participated in multiple ESG ratings and rankings in 2023. The company's environmental data was again fully and formally disclosed to the Carbon Disclosure Project (CDP) as part of the consolidated reporting of CPIPG in 2023 and received a "B" rating (2022 IMMOFINANZ: D). Moreover, the result of the Sustainalytics rating also improved again compared to the previous year. With a rating of 12.5, the ESG risk was considered to be low, compared with 13.1 and 15.6 in the preceding years (on a scale from 0 to 100).

**Tenants**

A special focus in the previous year was on the inclusion of our tenants in the value chain. Regular meetings with our tenants took place throughout the year, during which we presented our ESG strategy and looked for ways of working together. We want to be a reliable partner for our tenants in this context, maintain regular contact in order to learn from each other and thus mutually support each other in decarbonisation.

**Employees**

The engagement with our employees takes place in both physical and virtual meetings. The myNet intranet is available for internal communication. New policies are communicated to our employees on a regular basis. The year 2023 was characterised by strong change, which was on the one hand due to the challenging economic environment, and on the other hand due to the integration of IMMOFINANZ into the corporate structure of CPIPG.

**Suppliers**

IMMOFINANZ continued to work on improving sustainability along the value chain in 2023. A standardised Supplier Code of Conduct for the entire Group was established, which suppliers are required to sign whenever a contract is concluded or extended.

**Communities**

Although the operations of IMMOFINANZ are decentralised, the engagement with the communities takes place at both the local and Group levels. The focus is on a variety of topics and current events. In this context, our local teams worked closely with NGOs and local authorities to provide assistance as fast as possible.

**Cooperation and initiatives**

IMMOFINANZ is a member of numerous associations and institutions such as IG Lebenszyklus or Austrian Council of Shopping Places and thus regularly engages with other companies and organisations.

**Reporting – international standards and frameworks**

IMMOFINANZ adheres to leading international standards in its sustainability reporting. For example, the non-financial statement is published in accordance with the standards of the Global Reporting Initiative (GRI Universal Standards, see GRI index, page 144). The key indicators reported are also based on the Sustainability Best Practices Recommendations Guidelines (2017) of the European Public Real Estate Association (EPRA, see EPRA index, page 143). IMMOFINANZ was awarded as “Rising Star of the Year” at the Austrian Financial Communications Awards (AFCA), which places the company in the top 10 of the industry. In addition, several ESRS requirements have already been considered in the key indicators. IMMOFINANZ also meets the legal requirements resulting from the EU Non-Financial Reporting Directive.

## IMMOFINANZ follows leading standards and frameworks

Carbon Disclosure Project (CDP)	Full annual climate submission to CDP as part of the consolidated reporting of CPI Property Group
Global Reporting Initiative (GRI)	Non-financial reporting in compliance with GRI Universal Standards
UN Global Compact	Participant in the UN Global Compact committed to the UN SDGs
EU Taxonomy	Reporting meets the EU Non-Financial Reporting Directive
Sustainalytics	Further improvement in ESG rating: low risk with an ESG risk rating of 12.5 (scale from 0 to 100)
European Public Real Estate Association (EPRA)	EPRA Sustainability Best Practices Recommendations GOLD



IMMOFINANZ's sustainability management is aligned with the 17 Sustainable Development Goals (SDGs) of the United Nations and continuously advances the SDGs falling under its core business. Since 2022, IMMOFINANZ has been committed to the UN Global Compact corporate responsibility initiative and its principles in the areas of human rights, labour, environment and anti-corruption. By signing the UN Global Compact, IMMOFINANZ supports the world's largest sustainability initiative for businesses, thus confirming its social responsibility.



### EU Taxonomy

As part of the voluntary disclosure of the non-financial statement, IMMOFINANZ Group also reports information in accordance with the EU Taxonomy (see section "EU Taxonomy", page 153ff).

### Local authorities

Policymakers, especially at the local level, are important partners in the implementation of construction-related measures and development projects. In this area IMMOFINANZ maintains professional contact with all parties involved and aims to take the concerns of the population as well as the respective overall urban development into account.

## Governance

### Introduction

The business model of IMMOFINANZ Group is oriented towards long-term, sustainable value creation that is aligned with environmental, economic and social considerations. For further information on this topic, please see the income statement, FFO, personnel expenses and the indicators for employees, economy and society.

The acceptance of gifts, corruption, bribery, discrimination, and conflicts of interest constitute a reputational risk and a risk of financial damage for IMMOFINANZ. In line with our zero-tolerance approach to bribery and corruption, several directives are in place to mitigate these risks. There are currently no indications of systematic corruption risks. We encourage awareness raising among employees via regular courses and anti-corruption training.

We have made a clear commitment to our social and societal responsibility and to respecting human rights through our membership in the UN Global Compact and recognition of its Ten Principles. Therefore, a due diligence process to identify actual and potential human rights abuses along the value chain will be conducted in the future on a regular basis. We consider there to be a low risk in relation to human rights abuses of employees due to the prevailing legal situation in the countries in which IMMOFINANZ operates. Our newly introduced Supplier Code of Conduct, our internal Group procurement directive, which defines the rules and procedures for procurement for IMMOFINANZ, and careful and responsible selection of suppliers help us to further manage the risk of human rights abuses in the supply chain.

**Governance and ethics**



**Governance body**

The Executive Board is responsible for IMMOFINANZ’s strategic direction and company performance in relation to sustainability. The Supervisory Board supports and advises the Executive Board. Further details on the composition and working practices of the Strategy and ESG Committee, which was established by the Supervisory Board, are provided in the corporate governance report of the 2023 annual report beginning on page 34. This corporate governance report also contains further information on governance diversity KPIs (Gov-Board, Gov-Select, Gov-Col).

**Business compliance and ethics**

**Management approach**

<b>Impacts, risks and opportunities</b>	Ensuring compliance with legal and voluntary obligations and principles Potential loss of reputation in case of non-compliance Potential convictions and fines
<b>Policies and obligations</b>	Compliance directives Code of Conduct Policy statement on respecting human rights Supplier Code of Conduct
<b>Objectives and targets</b>	Acknowledgement of Code of Conduct by all employees Annual mandatory employee training on the Code of Conduct and related directives Alignment of Executive Board remuneration to ESG criteria
<b>Measures taken</b>	Compliance training Anti-corruption training
<b>Relevant key indicators</b>	GRI 207-1 Approach to tax GRI 207-2 Tax governance, control and risk management GRI 207-3 Stakeholder engagement and management of concerns related to tax GRI 207-4 Country-by-country reporting



IMMOFINANZ employees are familiarised with the principles of the Code of Conduct and the compliance guidelines in regularly held training sessions. During the past financial year, an interactive e-learning course on the handling of insider information was held for employees at the headquarters. The members of the IMMOFINANZ Supervisory Board received in-person training. In addition, all employees and the Executive Board were trained on compliance issues, also via an e-learning tool. This also covered how to recognise and act in the event of possible money laundering activity. In 2023, a Group-wide anti-corruption course was also carried out using an e-learning tool. The members of the IMMOFINANZ Supervisory Board received in-person training also on this topic.

The IMMOFINANZ Code of Conduct forms the basis for the fulfilment of our responsibility and for all business activities and decisions within the company. This code defines the basic principles and values for responsible corporate governance at IMMOFINANZ. It forms the basis for morally, ethically, and legally sound conduct of all employees of the Group. In particular, the Code of Conduct includes guidelines for respecting fundamental rights, integrity and fairness, for relationships with competitors, customers and associations as well as a ban on discrimination. The active consent to the Code of Conduct of all current employees was obtained.

IMMOFINANZ's high standards were also formally established along the value chain in the 2023 financial year by introducing a Group-wide standardised Supplier Code of Conduct.

In addition, the Code of Conduct, the anti-corruption and anti-bribery strategy and the strategy against money-laundering and terrorism funding were updated by the IMMOFINANZ Executive Board. These requirements apply to all employees of the company and Group companies and are communicated to them on a regular basis. The employees are regularly trained on these topics. All Group policies are available to all employees on the intranet.

The IMMOFINANZ compliance directive covers the legal prohibition on the use of insider information for insider trading and the unlawful disclosure of insider information. In addition to regular training sessions, the compliance officer is available to employees at any time to answer questions.

Advice on the implementation of the organisation's policies and practices for responsible business conduct can be obtained from the persons responsible in the respective departments. The Corporate Legal Affairs and Compliance departments as well as the Legal department are responsible for monitoring new legislation and requirements in the areas of corporate and operative law.

**Anti-bribery and anti-corruption****Management approach**

<b>Impacts, risks and opportunities</b>	Ensuring ethical principles Avoidance of financial damage Reputational loss
<b>Policies and obligations</b>	Anti-corruption directive Management approach to tax compliance Tax risk management process DAC 6 EU Directive in accordance with the Mandatory Disclosure Regime (MDR)
<b>Objectives and targets</b>	100% of the Executive Board and employees trained on ethics, compliance and ESG
<b>Measures taken</b>	Anti-corruption training
<b>Relevant key indicators</b>	GRI 205-1 Operations assessed for risks related to corruption GRI 205-2 Communication and training about anti-corruption policies and procedures GRI 205-3 Confirmed incidents of corruption and actions taken GRI 206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices GRI 207-1 Approach to tax GRI 207-2 Tax governance, control and risk management GRI 207-3 Stakeholder engagement and management of concerns related to tax GRI 207-4 Country-by-country reporting GRI 415-1 Political contributions

In accordance with the UN Convention against Corruption and the tenth principle of the UN Global Compact, IMMOFINANZ summarises all principles of conduct and requirements for dealing with corruption in its anti-corruption directive. The goal of this guideline is to ensure that employees, business partners and customers act in accordance with the law, to prevent conflicts of interest from arising and to protect employees from criminal acts as well as to prevent damage to IMMOFINANZ's reputation due to inappropriate donations. The guideline includes regulations on the acceptance and granting of benefits, donations and sponsoring, the use of intermediaries and the prevention of money laundering.

The Group-wide anti-corruption course held in 2023 aimed to provide training on principles of conduct and ethical requirements using practical examples and to raise employees' awareness of potential conflicts of interest. It was attended by 100% of the employees and the Executive Board. All members of the Supervisory Board received in-person training. The focus was on the definition of corruption, dealing with public officials and persons from the private environment, gifts and benefits as well as consultants and intermediaries. Anti-corruption training is mandatory for all employees and is held on an annual basis. In addition, employees and other stakeholders can report relevant information or suspicions of corruption confidentially and anonymously via the specially established whistleblower system (<https://immofinanz.whistleblownetwork.net/>). No confirmed cases of corruption were reported in the 2023 financial year. There were also no legal proceedings pending due to anti-competitive behaviour or the formation of cartels and monopolies.

The management approach to tax compliance at IMMOFINANZ is based on a commercially-oriented tax strategy with the overriding goal of complying with applicable tax regulations in all of our countries in a transparent manner. This strategy is monitored by the Executive Board, and significant tax-relevant business transactions must be approved by the Executive Board each time.

In order to achieve this goal, the IMMOFINANZ internal Tax department is integrated into all business-related processes. The Tax department is staffed with experienced tax experts. Reporting is made directly to the Executive Board and the Tax department is involved in the approval process for relevant business decisions in a standardised manner.

The tax compliance process includes a four-eyes principle. In addition to internal controls, external advisers are also involved in the review process of tax returns.

In addition, tax risk reporting is collected quarterly throughout the Group and each individual company is critically analysed in terms of its tax risk level including ongoing reporting of all tax audits and litigation. This tax risk management process is also embedded in the Group-wide risk management function. The tax risk management process was audited in the 2022 financial year by a firm of certified public accountants in the form of a maturity analysis based on the legal requirements of the Austrian tax control system. The audit resulted in a very good assessment of the functioning of the tax risk management system.

The success of this low-risk approach has been evident in tax audits over the last decade, during which no material findings were identified.

As part of the ongoing assessment of tax returns, there are regular consultations with the relevant tax offices. In addition to regular telephone consultations, supplementary requests and questions are answered in writing via the tax office's online portal. In all communications with the tax authorities, care is taken to ensure that all questions are answered comprehensively, on time and in full. Care is always taken to ensure professional and respectful cooperation, striving for open communication on tax matters. In case of material tax matters, tax rulings are obtained from the tax authorities. No active political influence is exercised on tax matters. We attach great importance to compliance with tax regulations in all relationships with business partners, employees and other stakeholders.

In the event that errors are identified during the course of internal controls, comprehensive and timely disclosure is made in the form of corrected tax returns or – if legally required – by means of a voluntary disclosure to avoid penalty.

In addition to local tax requirements, IMMOFINANZ also carefully observes international reporting requirements. For example, a customised reporting process has been implemented to meet the requirements of the DAC 6 EU Directive in accordance with the Mandatory Disclosure Regime (MDR).

Until now, country-by-country reporting (CbCR) requirements did not apply to IMMOFINANZ, as the relevant revenue threshold of EUR 750 million was not exceeded. This changed in the 2022 financial year insofar as CPI Property Group acquired a majority shareholding in both IMMOFINANZ and S IMMO, and revenue of the entire Group including IMMOFINANZ now exceeds this revenue threshold. As the ultimate parent company, CPIPG is required to submit the country-by-country report annually for the entire Group. This reporting obligation and the relevant deadlines are met by CPIPG. In addition, each individual Group company is required to submit a report on the identity and domicile of the company subject to the reporting obligation to the local tax authorities. This reporting obligation and the relevant deadlines are met.

In addition, as in the past, comprehensive transfer price documentation is prepared annually in accordance with OECD principles.

Starting in the 2024 financial year, a separate top-up tax equal to the difference between the global minimum tax rate of 15% and the lower effective tax rate will be imposed in order to bring up the effective tax rate of low-taxed corporate entities to a globally standardised minimum taxation level. This minimum taxation system was adopted as an EU Council Directive in December 2022 and had to be implemented into national law by the individual EU member states by 31 December 2023. The minimum taxation system applies to companies and permanent establishments of all groups with combined annual revenue of more than EUR 750 million. Once these regulations enter into force, every single group company or permanent establishment is required to file a top-up tax information return – even if no top-up tax is incurred for the individual companies or the group as a whole. As the revenue threshold of EUR 750 million will be exceeded, all IMMOFINANZ Group companies are subject to the new minimum taxation system. The Group companies will meet the new obligations of the minimum taxation system and the relevant deadlines.

As shown in the list of Group companies (section 8 of the consolidated financial statements of the 2023 annual report) IMMOFINANZ now has only a very small number of subsidiaries in Cyprus and the Netherlands. These companies were acquired along with the underlying structures during historical portfolio purchases – predominantly before 2008 – and were not for the purpose of tax advantages. Until the point of liquidation, they are being held solely for corporate legal purposes and have no active income (in some cases interest and dividend income). As part of a structural simplification programme that has been underway since 2015, the total number of consolidated companies has already been significantly reduced. The goal is to close all of these holding companies in Cyprus and the Netherlands. All operating income in IMMOFINANZ Group – in particular rental income and capital gains – is generated and taxed exclusively in Austria and in the operating country companies.

IMMOFINANZ Group does not make political donations.

## Data privacy and data protection

### Management approach

<b>Impacts, risks and opportunities</b>	Ensuring that corporate conduct adheres to data protection law Protecting the rights of data subjects Potential data protection violations and financial penalties
<b>Policies and obligations</b>	Data protection directive IT directive (data security) General Data Protection Regulation (GDPR)
<b>Objectives and targets</b>	100% of employees received training
<b>Measures taken</b>	Interactive online training on data protection, IT directive and cybersecurity Implementation of operational measures for monitoring and reaction to data protection violations and cyber attacks Initiative for data classification and risk assessment
<b>Relevant key indicators</b>	GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data

IMMOFINANZ dealt proactively with the increased requirements for the protection of personal data resulting from the General Data Protection Regulation (GDPR), which came into force in May 2018. This regulation not only entails an extensive expansion of the obligations of those responsible and the rights of those affected, but also a very substantial increase in the penalties for data protection violations. Compliance with applicable data protection regulations is therefore essential for IMMOFINANZ and a legal requirement.

The measures and investments required for compliance with the GDPR were defined and implemented by the Corporate Legal Affairs and Compliance, Legal, and IT departments, together with all business units.

The data protection directive sets out mandatory requirements for the processing of personal data in accordance with data protection standards and the associated obligations of all IMMOFINANZ employees. Compliance with this guideline is intended to ensure that the company acts in accordance with data protection law, in particular to safeguard data subject rights, define processes for dealing with these data subject rights and avoid financial penalties resulting from data protection violations.

The IT directive forms the basis for data security as well as responsible and cost-conscious use of the information technology facilities. It also regulates, among other things, access to IT systems, usage of IT resources and smartphones and the procedure for dealing with IT security incidents. The guideline is an integral part of employment contracts.

Part of the organisational measures to protect data and ensure compliance with data privacy law is mandatory training of employees by the data protection coordinator. In the past fiscal year, another interactive online training course was held on the topics of data protection, the IT directive and cybersecurity. In the event of more extensive changes to existing systems or the introduction of new applications, internal and external reviews are also carried out. For the 2023 financial year, IMMOFINANZ is not aware of any substantiated complaints, either from third parties or regulatory authorities, regarding breaches of customer data protection.

### **Risk management**

IMMOFINANZ Group has established a Group-wide risk management system. The risk catalogue includes, among others, environmental, social and governance risks. In recent years, IMMOFINANZ Group has placed a special focus on the identification of existing climate risks in the portfolio and their mitigation. These climate risks are identified and analysed by internal and external experts based on annually updated climate models for each location. While the area of natural hazards has already been taken into consideration in the past and IMMOFINANZ Group insures its properties against damage resulting from natural hazards, climate change poses new risks (see climate risk analysis, page 95) that require increased attention for mitigation. The risk position of IMMOFINANZ Group is addressed in detail in the risk report of the 2023 annual report beginning on page 74.

## **Climate and environment**

### **Introduction**

The acute climate crisis and the associated economic and ecological impacts are the most pressing challenges of our time. As one of the leading commercial property groups in Central and Eastern Europe with a property portfolio totalling EUR 8.2 billion, IMMOFINANZ Group is aware of its responsibility. Our stakeholders also place high priority on environmental issues. Sustainable and energy-efficient properties that meet the criteria of the EU Taxonomy will therefore become an even greater focus for tenants in the future – with potential effects on occupancy, rental income and property valuations.

In the past year, we focused on improving our CO<sub>2</sub> footprint and on further developing renewable energy sources. Reducing our greenhouse gas emissions is a key strategic priority in this respect. In 2023, the calculation method for CO<sub>2</sub> emissions was standardised across the Group to allow comparability of the key indicators. All environmental indicators for 2022 were also recalculated using the standardised method and considering adjusted assumptions, and are presented in the adjusted tables. These indicators now also include the figures for S IMMO. We want to continue being a reliable partner for our tenants on their path to decarbonisation and drew up a standardised green lease contract for the entire Group in the past year. Implementing this contract is another key milestone in achieving our ESG goals and in continuously improving data quality.

We are making an important contribution to the fight against climate change with our standardised sustainability strategy within the Group. The target to reduce the greenhouse gas intensity of the property portfolio by 32.4% by 2030, which is contained in the strategy and was validated for CIPG by the Science Based Target Initiative, is in line with the well below 2°C scenario of the Paris Agreement.

### **Climate risk analysis**

The climate crisis poses numerous risks to the business of IMMOFINANZ Group, at both an operational and strategic level. These climate risks can be roughly divided into physical and transition risks. Physical risks include, for example, droughts, floods or severe storms, but also permanent effects such as the rising sea level or increasingly longer periods of heat. Transition risks are risks arising from economic change. For example, some business models will no longer be successful in the future due to new technologies, rising CO<sub>2</sub> prices or changes in consumer behaviour.

Based on the four pillars of the Task Force on Climate-related Financial Disclosures (TCFD) and in accordance with the requirements of the EU Taxonomy, climate risk analyses were carried out for all properties of IMMOFINANZ Group in 2022 and 2023.

## Green & climate resilient buildings



### CO<sub>2</sub> reduction

#### Management approach

#### Impacts, risks and opportunities

Material contribution to achieving the climate targets of the European Green Deal by transforming the portfolio to zero-emission and climate-resilient assets

Physical impacts of climate change on buildings due to longer periods of drought and heat

Rising carbon pricing

Lower demand for CO<sub>2</sub>-intensive and energy-inefficient buildings

Climate lawsuits

#### Policies and obligations

Group-wide ESG strategy

CDP reporting

Green lease strategy

#### Objectives and targets

Reduction of greenhouse gas intensity of the property portfolio by 32.4% by 2030 compared to the 2019 baseline (target was validated by the Science Based Target Initiative in July 2022 and is in line with the well below 2°C scenario of the Paris Agreement)

Gradual increase in the share of taxonomy-aligned economic activities at the consolidated Group level

#### Measures taken

Full calculation of greenhouse gas emissions

Full CDP reporting

Entire portfolio was analysed and reported for EU Taxonomy alignment

Implementation of the green lease strategy and rollout of a pilot project

#### Relevant key indicators

GRI 305-1 Direct (Scope 1) GHG emissions

GRI 305-2 Indirect energy-related GHG emissions (Scope 2)

GRI 305-3 Other indirect GHG emissions (Scope 3)

GRI 305-4 GHG emission intensity in tCO<sub>2</sub>e/sqm

CRE 3 GHG intensity of buildings

EPRA GHG-Int, GHG-Indir-Abs, GHG-Dir-Abs

Taxonomy: CapEx, OpEx, revenue

A strategic goal for the coming years is the further development of our energy and sustainability management and the consistent implementation of our ESG strategy. This strategy includes solid and specific targets and milestones. The main goal is to reduce the intensity of climate-damaging greenhouse gas emissions by 32.4% by 2030 compared to 2019. A reduction of almost 50% was already achieved in the 2023 financial year, meaning that the reduction target of 32.4% from the ESG strategy has already been significantly exceeded. Based on the requirements of the European Sustainability Reporting Standards, ambitious goals are expected for the coming financial years.

In the reporting year, the 2019 baseline was adjusted using the standardised calculation method, taking into account the changes in the portfolio. In addition, we continuously monitor any structural changes and assess whether these require an additional adjustment of the baseline.

Based on a detailed analysis of the landlord and tenant spaces, emissions caused by tenants were allocated to Scope 3, category 13 (Downstream Leased Assets) in the 2022 financial year. In the course of the standardisation of the calculation method within the Group and the full consolidation of S IMMO, these emissions were largely reassigned to Scopes 1 and 2.

The key levers in reducing IMMOFINANZ's greenhouse gas emissions are the electrification of heating systems and the vehicle fleet, the expansion of photovoltaic systems, and the switch to renewable energy sources, in terms of both the energy purchased by the company and tenants' energy consumption.

The green lease strategy is one of the measures taken as part of the ESG targets. A green lease is a lease intended to enable both the tenant and the landlord to use or manage a leased property in a way that is as sustainable as possible. The advantages of green leases include cost savings due to lower consumption on the one hand, while contributing to environmental and climate protection through a reduction of emissions and waste on the other; this, in turn, makes the property more attractive for financing or a sale. In the 2023 financial year, the first green lease contracts were already concluded in Austria and other countries.

In 2023, greenhouse gas emissions are reported for IMMOFINANZ Group for the first time. In 2023 we reduced our greenhouse gas emissions (market-based) by 44.1% in comparison with the 2019 baseline. Due to the full consolidation of S IMMO, the total CO<sub>2</sub> equivalent emissions (market-based) of IMMOFINANZ Group amounted to 208,891 tonnes (2022: 242,814 tonnes) in the reporting period, compared to 373,861 tonnes in 2019. IMMOFINANZ Group's greenhouse gas intensity has already been reduced by almost 50% compared to the recalculated 2019 baseline, which means the ESG strategy target has already been significantly exceeded. The following table shows the split of emissions in Scopes 1, 2 and 3:

#### CO<sub>2</sub> emissions IMMOFINANZ Group

Category	2023				Baseline 2019			
	Market-based in t CO <sub>2</sub> e		Location-based in t CO <sub>2</sub> e		Market-based in t CO <sub>2</sub> e		Location-based in t CO <sub>2</sub> e	
	IMMOFINANZ Group	S IMMO	IMMOFINANZ Group	S IMMO	IMMOFINANZ Group	S IMMO	IMMOFINANZ Group	S IMMO
Scope 1	18,189	11,554	18,189	11,554	13,788	11,001	13,788	11,001
Scope 2	21,629	8,369	24,491	8,525	42,601	14,967	39,999	13,479
Scope 3	169,074	50,835	160,836	39,246	317,472	56,154	302,251	50,489
<b>IMMOFINANZ Group</b>	<b>208,891</b>	<b>70,758</b>	<b>203,516</b>	<b>59,326</b>	<b>373,862</b>	<b>82,121</b>	<b>356,038</b>	<b>74,969</b>

Category	2023				Baseline 2019			
	Emission intensity market-based in kg CO <sub>2</sub> e/sqm <sup>1</sup>		Emission intensity location-based in kg CO <sub>2</sub> e/sqm <sup>1</sup>		Emission intensity market-based in kg CO <sub>2</sub> e/sqm <sup>1</sup>		Emission intensity location-based in kg CO <sub>2</sub> e/sqm <sup>1</sup>	
	IMMOFINANZ Group	S IMMO	IMMOFINANZ Group	S IMMO	IMMOFINANZ Group	S IMMO	IMMOFINANZ Group	S IMMO
Scope 1	5.3	8.7	5.3	8.7	4.5	11.2	4.5	11.2
Scope 2	6.3	6.3	7.2	6.4	13.9	15.2	13.1	13.7
Scope 3	49.6	38.3	47.2	29.5	103.8	57.1	98.9	51.3
<b>IMMOFINANZ Group</b>	<b>61.3</b>	<b>53.2</b>	<b>59.7</b>	<b>44.6</b>	<b>122.3</b>	<b>83.5</b>	<b>116.5</b>	<b>76.2</b>

<sup>1</sup> sqm equal to reference gross lettable area

CO<sub>2</sub> emissions are calculated according to the GHG Protocol based on the principle of operational control. The reported CO<sub>2</sub> emissions represent gross emissions. The CO<sub>2</sub> equivalents for all greenhouse gases from the Kyoto Protocol (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFKW, PFC, SF<sub>6</sub> and NF<sub>3</sub>) were considered in the calculation. Scope 3 greenhouse gas emissions include all categories with the exception of 3.8, 3.9, 3.10, 3.12 and 3.14. The areas not included were considered to be immaterial for IMMOFINANZ Group.

## Energy efficiency

### Management approach

<b>Impacts, risks and opportunities</b>	<ul style="list-style-type: none"> <li>Creating transparency towards our stakeholders</li> <li>Lower operating costs due to reduced energy consumption</li> <li>Creating climate-resilient buildings</li> <li>Higher energy consumption due to extreme weather events, e.g. increased cooling</li> </ul>
<b>Policies and obligations</b>	<ul style="list-style-type: none"> <li>EU Taxonomy</li> <li>Building certifications according to BREEAM, LEED, Access4you, DGNB, EDGE, Green Key, Green Star, HQE and WELL</li> <li>Ongoing energy data management</li> <li>Local regulations regarding building efficiency</li> </ul>
<b>Objectives and targets</b>	<ul style="list-style-type: none"> <li>Reducing energy intensity of the property portfolio by 10% by 2030 compared to the 2019 baseline</li> <li>Digitalisation of consumption data and rollout of smart metering</li> </ul>
<b>Measures taken</b>	<ul style="list-style-type: none"> <li>Screening and analysis of energy performance certificates of the entire portfolio</li> <li>Climate-resilient construction, e.g. architectural features providing shade, green façades</li> <li>Exchange of cooling systems with heat recovery using refrigerants with limited global warming potential</li> <li>Implementation of structural and technical building optimisations</li> </ul>
<b>Relevant key indicators</b>	<ul style="list-style-type: none"> <li>GRI 302-1 Energy consumption within the organisation</li> <li>GRI 302-3 Energy intensity</li> <li>GRI 302-4 Reduction of energy consumption</li> <li>CRE 1 Building energy intensity</li> <li>CRE 8 Sustainability certification</li> <li>Cert-Tot Type and number of sustainably certified assets</li> <li>EPRA Elec-Abs, Elec-Lfl, DH &amp; C Abs, DH&amp;C Lfl, Fuels-Abs, Fuels-Lfl, Energy-Int</li> </ul>

Buildings are a major source of greenhouse gas emissions. IMMOFINANZ Group therefore relies on continuous measures to ensure and improve the energy efficiency and to avoid greenhouse gas emissions of its standing investments as much as possible (GHG, see risk report in the 2023 annual report, beginning on page 74). With respect to development projects, we are responding to this challenge by an efficient use of resources, ensuring that operations are carbon-neutral and considering potential climate changes at an early stage through climate risk analysis.

Continuous energy management is carried out in cooperation with the property and facility managers. Energy management essentially comprises the regular services in the day-to-day business (e.g. energy controlling), the development of optimisation measures and their implementation. The goal of IMMOFINANZ Group is to continually reduce the use of resources by means of energy-saving measures and responsible energy utilisation while maintaining or improving the quality of building usage. Potential energy saving measures are regularly evaluated and implemented in the process. Examples include the implementation of combined heat and cooling plants at myhive am Wienerberg |Twin Towers, which led to savings of more than 50% in district heating consumption, or upgrading variable volumetric flow controllers to enable demand-oriented ventilation. In addition, refrigerants with high greenhouse gas potential will be replaced.

In 2023, a pilot project that allows actively accessing the building management system (BMS) by means of autonomous AI algorithms was launched to increase thermal comfort and air quality while at the same time reducing CO<sub>2</sub> emissions and operating costs. To this end, weather forecasts, rate structures of utility companies or occupancy density in different areas are taken into account, and the building zones affected are managed in a targeted, autonomous and energy-efficient manner to meet the building users' highest expectations of comfort.



IMMOFINANZ is currently working on digitally and centrally recording all energy consumption data such as electricity, cooling, heating, water or natural gas. The collected data can then be linked nearly in real time, profound and reliable analyses can be made fully automatically and, if necessary, corrective action can be taken to improve energy efficiency and thus further reduce energy costs in the long run. Moreover, future reporting requirements can be met efficiently in this way. In order to examine the technical feasibility and scalability of this project, two pilot projects with more than 80 digital metering points were successfully implemented in the 2023 financial year. In addition, a comprehensive real-time reporting system including data processing and KPI calculation was developed.

Due to the expansion of energy data management in 2022, the degree of coverage of buildings is 100%.

Total energy consumption amounts to 714,419 MWh (2022: 742,363 MWh) including S IMMO. Energy consumption thus declined by nearly 4% compared to the previous year. Overall, CO<sub>2</sub> emissions (market-based) caused by the operation of our properties were reduced by around 44% compared to the 2019 baseline year.

Details on energy consumption can also be found in the table on pages 117ff.

Development projects and standing investments in the office and retail segment are to be certified in accordance with environmental standards. For office buildings BREEAM and LEED certifications are used, shopping centers and retail parks should primarily receive a certification according to BREEAM.

As planned, the proportion of certified space of IMMOFINANZ Group was significantly increased in the past financial year. Additional office buildings in Vienna received BREEAM certifications, version "In use V6.0", in the categories "Good" to "Excellent". With the exception of the Urban Garden building, for which the aim is BREEAM certification of the category "Outstanding", all office buildings in Austria have been awarded BREEAM certificates. After the BREEAM certification of another three VIVO! shopping centers and one STOP SHOP in Romania, the entire retail portfolio there has now received green building certificates. In addition, STOP SHOPS in Austria and Croatia were awarded BREEAM certificates for the first time in 2023.

The certified space of IMMOFINANZ Group at the end of 2023 added up to approximately 1,685,000 sqm or just under 50% of the total lettable area of the standing investment portfolio. The portfolio of IMMOFINANZ accounted for roughly 958,800 sqm (2022: 903,107 sqm) and the portfolio of S IMMO for roughly 726,400 sqm (2022: 496,375 sqm). In relation to the respective total lettable area, 44.7% (IMMOFINANZ 2022: 41.9%) and 51.3% (S IMMO 2022: 34.8%) of the space were certified. The year-on-year increase for IMMOFINANZ amounted to roughly 6.2%.

## Renewable energy

### Management approach

<b>Impacts, risks and opportunities</b>	<p>Conversion to renewable energies as an important contribution to the ESG strategy</p> <p>Clean and green alternatives to gas are more cost-effective than conventional energy sources in the short and medium term</p> <p>Potential reputational damage due to high CO<sub>2</sub> emissions among various stakeholders (banks, tenants, investors, etc.)</p> <p>Potential higher CO<sub>2</sub> emissions block transformation</p>
<b>Policies and obligations</b>	<p>ESG strategy</p> <p>Phase-out of fossil fuels</p>
<b>Objectives and targets</b>	<p>100% of electricity procurement from renewable energy sources by the end of 2024</p> <p>60% STOP SHOP rooftops equipped with photovoltaic systems by 2030</p>
<b>Measures taken</b>	<p>Installation of photovoltaic systems</p> <p>Conversion of electricity supply to renewable energy sources</p> <p>Power purchase agreements concluded</p>
<b>Relevant key indicators</b>	<p>GRI 302-1 Energy consumption within the organisation</p> <p>GRI 302-3 Energy intensity</p> <p>GRI 302-4 Reduction of energy consumption</p> <p>CRE 1 Building energy intensity</p>

IMMOFINANZ is implementing a large-scale programme of measures to reduce greenhouse gas emissions and energy consumption in order to meet the targets of its ESG strategy. Therefore, IMMOFINANZ will massively expand its own renewable energy production by installing photovoltaic equipment on the rooftops of its STOP SHOPS and other retail parks. In 2023, our installed photovoltaic systems already produced more than 1,600 MWh of green energy.

IMMOFINANZ Group aims to obtain 100% of the electricity purchased from renewable sources by the end of 2024. This target was already met for Austria in 2023 with the conclusion of a long-term power purchase agreement. IMMOFINANZ is securing the supply of all Austrian standing investments with electricity generated by photovoltaic systems and hydroelectric power from Austria based on an innovative partnership with Stockenboi Energie and ENERGIEALLIANZ Austria. 100% of the electricity comes from renewable energy sources in Austria and ensures predictability over the entire term of the contract for both contractual parties due to the fixed terms and conditions. In addition, a power purchase agreement was concluded for the entire German portfolio of S IMMO.

In 2023, photovoltaic systems with a capacity of 3.4 MWp were installed in Austria, Croatia, the Czech Republic and Serbia, with the installation of another 9 MWp planned for the current financial year.

## Building circularity and life cycle management

### Management approach

<b>Impacts, risks and opportunities</b>	Use of pollutant-free construction materials to avoid environmental damage Responsible use of resources Loss of value due to insufficient information on materials used Potentially higher consumption of resources leads to pressure on raw materials and biodiversity as well as higher CO <sub>2</sub> emissions Potentially higher waste generation with low circularity
<b>Policies and obligations</b>	Standardised building and equipment specifications Compliance with minimum requirements of building certifications for new buildings and renovations
<b>Objectives and targets</b>	Greatest possible avoidance of landfilling, waste recycling rate of 55% by the end of 2025, increase rate to 60% by 2030 Reduction of water intensity of the property portfolio by 10% by 2030 compared to the 2019 base line
<b>Measures taken</b>	Improvement of data quality Use of cradle-to-cradle products such as carpet tiles
<b>Relevant key indicators</b>	GRI 303-1 Water as a shared resource GRI 303-3 Water withdrawal GRI 306-1 Waste generation and significant waste-related impacts GRI 306-2 Management of significant waste-related impacts GRI 306-3 Waste generated GRI 306-4 Waste diverted from disposal GRI 306-5 Waste directed to disposal CRE 2 Building water intensity EPRA Water-Abs, Water-Lfl, Water-Int, Waste-Abs, Waste-Lfl

Usage of construction materials containing harmful substances during development projects or refurbishments can have a negative impact on the environment. IMMOFINANZ takes precautions to ensure sustainable construction and careful selection of its business partners through highly standardised building and equipment specifications. In 2023, for example, all newly built mycowork spaces throughout the Group were furnished with cradle-to-cradle carpet tiles. The cradle-to-cradle principle describes a closed cycle of raw materials based on the model of nature, where all raw materials of a product remain in the cycle after the usage period and can be reused. When developing office space, we rely on system partition walls for tenant fit-out which can be moved according to tenants' needs. This way, no waste is created when conventional (e.g. plasterboard) partitioning walls are taken down or reinstalled.

Measurable targets for waste generation have been defined as a new objective in the standardised ESG strategy of IMMOFINANZ, S IMMO and CIPG. Avoiding landfilling to the greatest extent possible based on a recycling rate of 55% by the end of 2025, and increasing this rate to 60% by 2030 will make a significant contribution in this context. In 2023, the share of recycled waste in the total portfolio including S IMMO amounted to 37.6% (2022:39.2%). The slight decrease is due to improved data quality. The waste generated in the reporting area of IMMOFINANZ Group primarily consisted of municipal waste and similar commercial waste as well as recyclables (glass, metals, plastics, paper and cardboard).

We have also set a quantifiable target for water consumption. Although own consumption of water and energy and the environmental impact resulting from the operation of its own office locations constitute only a small proportion of the total portfolio, IMMOFINANZ Group nevertheless aims to further minimise its water consumption. Specifically, the target is to reduce the water intensity of our portfolio by 10% by 2030 compared with the 2019 baseline. Water consumption amounted to 1,995,231 m<sup>3</sup> (including S IMMO) in 2023 (2022: 2,019,897 m<sup>3</sup>). Of this total, 423,640 m<sup>3</sup> of water was sourced from areas with water scarcity in Germany, Romania and Serbia. For the definition of areas with water scarcity, the climate risk analyses for the respective locations were used.

76% of the water used comes from municipal sources. The remaining share is attributable to groundwater withdrawal and rainwater harvesting. Here, the largest part is accounted for by the withdrawal of groundwater for cooling purposes at a location in Germany, all of which is returned to groundwater.

## Green mobility

### Management approach

<b>Impacts, risks and opportunities</b>	<p>Enabling the transformation towards green mobility through installation of e-charging stations</p> <p>Pioneering role regarding the trend towards e-mobility, expansion of infrastructure to the extent of future needs</p> <p>Lack of attractiveness of locations due to lack of e-mobility offers</p>
<b>Policies and obligations</b>	Car policy with incentive to use e-mobility
<b>Objectives and targets</b>	Creation of relevant infrastructure to enable conversion to environmentally friendly mobility
<b>Measures taken</b>	Installation of e-charging stations
<b>Relevant key indicators</b>	Number of charging stations

IMMOFINANZ Group supports the transformation towards e-mobility and the use of renewable energies and aims to play a pioneering role in providing the necessary infrastructure for this. The goal is therefore to continuously expand the number of charging stations for electric vehicles, with 729 charging stations already available at the Group's locations at the end of 2023. This way, we want to contribute to CO<sub>2</sub> reduction, while ensuring that properties of IMMOFINANZ Group remain preferred places for shopping and working given the increasing trend towards e-mobility.

In 2023, e-charging stations were commissioned in two parking garages at the myhive am Wienerberg location. A total of 39 new charging points are available exclusively to office tenants and their employees. Thanks to shared use of the infrastructure (without allocation of parking spaces), utilisation is expected to be higher than would be the case for reserved parking spaces. Optimal use of the infrastructure is therefore ensured. As no high one-off costs arise for the users of the e-charging zones, easy access to e-mobility is also facilitated for small and medium-sized companies.

## Biodiversity and responsible land use

### Management approach

<b>Impacts, risks and opportunities</b>	Responsible management of soil sealing due to construction activity Measures to preserve biodiversity Minimisation of impact and compensation measures Recultivation and improvement of biodiversity Non-compliance leads to vulnerable ecosystems, pressure on biodiversity remains high Clean environment depends on biodiversity
<b>Policies and obligations</b>	EU Taxonomy
<b>Objectives and targets</b>	Support of local ecosystems by transforming the environment of properties
<b>Measures taken</b>	Urban forest project based on the Miyawaki afforestation method Implementation of the myhive Urban Garden office project Keeping bee colonies
<b>Relevant key indicators</b>	GRI 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas GRI 304-2 Significant impacts of activities, products, and services on biodiversity GRI 304-3 Habitats protected or restored GRI 304-4 IUCN (International Union for Conservation of Nature) Red List species and national conservation list species with habitats in areas affected by operations

In its risk report for 2024, the World Economic Forum ranks global risks by their short and long-term severity. According to the report, biodiversity loss and ecosystem collapse consequently represent the third largest risk for our planet over a timeframe of ten years. IMMOFINANZ Group contributes to reducing the risk and has already taken first measures.

One example in this area is the myhive Urban Garden office project in Vienna, which was completed in September 2023. For this project, an existing building with a total area of approximately 17,600 sqm was extensively refurbished. It features several green spaces as well as state-of-the-art and energy-efficient technology. Green façades, roofs and terrace landscapes provide a feel-good atmosphere and an attractive microclimate for tenants. In addition, tenants commit to responsible energy consumption and the greatest possible waste avoidance through green lease contracts. The entire energy demand of the property is covered by 100% green electricity from renewable sources. Facilities also include public e-charging stations and a mobility concept offering the option to use e-scooters and e-bikes. The project is currently undergoing the certification process to obtain a BREEAM certification in the category “Outstanding”.



In cooperation with local beekeepers, IMMOFINANZ Group has been placing beehives on the rooftops of its properties for several years now to support biodiversity and the enrichment of local ecosystems. The tenants can then enjoy the harvested honey.

After the successful test pilot project for an urban forest based on the Miyawaki afforestation method at STOP SHOP Lazarevac in Serbia, another three of these small urban forests were realised at the locations in Sremska Mitrovica, Vršac and Subotica. In this project, the trees are planted closely together so that they only receive sunlight from above and therefore grow upwards more strongly than outwards. In addition to creating small urban forests for the population, the main targets are the preservation of biodiversity as well as the improvement of air quality and the increase of the water holding capacity of the soil.

## Social

### Introduction

Our society is faced with multiple crises, including the war in Ukraine, the energy crisis, climate change, extreme weather events, as well as supply chain disruptions and ongoing inflation. These multiple crises and the complex challenges they present have a strong impact on the economy and require a high level of adaptability. Cost of living crisis and natural disasters and extreme weather events are classified as the highest risks for the next two years in the 2023 risk report of the World Economic Forum.

In times like this, IMMOFINANZ Group wants to remain a reliable partner and employer and make a sustainable contribution to customer and employee satisfaction. IMMOFINANZ has a number of ways to contribute to a more sustainable world. On the customer side, we achieve this via a high level of customer orientation and the creation of socially sustainable spaces. We offer our employees numerous opportunities for professional and personal development and see benefits such as workplace health promotion or flexible working models as a matter of course. We also play our part in society and work continuously to increase the standards along our value chain in terms of sustainability and transparency.

## Socially sustainable spaces & customer centricity



### Customer centricity

#### Management approach

<b>Impacts, risks and opportunities</b>	Tenant loyalty and attraction of new tenants through high customer satisfaction Reduced demand for unsustainable products Unfavourable environments affect the health and well-being of users
<b>Policies and obligations</b>	High degree of customer orientation and proactive letting management Catalogues of criteria for planning, facilities and design Investment in property quality and further development of innovative products Temporary support agreements in case of crisis, e.g. rent reductions Legal building and safety regulations
<b>Objectives and targets</b>	Conduction of regular customer satisfaction assessments Customer-oriented operations with services tailored to tenants' needs Consistent focus on customer needs and sustainability requirements
<b>Measures taken</b>	Innovative property portfolio Broad tenant mix and needs-oriented, individual property solutions Regular tenant surveys and regular communication
<b>Relevant key indicators</b>	GRI 416-1 Assessment of the health and safety impacts of product and service categories GRI 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services EPRA H&S-Asset

We support our tenants with a wide range of information and advice. We help potential tenants to explore their individual needs in terms of space and facilities. Existing tenants are supported on a day-to-day basis by property and facility managers in all property-specific matters. We are also continuously working to further increase customer satisfaction and user experience through digitalisation measures.

In addition to individual discussions with tenants, regular tenant surveys have been conducted for several years to evaluate customer satisfaction in the office sector. Site-specific optimisation measures, such as those based on a survey on the gastronomic offerings at the myhive Wienerberg location, are derived from the results. Suggestions and requests from various tenant surveys have also been incorporated into the design of new product offerings, such as the increased flexibility at myhive. In addition, community managers act as a central interface for the wishes and suggestions of tenants and their employees.

In the retail area, tenant satisfaction is also regularly analysed using different types of survey methods. On the one hand, regular meetings with our tenants take place in order to evaluate past and future cooperation. On the other hand, we also conduct structured tenant surveys in the retail area as needed. In addition, our center management teams in the shopping centers serve as points of contact for all tenant concerns. Moreover, a marketing and event plan is developed annually in collaboration with the tenants to ensure that activities and initiatives in which tenants can participate take place on a regular basis. If an office property is located next to a retail property, the office employees will receive special discounts for shopping and the food court.



IMMOFINANZ Group is responsible for compliance with construction and safety regulations to protect building users and the neighbourhood. We therefore aim to ensure a safe environment for tenants and other users of our property portfolio, to prevent potential safety hazards and, if the need arises, to identify and eliminate them in good time – all in accordance with the applicable legislative framework as well as relevant standards and policies. This applies, for example, to all safety-specific aspects relating to fire protection, safety and well-being of people and the environment, and organisational safety measures. Our properties are constructed and operated in accordance with the applicable legal provisions and adapted where necessary to new legal requirements.

### Socially sustainable spaces

#### Management approach

<b>Impacts, risks and opportunities</b>	Climate change
	Soil sealing
	Lack of social interaction reduces sense of belonging and participation
	Neglect of social activities can lead to reduced performance
<b>Policies and obligations</b>	Green lease strategy
<b>Objectives and targets</b>	Group-wide standardised green lease contracts for all new commercial leases and extensions
	Development of criteria for sustainable and healthy spaces by 2024
	Increase in the share of certified buildings
	Building a tenant community
<b>Measures taken</b>	Rollout and green lease pilot project in 2023
	Achievement of top building certifications and recertifications
<b>Relevant key indicators</b>	GRI 203-1 Infrastructure investments and services supported

An important element of IMMOFINANZ Group's ESG strategy is the introduction and implementation of the green lease strategy in our portfolio. As part of this process a Group-wide standardised model green lease contract has been developed and rolled out to the entire portfolio of IMMOFINANZ Group. In accordance with the green lease strategy, all tenants are called upon to apply this model contract. As of 31 December 2023, green lease contracts had already been signed in five different countries.

The myhive offices score points with a feel-good atmosphere in the common areas, numerous services and the best infrastructure. They offer space for communicative and lively interaction between tenants and their employees, for example in attractive communication zones and tenant lounges, and during regular events such as after-work events, business breakfasts with expert lectures or the organisation of sports activities.

Particular importance is attached to networking among tenants. Dedicated community managers are the central point of contact for tenants and their employees. They take care of the exchange among tenants, identify opportunities for cooperation, arrange appropriate contacts and organise events. The cross-border myhive app provides information about all news in the respective office building and the myhive community, facilitates communication with experts from other companies at the location and supports central services provided by IMMOFINANZ, for example through a direct feedback tool. This makes it possible to communicate registrations for events, suggestions and requests or damage reports quickly and easily.

The use of social media has also been continuously expanded. Currently, almost 4,200 users use the myhive app and the number of followers on social media (Instagram, Facebook, LinkedIn) totals more than 860,000.



## Socially sustainable workplaces & employee satisfaction



We are committed to creating an inclusive working environment in the Group, characterised by openness and mutual respect where every employee feels valued and heard. The focus is on our attractiveness as an employer and on employee retention. Derived from this, employee development and satisfaction, our social commitment as well as diversity, equal opportunities and inclusion are material topics in this focus area.

After the majority takeover of IMMOFINANZ by CPIPG, the work on optimising the structure in Austria continued throughout 2023.

IMMOFINANZ Group had 237 employees in 2023, with 137 of them working for IMMOFINANZ and 100 for S IMMO (2022: IMMOFINANZ Group: 300, IMMOFINANZ: 170, S IMMO: 130). The decline in the number of employees is largely due to the takeover of the IMMOFINANZ country organisations by CPIPG. The package of measures of IMMOFINANZ agreed with the Works Council in 20022 to prevent, eliminate and mitigate the implications of the restructuring was extended for 2023. This package includes, in particular, voluntary severance payments and one-off payments and is designed to mitigate potential negative economic consequences for employees. It was applied to individual employees in Austria.

In the 2023 financial year, two persons worked for S IMMO who are not employees.

## Employee development

### Management approach

<b>Impacts, risks and opportunities</b>	Supporting employees in their current and future roles
	Ensuring competitiveness
	High engagement and motivation of employees
	Talent management
	Potential increase in costs for recruiting
	Potential lack of innovative strength
<b>Policies and obligations</b>	Potential increase in turnover rate
	Performance management
	Performance review of employees
<b>Objectives and targets</b>	Training and development programmes
	Empowering employees to be successful in their current and future roles based on career and succession planning
<b>Measures taken</b>	At least eight hours of training per employee per year
	Apprenticeship programmes
<b>Relevant key indicators</b>	Individual coaching
	GRI 404-1 Average hours of training per year and employee
	GRI 404-2 Programmes for upgrading employee skills and transition assistance programmes
	GRI 404-3 Percentage of employees receiving regular performance and career development reviews
	GRI 401-1 New employee hires and employee turnover
	GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees
	GRI 401-3 Parental leave
EPRA Emp-Training, Emp-Dev	

IMMOFINANZ strives to create a framework for its employees in which they can develop their potential, strengths and competencies to the best of their abilities. We lead our employees in a trusting manner and place great value on open and respectful interaction with each other. The People & Culture department is responsible for strategic personnel development and further development of the corporate culture in close cooperation with the Executive Board, which discusses current company developments with the Works Council at least once a month.

In connection with employee development, the focus of training is on expanding professional as well as personal and leadership skills. An important instrument in the context of performance management is the annual performance review between employees and their managers. This defines clear targets and individual training activities. As in previous financial years, performance reviews were conducted with 100% of employees of IMMOFINANZ in 2023. These interviews also include feedback from employees on several questions relating to personal well-being, further development and teamwork as well as suggestions for improvement.

### Employee development

Developing strong leaders and appropriately trained and motivated employees is essential to overcome the complex and multifaceted challenges arising from the current multiple crises and to develop the necessary skills to address them effectively. IMMOFINANZ supports its employees by providing appropriate methods and tools. In coordination with their managers, employees can participate in individual training and coaching (especially for leaders). Finally, employees can also participate in conferences as part of this offering.

Language courses as well as various types of individual and group training are offered on a regular basis and taken advantage of by employees.

In the 2023 financial year, around 3,221 hours of training were completed by the employees of IMMOFINANZ Group (thereof IMMOFINANZ 2,216, S IMMO 1,005, 2022: IMMOFINANZ 2,630, S IMMO not disclosed), equivalent to 13.6 hours per employee (IMMOFINANZ 16.2, S IMMO 10.1, 2022: IMMOFINANZ 16.2, S IMMO not disclosed) and thus significantly exceeding the Group-wide target of eight hours per employee. The largest share of training hours was accounted for by compliance training, followed by external training and language courses. The majority of the training courses were held in Austria.

## Diversity, equality and inclusion

### Management approach

<b>Impacts, risks and opportunities</b>	Cultural diversity Strengthening innovative power and ability to find solutions based on diverse teams Increased productivity and motivation Strengthening team spirit Promotion of equal opportunities Prevention of social discrimination
<b>Policies and obligations</b>	Code of Conduct
<b>Objectives and targets</b>	Share of female managers at least 33% Ensure gender and national diversity in the entire organisation at Group and local level
<b>Measures taken</b>	Analysis of gender pay ratios
<b>Relevant key indicators</b>	GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees GRI 401-3 Parental leave GRI 405-1 Diversity of governance bodies and employees GRI 405-2 Ratio of basic salary and remuneration of women to men GRI 406-1 Incidents of discrimination and corrective actions taken EPRA Diversity-Emp, Diversity-Pay

At IMMOFINANZ, we firmly believe that a diverse and inclusive work environment benefits not only our employees but also our company. By valuing and embracing the unique perspectives and backgrounds of our team members, which is established in our Code of Conduct, we foster a culture of engagement and open communication. We know that our employees are more likely to work innovatively and share their ideas when they feel valued and included. In this way, they contribute to the growth and success of our company. Therefore, diversity characteristics, especially with regard to age, gender, national or ethnic origin, religion, sexual orientation, disability and educational and professional background are very important to us as an employer.

At the end of December 2023, six persons with a non-temporary physical, mental or psychological impairment or an impairment of the sensory functions were employed at S IMMO.

As of 31 December 2023, 16 different nationalities were represented among the employees of IMMOFINANZ. The average age was 38.2 years at IMMOFINANZ and 44.1 years at S IMMO (IMMOFINANZ and S IMMO 2022: 37.7 and 44.4, respectively). The share of women in management positions reporting directly to the Executive Board was 23% (2022: 40%). The decline is mainly due to the transfer of female managers to CPIPG. The share of women in all management positions at IMMOFINANZ Group was 33%. The target was therefore met. Women account for 67% (2022: 66%) of non-management positions at IMMOFINANZ. After the gender pay ratio was reported for the first time throughout the Group for the 2020 financial year, analyses and adaptations were made in the following years. As a result, the gender pay gap has already been significantly reduced for both managers and non-managers. The indicator represents the ratio of the total average remuneration of female employees (per category of employee). It is analysed regularly, and further equalisation is being worked on.

In the past years, a wrong figure was reported for the total gender pay gap due to a transfer error. In the following table the figure for 2022 has already been corrected.

### Gender pay ratio

	2023		2022	
	IMMOFINANZ Group	S IMMO	IMMOFINANZ Group <sup>1</sup>	S IMMO
<b>Total gender pay gap</b>	<b>1.39</b>	<b>1.42</b>	<b>1.57</b>	<b>n. a.</b>
<b>Breakdown by employee category</b>				
thereof top management	1.38	n. a.	1.05	n. a.
thereof middle management	1.13	1.17	1.18	n. a.
thereof entry-level management	1.16	n. a.	1.13	n. a.
thereof non-management level	1.16	1.23	1.32	n. a.
Annual total remuneration ratio <sup>2</sup>	18.00	18.38	n. a.	n. a.

<sup>1</sup> 2022 only includes the data for IMMOFINANZ.

<sup>2</sup> Annual total remuneration of the highest-paid person of the company (Executive Board member) divided by the median annual total remuneration of the employees (without the highest-paid person).

In the event of questions or potential conflicts, the Group Compliance Officer serves as an independent and confidential point of contact. In 2023, there were no known cases of discrimination including harassment due to ethnic origin or nationality, language, social origin, age, gender, gender identity, sexual orientation, religion, political or other beliefs, mental or physical ability or others. No cases of human rights violations were reported, nor were there any resulting court convictions or penalties.

## Employee satisfaction

### Management approach

<b>Impacts, risks and opportunities</b>	Satisfaction with the corporate culture and one's own job Good working atmosphere Employee involvement and promotion of employee health Identification with the employer Work-life balance Potential increase in the absentee rate
<b>Policies and obligations</b>	Flexible working time arrangements and part-time working models Healthcare management with a focus on preventive healthcare and promotion of sporting activities Collective agreement for salaried employees in property management companies and additional company agreements
<b>Objectives and targets</b>	Conducting an employee engagement survey (EES) every two years starting in 2023 Entry into force of the remote working directive by 2022
<b>Measures taken</b>	Rollout of the remote working policy
<b>Relevant key indicators</b>	GRI 401-1 New employee hires and employee turnover GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees GRI 401-3 Parental leave EPRA H&S-Emp, Emp-Turnover

In order to strengthen the health of our employees and promote their motivation for further training, IMMOFINANZ implements targeted measures in the areas of personnel development and health management. This strengthens the well-being and health of our employees.

As a real estate manager and developer, IMMOFINANZ's business is largely office-based and therefore has a comparatively low risk of occupational accidents. Health management therefore focuses on preventive healthcare and the promotion of sports activities.

IMMOFINANZ employees are offered flexible and partially flexible working hours, as well as part-time working models. In addition, a remote working policy was adopted in 2022, which allows our employees to also work outside the office. This allows them to better balance full-time employment and personal needs, which increases satisfaction and performance as well as the attractiveness of IMMOFINANZ as an employer.

IMMOFINANZ supports its employees with a variety of offerings outside of the workplace, with team building and promotion of work-life balance being at the forefront. These include, for example, a sixth week of vacation time after three years of service, sports options via the myclubs app and participation in the Vienna City Marathon.

To support our employees' healthcare needs, we offer a preventive healthcare scheme. In addition to measures meeting all legal requirements, responsibilities include carrying out vaccinations, medical check-ups, eye tests and providing advice on preventive healthcare. In the 2023 financial year, the absence rate due to sickness at IMMOFINANZ declined slightly to 3.4% (2022: 3.9% at IMMOFINANZ).

All employees of IMMOFINANZ Group are insured against loss of income due to illness, unemployment, occupational accidents as well as incapacity for work, parental leave and retirement in accordance with the respective local legal requirements.

In addition to health care, IMMOFINANZ offers other company benefits. No distinction is made between full-time and part-time employees. For example, all employees can choose between an endowment and death insurance. The Executive Board is also entitled to disability and invalidity insurance as well as a retirement pension. Other company benefits, such as share participation, are not offered.

An employee survey on the topic of “psychological stress at the workplace” was conducted in cooperation with the Occupational Safety Center Linz in 2023. The survey was carried out online and anonymously. The results were analysed in the fourth quarter and presented to the Executive Board. It is planned to inform all employees about the results in the course of the second quarter of 2024; in addition, workshops will be held to work on improvements for those areas which scored below the industry average according to the analysis.

Health and safety inspections are conducted at IMMOFINANZ's own office locations at least once a year by the safety officer, the company physician, the Works Council and the head of People & Culture. Occupational safety risks are evaluated and compliance with statutory workplace and safety regulations is checked. Together with the head of the People & Culture department and the Executive Board, the inspection results are evaluated in a meeting and measures for improvement are decided. In addition to the annual meeting, IMMOFINANZ has specially trained employees who serve as safety officers and can address any issues as they arise. Employees are also trained in first aid and as evacuation/fire protection officers.

All employees of IMMOFINANZ Group are covered by the respective local occupational and safety regulations.

Collective agreements apply to 67.1% of the employees of IMMOFINANZ Group. Within IMMOFINANZ, the share is 84.7% (2022: 88.8%), at S IMMO it is 39% (2022: 35.4%). 100% of the IMMOFINANZ Group employment contracts in Austria are governed by the collective agreement for salaried employees in property management companies resp. employees in industry. For employees not covered by the tariff, salary schemes customary within the country and industry apply so that all employees of IMMOFINANZ Group receive adequate remuneration.

IMMOFINANZ has also entered into a number of agreements with the Works Council, which are based on social partnership and are designed to improve the position of employees.

In addition, our Code of Conduct includes a commitment to respect employees' rights to freedom of association. We strive for and maintain a long-term and constructive dialogue with employee representatives.

In 2023, the number of employees leaving the company was higher than in the previous year. The current employee turnover rate at IMMOFINANZ Group is 34.8%; viewed separately it is 37.4% (IMMOFINANZ) and 31.0% (S IMMO, 2022: 21.6% IMMOFINANZ and 14.0% S IMMO). This is mainly due to the Group-wide restructuring and a change in the calculation method. The calculation logic was adjusted in coordination with CPIPG and S IMMO.

The average employment with the company was 6.6 years and 8.0 years, respectively, in 2023 (IMMOFINANZ and S IMMO 2022: 5.7 and 7.1 years respectively).

## Community investment

### Management approach

<b>Impacts, risks and opportunities</b>	Social commitment as corporate responsibility Promotion of charitable work Part of corporate culture Creating value for the company and its communities in the medium and long term
<b>Policies and obligations</b>	Development of a Community Investment Strategy and Guideline by 2023
<b>Objectives and targets</b>	Definition of IMMOFINANZ's core themes for community investment
<b>Measures taken</b>	Projects and partnerships with non-profit organisations
<b>Relevant key indicators</b>	GRI 413-1 Operations with local community engagement, impact assessments, and development programmes

As part of its social commitment, IMMOFINANZ aims to provide support not only financially but also through the diverse resources and competencies of the company and its employees. In this way, sustainable benefits can be created for our different stakeholders. Through our social commitment, we would also like to encourage employee engagement, thus strengthening employee loyalty.

Engagement with our communities, i.e. all those people who work and shop at our properties or live in the neighbourhood, plays an important role for IMMOFINANZ. We always aim to view our properties in the context of their surroundings and people living there. The integration of a property into its immediate surroundings and the quality of implementing this integration increase the value of the respective premises and thus of the individual property.

In addition to the physical and online events for our tenants described above, we regularly launch initiatives for our communities, including blood donation campaigns or clothing collections for people in need.

Every year, as part of a Christmas campaign, IMMOFINANZ supports charitable projects and associations both in Austria and in other countries in which we operate. This year's donations of EUR 20,000 each went to St. Anna Children's Hospital and the children's hospice "Netz" in Vienna. In addition, the myhive community participated in the Christmas campaign of Caritas. 40 letters with Christmas wishes from children and adults from Caritas houses were received and handed over in person at the respective locations by the team of the myhive Community & Operations Managements.

We are working on developing further key performance indicators related to our engagement with society and will integrate them into our reporting in accordance with our comprehensive ESG strategy in the future.

## Sustainable supply chain



### Management approach

<b>Impacts, risks and opportunities</b>	<p>Ensuring compliance with social and environmental standards along the supply chain</p> <p>Longer-term, reliable and resilient business relationships with our suppliers</p> <p>Support of local suppliers in the operating markets</p> <p>Ensuring resilience of our supply chain</p>
<b>Policies and obligations</b>	<p>Group procurement directive</p> <p>Code of Conduct</p> <p>Supplier Code of Conduct</p>
<b>Objectives and targets</b>	<p>Every new and extended supply contract is subject to the Group-wide Supplier Code of Conduct</p> <p>Establishment of an audit programme for assessment, definition of preventive measures and monitoring by 2024</p>
<b>Measures taken</b>	<p>Supplier Code of Conduct introduced in 2023</p>
<b>Relevant key indicators</b>	<p>GRI 204-1 Proportion of spending on local suppliers</p> <p>GRI 308-1 New suppliers that were screened using environmental criteria</p> <p>GRI 308-2 Negative environmental impacts in the supply chain and actions taken</p> <p>GRI 408-1 Operations and suppliers at significant risk for incidents of child labour</p> <p>GRI 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour</p> <p>GRI 414-1 New suppliers that were screened using social criteria</p> <p>GRI 414-2 Negative social impacts in the supply chain and actions taken</p>

Building a sustainable and transparent supply chain is one of the greatest challenges in sustainability management for many companies. Various crises have demonstrated the importance of resilient value chains. This is also reflected in current regulations on corporate due diligence, in particular the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) or the Corporate Sustainability Due Diligence Directive (CSDDD). In this context, IMMOFINANZ is also working continuously to establish sustainable supply chain management.

Thus suppliers commissioned by IMMOFINANZ during the reporting period are broadly diversified and range from construction companies and property management firms to consulting service providers, insurance companies and IT companies. In the 2023 financial year, IMMOFINANZ procured services and products from more than 3,000 suppliers (2022: 3,000) with a total order volume of more than EUR 210 million (2022: EUR 201.5 million). As an international company, IMMOFINANZ worked with suppliers from 26 countries in the 2023 financial year. In order to ensure that procurement practices are sustainable and to maintain long-term, partnership-based relationships with our suppliers, 91% (2022: 97%) of all providers come directly from the markets in which IMMOFINANZ operates. Supporting these local suppliers and contributing to value creation in our core operating markets are therefore central considerations.

The process of selecting business partners is based on the internal Group procurement directive, which defines the procedures and specifications for IMMOFINANZ's procurement activities. In line with the Code of Conduct, these guidelines call for the careful selection of suppliers. A key concern is to minimise supplier risks resulting from child, forced or compulsory labour as well as risks arising from inadequate social assessment of the supplier. To this end, work is currently underway on a risk mapping process that will be applied to IMMOFINANZ's suppliers. The Procurement department reviews every new supplier based on their external presence (e.g. website) for indications which might call the company's integrity and authenticity into question. In addition, Procurement conducts credit risk assessments for potential suppliers which are expected to be



material. In the event of a negative rating, the suppliers will not be listed. In addition to the responsible selection of suppliers, continuous efforts are made to intensify the exchange of communication between IMMOFINANZ and its business partners.

As part of its ESG strategy, IMMOFINANZ developed a Group-wide standardised Supplier Code of Conduct during the reporting year. This code is a mandatory contract component for every new contract and for contract extensions. It can be viewed on our website at <https://immofinanz.com/en/sustainability>.

## Basis for preparation

As a company of public interest, IMMOFINANZ voluntarily prepares a non-financial statement in accordance with § 267a of the Austrian Commercial Code (UGB) and thus also discloses information pursuant to the EU Taxonomy (beginning on page 153).

### Reporting standards

This report has been drawn up in accordance with the GRI standards. For the first time, IMMOFINANZ received the EPRA Sustainability Best Practices Recommendations Gold Award for its non-financial reporting in the 2022 annual report. The key indicators reported are based on the Sustainability Best Practices Recommendations Guidelines (2017) issued by the European Public Real Estate Association (EPRA). In addition, the tables in this report have been adapted to the European Sustainability Reporting Standards (ESRS), which are applicable starting from 2024, in accordance with the current interpretation.

### Reporting period

The non-financial statement covers the period from 1 January to 31 December 2023. The indicators for 2022 are reported to allow comparability.

### Scope of companies and portfolio

This report covers IMMOFINANZ AG and all consolidated subsidiaries including S IMMO (see section 8 of the consolidated financial statements of the 2023 annual report). The portfolio of the company including S IMMO comprised 432 standing investment properties as of 31 December 2023.

The indicators published concentrate on the activities of IMMOFINANZ Group in Austria, Germany, Poland, the Czech Republic, Romania, Hungary, Slovakia, Slovenia, Serbia, Croatia and Italy. The properties are included in the reporting in accordance with the financial control principle. The operational control principle was used for the greenhouse gas accounting.

### Coverage and segment analysis

This report refers to the portfolio of IMMOFINANZ Group. To enable a meaningful analysis, the portfolio has been presented as a whole and split into segments in line with the structure of our financial reporting. In the EPRA tables, the indicators are presented separately according to our two main portfolio sectors, "office" and "retail" as well as by segment. Further information can be found in the table on pages 128ff. Due to different calculation methods and reference values, the ESRS and EPRA figures may differ.

The coverage rate regarding the environmental indicators amounts to 100%.

### Information on the company's own business premises

The consumption figures for the operation of IMMOFINANZ Group's own office spaces are no longer reported separately as their share is immaterial. The business premises are largely owned by IMMOFINANZ and usage is shared with tenants. Therefore, the consumption of IMMOFINANZ Group's business premises is included in the totals.

#### Consumption data

The objective was to use real data for all types of energy consumption (gas, electricity, district heating), as well as water consumption for the twelve-month period. To this end, automatically transmitted data (smart metering), read-out data and data from utility company invoices were used. Where no complete data was available, consumption was estimated using appropriate assumptions based on lettable space. Where no data was available for the full year 2023, data from 2022 was used. The consumption of buildings purchased or sold during the year was considered for the full months in which these buildings were part of the portfolio.

#### Waste

Waste data is disclosed in absolute figures again this year. These are based on the invoices of the respective waste disposal companies. Where data was not available for individual sites, it was complemented with comparable figures, calculated using country- and asset-specific real data, or estimated. Where no data was available for the full year 2023, data from 2022 was used.

#### External audit

This report has not undergone an external audit.

#### CO<sub>2</sub> footprint

The CO<sub>2</sub> footprint calculation is based on the GHG Protocol Corporate Standard. Emissions are stated in CO<sub>2</sub>-equivalent (CO<sub>2</sub>e) terms. The CO<sub>2</sub>e values for electricity and district heating are based on information by the energy suppliers and on publicly available sources, including the European data from the Association of Issuing Bodies (AIB) as well as the government conversion factors of the British Department for Energy Security. As in 2022, missing Scope 3 emissions were estimated based on real data and spaces. Where no data was available for the reporting period, data from the previous year was used. CO<sub>2</sub> emissions are verified at Group level.

#### Employee indicators

All indicators in the employee section are stated based on the headcount (HC) at all fully consolidated companies including S IMMO as of 31 December 2023 (excluding the Executive Board and inactive employees). If an indicator is calculated on a different basis, this is shown in a footnote. The data underlying the calculation of the indicators is produced by the IMMOFINANZ personnel management software and complemented with the data provided by S IMMO.

#### Boundaries of reporting – landlord and tenant utility consumption

IMMOFINANZ Group reports the water and energy consumption of the owner (IMMOFINANZ) (“within the organisation”). In cases where tenants obtained energy or water directly from the utility company and the data was not provided, this share was added based on comparative values specific to the building (“outside of the organisation”).

#### Normalisation

For the intensity indicators (energy intensity, water intensity, CO<sub>2</sub> intensity) the reference total area of the buildings was used as the denominator. In addition to the total lettable area of properties that formed part of the portfolio throughout the year, the total lettable area of properties that were purchased or sold during the year were normalised on a monthly basis so that the area is equivalent to the number of months relevant for the report on a pro rata basis. The intensity calculated contains the consumption obtained as described above.

## Indicators and indexes

### Climate and environmental indicators

#### Energy consumption and mix

Energy consumption and mix (inside the organisation)	Unit	IMMOFINANZ Group		Austria	
		2023	2022	2023	2022
(1) Fuel consumption from coal and coal products	MWh	0	0	0	0
(2) Fuel consumption from crude oil and petroleum products	MWh	749	2,436	99	0
(3) Fuel consumption from natural gas	MWh	72,581	69,668	2,596	304
(4) Fuel consumption from other fossil sources	MWh	0	38	0	0
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	MWh	77,290	79,835	7,026	470
(a) Electricity	MWh	17,954	24,578	0	54
(b) Heat and cooling	MWh	59,336	55,257	7,026	416
<b>(6) Total fossil energy consumption (calculated as the sum of lines 1 to 5)</b>	<b>MWh</b>	<b>150,621</b>	<b>151,976</b>	<b>9,721</b>	<b>774</b>
Share of fossil sources in total energy consumption	%	51.4	59.1	47.2	22.8
<b>(7) Consumption from nuclear sources</b>	<b>MWh</b>	<b>3,626</b>	<b>n. a.</b>	<b>0</b>	<b>n. a.</b>
Share of consumption from nuclear sources in total energy consumption	%	1.2	n. a.	0.0	n. a.
<b>Total non-renewable energy consumption outside the organisation (Scope 3.8, 3.13 and 3.14)</b>	<b>MWh</b>	<b>201,217</b>	<b>315,091</b>	<b>21,478</b>	<b>43,868</b>
(8) Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	MWh	0	0	0	0
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	137,998	104,300	10,872	2,253
(a) Electricity	MWh	136,791	102,440	10,872	2,253
(b) Heat and cooling	MWh	1,207	1,860	0	0
(10) Consumption of self-generated non-fuel renewable energy	MWh	793	673	15	364
<b>(11) Total renewable energy consumption (calculated as the sum of lines 8 to 10)</b>	<b>MWh</b>	<b>138,791</b>	<b>104,972</b>	<b>10,887</b>	<b>2,617</b>
Share of consumption from renewable sources in total energy consumption	%	47.4	40.9	52.8	77.2
<b>Total renewable energy consumption outside the organisation (Scope 3.8, 3.13 and 3.14)</b>	<b>MWh</b>	<b>220,163</b>	<b>170,323</b>	<b>5,863</b>	<b>16,662</b>
<b>Total energy consumption (calculated as the sum of lines 6, 7 and 11)</b>	<b>MWh</b>	<b>293,039</b>	<b>256,949</b>	<b>20,608</b>	<b>3,391</b>
<b>Total energy consumption inside and outside the organisation</b>	<b>MWh</b>	<b>714,419</b>	<b>742,363</b>	<b>47,950</b>	<b>63,921</b>
Self-generated non-renewable energy production	MWh	2,165	482	0	0
Self-generated renewable energy production	MWh	1,622	763	669	364

Energy intensity	Unit	IMMOFINANZ Group		Austria	
		2023	2022	2023	2022
<b>Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors</b>	<b>MWh/MEUR</b>	<b>895</b>	<b>1,088</b>	<b>1,045</b>	<b>1,190</b>
Net revenue from activities in high climate impact sectors	MEUR	798.7	682.6	45.9	53.7
<b>Total energy consumption inside the organisation per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.086</b>	<b>0.075</b>	<b>0.104</b>	<b>0.014</b>
<b>Total energy consumption outside the organisation per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.124</b>	<b>0.142</b>	<b>0.137</b>	<b>0.246</b>
<b>Total energy consumption per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.210</b>	<b>0.217</b>	<b>0.241</b>	<b>0.259</b>
Total reference gross leasable area	sqm	3,406,431	3,416,967	198,847	246,357

Energy consumption and mix (inside the organisation)	Unit	Germany		Poland	
		2023	2022	2023	2022
(1) Fuel consumption from coal and coal products	MWh	0	0	0	0
(2) Fuel consumption from crude oil and petroleum products	MWh	0	0	0	0
(3) Fuel consumption from natural gas	MWh	0	0	2,697	2,186
(4) Fuel consumption from other fossil sources	MWh	0	0	0	0
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	MWh	0	181	24,559	27,547
(a) Electricity	MWh	0	181	8,635	12,585
(b) Heat and cooling	MWh	0	0	15,923	14,962
<b>(6) Total fossil energy consumption (calculated as the sum of lines 1 to 5)</b>	<b>MWh</b>	<b>0</b>	<b>181</b>	<b>27,256</b>	<b>29,733</b>
Share of fossil sources in total energy consumption	%	0.0	50.0	56.8	63.6
<b>(7) Consumption from nuclear sources</b>	<b>MWh</b>	<b>0</b>	<b>n.a.</b>	<b>0</b>	<b>n.a.</b>
Share of consumption from nuclear sources in total energy consumption	%	0.0	n.a.	0.0	n.a.
<b>Total non-renewable energy consumption outside the organisation (Scope 3.8, 3.13 and 3.14)</b>	<b>MWh</b>	<b>0</b>	<b>10,826</b>	<b>24,343</b>	<b>31,986</b>
(8) Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	MWh	0	0	0	0
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	2,752	181	20,722	17,042
(a) Electricity	MWh	2,752	181	20,722	17,042
(b) Heat and cooling	MWh	0	0	0	0
(10) Consumption of self-generated non-fuel renewable energy	MWh	41	0	0	0
<b>(11) Total renewable energy consumption (calculated as the sum of lines 8 to 10)</b>	<b>MWh</b>	<b>2,793</b>	<b>181</b>	<b>20,722</b>	<b>17,042</b>
Share of consumption from renewable sources in total energy consumption	%	100.0	50.0	43.2	36.4
<b>Total renewable energy consumption outside the organisation (Scope 3.8, 3.13 and 3.14)</b>	<b>MWh</b>	<b>7,173</b>	<b>2,257</b>	<b>16,431</b>	<b>9,850</b>
<b>Total energy consumption (calculated as the sum of lines 6, 7 and 11)</b>	<b>MWh</b>	<b>2,793</b>	<b>361</b>	<b>47,979</b>	<b>46,775</b>
<b>Total energy consumption inside and outside the organisation</b>	<b>MWh</b>	<b>9,966</b>	<b>13,444</b>	<b>88,753</b>	<b>88,611</b>
Self-generated non-renewable energy production	MWh	0	0	0	0
Self-generated renewable energy production	MWh	41	0	0	0

Energy intensity	Unit	Germany		Poland	
		2023	2022	2023	2022
<b>Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors</b>	<b>MWh/MEUR</b>	<b>428</b>	<b>731</b>	<b>896</b>	<b>941</b>
Net revenue from activities in high climate impact sectors	MEUR	23.3	18.4	99.1	94.2
<b>Total energy consumption inside the organisation per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.032</b>	<b>0.005</b>	<b>0.120</b>	<b>0.123</b>
<b>Total energy consumption outside the organisation per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.082</b>	<b>0.179</b>	<b>0.102</b>	<b>0.110</b>
<b>Total energy consumption per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.114</b>	<b>0.184</b>	<b>0.222</b>	<b>0.232</b>
Total reference gross leasable area	sqm	87,652	73,201	400,173	381,463

Energy consumption and mix (inside the organisation)	Unit	Czech Republic		Hungary	
		2023	2022	2023	2022
(1) Fuel consumption from coal and coal products	MWh	0	0	0	0
(2) Fuel consumption from crude oil and petroleum products	MWh	0	0	0	14
(3) Fuel consumption from natural gas	MWh	6,252	4,995	382	4,555
(4) Fuel consumption from other fossil sources	MWh	0	0	0	38
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	MWh	3,505	2,934	0	4,530
(a) Electricity	MWh	274	263	0	2,070
(b) Heat and cooling	MWh	3,231	2,671	0	2,460
<b>(6) Total fossil energy consumption (calculated as the sum of lines 1 to 5)</b>	<b>MWh</b>	<b>9,757</b>	<b>7,929</b>	<b>382</b>	<b>9,137</b>
Share of fossil sources in total energy consumption	%	54.5	60.4	8.9	51.7
<b>(7) Consumption from nuclear sources</b>	<b>MWh</b>	<b>161</b>	<b>n.a.</b>	<b>0</b>	<b>n.a.</b>
Share of consumption from nuclear sources in total energy consumption	%	0.9	n.a.	0.0	n.a.
<b>Total non-renewable energy consumption outside the organisation (Scope 3.8, 3.13 and 3.14)</b>	<b>MWh</b>	<b>16,642</b>	<b>11,529</b>	<b>4,482</b>	<b>27,850</b>
(8) Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	MWh	0	0	0	0
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	7,918	5,193	3,912	8,544
(a) Electricity	MWh	7,918	5,193	2,705	6,684
(b) Heat and cooling	MWh	0	0	1,207	1,860
(10) Consumption of self-generated non-fuel renewable energy	MWh	53	0	0	0
<b>(11) Total renewable energy consumption (calculated as the sum of lines 8 to 10)</b>	<b>MWh</b>	<b>7,971</b>	<b>5,193</b>	<b>3,912</b>	<b>8,544</b>
Share of consumption from renewable sources in total energy consumption	%	44.6	39.6	91.1	48.3
<b>Total renewable energy consumption outside the organisation (Scope 3.8, 3.13 and 3.14)</b>	<b>MWh</b>	<b>14,502</b>	<b>19,217</b>	<b>21,344</b>	<b>4,043</b>
<b>Total energy consumption (calculated as the sum of lines 6, 7 and 11)</b>	<b>MWh</b>	<b>17,889</b>	<b>13,123</b>	<b>4,295</b>	<b>17,680</b>
<b>Total energy consumption inside and outside the organisation</b>	<b>MWh</b>	<b>49,033</b>	<b>43,869</b>	<b>30,120</b>	<b>49,573</b>
Self-generated non-renewable energy production	MWh	0	0	0	0
Self-generated renewable energy production	MWh	53	0	0	0

Energy intensity	Unit	Czech Republic		Hungary	
		2023	2022	2023	2022
<b>Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors</b>	<b>MWh/MEUR</b>	<b>876</b>	<b>962</b>	<b>863</b>	<b>1,022</b>
Net revenue from activities in high climate impact sectors	MEUR	56.0	45.6	34.9	48.5
<b>Total energy consumption inside the organisation per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.063</b>	<b>0.056</b>	<b>0.025</b>	<b>0.069</b>
<b>Total energy consumption outside the organisation per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.110</b>	<b>0.132</b>	<b>0.153</b>	<b>0.124</b>
<b>Total energy consumption per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.173</b>	<b>0.188</b>	<b>0.178</b>	<b>0.193</b>
Total reference gross leasable area	sqm	283,409	232,935	169,268	256,693

Energy consumption and mix (inside the organisation)	Unit	Romania		Slovakia	
		2023	2022	2023	2022
(1) Fuel consumption from coal and coal products	MWh	0	0	0	0
(2) Fuel consumption from crude oil and petroleum products	MWh	0	0	8	2
(3) Fuel consumption from natural gas	MWh	3,500	3,285	4,620	4,458
(4) Fuel consumption from other fossil sources	MWh	0	0	0	0
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	MWh	4,275	6,473	6,353	2,827
(a) Electricity	MWh	3,908	6,473	593	590
(b) Heat and cooling	MWh	367	0	5,760	2,236
<b>(6) Total fossil energy consumption (calculated as the sum of lines 1 to 5)</b>	<b>MWh</b>	<b>7,775</b>	<b>9,758</b>	<b>10,981</b>	<b>7,286</b>
Share of fossil sources in total energy consumption	%	25.8	35.1	36.1	29.1
<b>(7) Consumption from nuclear sources</b>	<b>MWh</b>	<b>971</b>	<b>n.a.</b>	<b>898</b>	<b>n.a.</b>
Share of consumption from nuclear sources in total energy consumption	%	3.2	n.a.	3.0	n.a.
<b>Total non-renewable energy consumption outside the organisation (Scope 3.8, 3.13 and 3.14)</b>	<b>MWh</b>	<b>41,999</b>	<b>69,518</b>	<b>13,970</b>	<b>6,345</b>
(8) Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	MWh	0	0	0	0
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	21,445	18,029	18,544	17,797
(a) Electricity	MWh	21,445	18,029	18,544	17,797
(b) Heat and cooling	MWh	0	0	0	0
(10) Consumption of self-generated non-fuel renewable energy	MWh	0	0	0	0
<b>(11) Total renewable energy consumption (calculated as the sum of lines 8 to 10)</b>	<b>MWh</b>	<b>21,445</b>	<b>18,029</b>	<b>18,544</b>	<b>17,797</b>
Share of consumption from renewable sources in total energy consumption	%	71.0	64.9	61.0	71.0
<b>Total renewable energy consumption outside the organisation (Scope 3.8, 3.13 and 3.14)</b>	<b>MWh</b>	<b>66,654</b>	<b>49,846</b>	<b>11,369</b>	<b>10,312</b>
<b>Total energy consumption (calculated as the sum of lines 6, 7 and 11)</b>	<b>MWh</b>	<b>30,190</b>	<b>27,787</b>	<b>30,423</b>	<b>25,084</b>
<b>Total energy consumption inside and outside the organisation</b>	<b>MWh</b>	<b>138,844</b>	<b>147,151</b>	<b>55,763</b>	<b>41,741</b>
Self-generated non-renewable energy production	MWh	0	0	0	0
Self-generated renewable energy production	MWh	0	0	0	0

Energy intensity	Unit	Romania		Slovakia	
		2023	2022	2023	2022
<b>Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors</b>	<b>MWh/MEUR</b>	<b>1,578</b>	<b>1,952</b>	<b>1,066</b>	<b>1,182</b>
Net revenue from activities in high climate impact sectors	MEUR	88.0	75.4	52.3	35.3
<b>Total energy consumption inside the organisation per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.092</b>	<b>0.084</b>	<b>0.118</b>	<b>0.097</b>
<b>Total energy consumption outside the organisation per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.329</b>	<b>0.362</b>	<b>0.099</b>	<b>0.065</b>
<b>Total energy consumption per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.421</b>	<b>0.446</b>	<b>0.217</b>	<b>0.162</b>
Total reference gross leasable area	sqm	329,912	329,567	257,207	257,267

Energy consumption and mix (inside the organisation)	Unit	Adriatic		S IMMO	
		2023	2022	2023	2022
(1) Fuel consumption from coal and coal products	MWh	0	0	0	0
(2) Fuel consumption from crude oil and petroleum products	MWh	158	0	484	2,420
(3) Fuel consumption from natural gas	MWh	2,958	11	49,576	49,873
(4) Fuel consumption from other fossil sources	MWh	0	0	0	0
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	MWh	1,985	759	29,587	34,115
(a) Electricity	MWh	1,369	759	3,175	1,603
(b) Heat and cooling	MWh	616	0	26,412	32,512
<b>(6) Total fossil energy consumption (calculated as the sum of lines 1 to 5)</b>	<b>MWh</b>	<b>5,101</b>	<b>770</b>	<b>79,647</b>	<b>86,408</b>
Share of fossil sources in total energy consumption	%	61.2	55.3	61.0	71.2
<b>(7) Consumption from nuclear sources</b>	<b>MWh</b>	<b>0</b>	<b>n.a.</b>	<b>1,597</b>	<b>n.a.</b>
Share of consumption from nuclear sources in total energy consumption	%	0.0	n.a.	1.2	n.a.
<b>Total non-renewable energy consumption outside the organisation (Scope 3.8, 3.13 and 3.14)</b>	<b>MWh</b>	<b>16,654</b>	<b>34,244</b>	<b>61,649</b>	<b>78,925</b>
(8) Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	MWh	0	0	0	0
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	2,811	623	49,022	34,638
(a) Electricity	MWh	2,811	623	49,022	34,638
(b) Heat and cooling	MWh	0	0	0	0
(10) Consumption of self-generated non-fuel renewable energy	MWh	427	0	257	309
<b>(11) Total renewable energy consumption (calculated as the sum of lines 8 to 10)</b>	<b>MWh</b>	<b>3,238</b>	<b>623</b>	<b>49,279</b>	<b>34,947</b>
Share of consumption from renewable sources in total energy consumption	%	38.8	44.7	37.8	28.8
<b>Total renewable energy consumption outside the organisation (Scope 3.8, 3.13 and 3.14)</b>	<b>MWh</b>	<b>28,739</b>	<b>17,890</b>	<b>48,087</b>	<b>40,247</b>
<b>Total energy consumption (calculated as the sum of lines 6, 7 and 11)</b>	<b>MWh</b>	<b>8,339</b>	<b>1,393</b>	<b>130,523</b>	<b>121,355</b>
<b>Total energy consumption inside and outside the organisation</b>	<b>MWh</b>	<b>53,732</b>	<b>53,526</b>	<b>240,258</b>	<b>240,527</b>
Self-generated non-renewable energy production	MWh	0	0	2,165	482
Self-generated renewable energy production	MWh	427	0	432	399

Energy intensity	Unit	Adriatic		S IMMO	
		2023	2022	2023	2022
<b>Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors</b>	<b>MWh/MEUR</b>	<b>857</b>	<b>1,050</b>	<b>714</b>	<b>923</b>
Net revenue from activities in high climate impact sectors <sup>1</sup>	MEUR	62.7	51.0	336.5	260.5
<b>Total energy consumption inside the organisation per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.024</b>	<b>0.004</b>	<b>0.098</b>	<b>0.092</b>
<b>Total energy consumption outside the organisation per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.129</b>	<b>0.165</b>	<b>0.083</b>	<b>0.090</b>
<b>Total energy consumption per reference gross leasable area</b>	<b>MWh/sqm</b>	<b>0.153</b>	<b>0.169</b>	<b>0.181</b>	<b>0.182</b>
Total reference gross leasable area	sqm	350,944	315,842	1,329,019	1,323,643

<sup>1</sup> Net revenue for S IMMO includes revenue from hotel operations which is reported as "income from owner-operated properties" in IMMOFINANZ's consolidated financial statements.

## Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions

GHG emissions	Unit	IMMOFINANZ Group			S IMMO		
		2023	2022	Base year 2019	2023	2022	Base year 2019
<b>Scope 1 GHG emissions</b>							
Gross Scope 1 GHG emissions	t CO <sub>2</sub> eq	18,189	18,134	13,788	11,554	12,337	11,001
<b>Scope 2 GHG emissions</b>							
Gross location-based Scope 2 GHG emissions	t CO <sub>2</sub> eq	24,491	26,407	39,999	8,525	8,115	13,479
Gross market-based Scope 2 GHG emissions	t CO <sub>2</sub> eq	21,629	23,472	42,601	8,369	8,806	14,967
<b>Significant Scope 3 GHG emissions</b>							
Total gross indirect Scope 3 GHG emissions	t CO <sub>2</sub> eq	169,074	201,208	317,472	50,835	58,689	56,154
1. Purchased goods and services	t CO <sub>2</sub> eq	17,742	13,082	13,003	2,008	2,115	2,130
2. Capital goods	t CO <sub>2</sub> eq	31,901	28,938	28,938	8,511	8,511	8,511
3. Fuel and energy-related activities	t CO <sub>2</sub> eq	98,437	140,709	258,525	34,065	40,944	41,058
4. Upstream transportation and distribution	t CO <sub>2</sub> eq	2,316	763	763	618	618	618
5. Waste generated in operations	t CO <sub>2</sub> eq	12,076	13,264	12,788	3,403	4,062	1,302
6. Business traveling	t CO <sub>2</sub> eq	91	788	788	74	77	77
7. Employee commuting	t CO <sub>2</sub> eq	169	300	300	63	103	103
8. Upstream leased assets	t CO <sub>2</sub> eq	0	0	0	0	0	0
9. Downstream transportation	t CO <sub>2</sub> eq	0	0	0	0	0	0
10. Processing of sold products	t CO <sub>2</sub> eq	0	0	0	0	0	0
11. Use of sold products	t CO <sub>2</sub> eq	69	72	56	35	61	45
12. End-of-life treatment of sold products	t CO <sub>2</sub> eq	0	0	0	0	0	0
13. Downstream leased assets	t CO <sub>2</sub> eq	5,569	2,550	1,569	1,355	1,456	1,569
14. Franchises	t CO <sub>2</sub> eq	0	0	0	0	0	0
15. Investments	t CO <sub>2</sub> eq	703	742	742	703	742	742
Proportion of emissions calculated from primary data	%	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total GHG emissions</b>							
<b>Total GHG emissions (location-based)</b>	<b>t CO<sub>2</sub>eq</b>	<b>203,516</b>	<b>244,551</b>	<b>356,038</b>	<b>59,326</b>	<b>67,005</b>	<b>74,969</b>
<b>Total GHG emissions (market-based)</b>	<b>t CO<sub>2</sub>eq</b>	<b>208,891</b>	<b>242,815</b>	<b>373,862</b>	<b>70,758</b>	<b>79,833</b>	<b>82,121</b>

GHG intensity	Unit	IMMOFINANZ Group			S IMMO		
		2023	2022	Base year 2019	2023	2022	Base year 2019
<b>Total GHG emissions (location-based) per net revenue</b>	<b>t CO<sub>2</sub>eq/MEUR</b>	<b>254.8</b>	<b>358.3</b>	<b>617.0</b>	<b>176.3</b>	<b>257.2</b>	<b>356.3</b>
<b>Total GHG emissions (market-based) per net revenue</b>	<b>t CO<sub>2</sub>eq/MEUR</b>	<b>261.5</b>	<b>355.7</b>	<b>647.9</b>	<b>210.3</b>	<b>306.5</b>	<b>390.3</b>
Net revenue <sup>1</sup>	MEUR	798.8	682.6	577.1	336.5	260.5	210.4
<b>Total GHG emissions (location-based) per reference gross leasable area</b>	<b>t CO<sub>2</sub>eq/sqm</b>	<b>0.060</b>	<b>0.072</b>	<b>0.116</b>	<b>0.045</b>	<b>0.051</b>	<b>0.076</b>
<b>Total GHG emissions (market-based) per reference gross leasable area</b>	<b>t CO<sub>2</sub>eq/sqm</b>	<b>0.061</b>	<b>0.071</b>	<b>0.122</b>	<b>0.053</b>	<b>0.060</b>	<b>0.084</b>
Total reference gross leasable area	sqm	3,406,431	3,401,055	3,057,070	1,329,019	1,323,643	983,246

<sup>1</sup> Net revenue for S IMMO includes revenue from hotel operations which is reported as "income from owner-operated properties" in IMMOFINANZ's consolidated financial statements.



## Water consumption

Water consumption	Unit	IMMOFINANZ Group		Austria	
		2023	2022	2023	2022
<b>Total water consumption</b>	<b>m<sup>3</sup></b>	<b>1,995,231</b>	<b>2,019,900</b>	<b>73,118</b>	<b>77,550</b>
Total water consumption in areas at material water risk	m <sup>3</sup>	423,640	557,901	0	0
Total water reused and recycled	m <sup>3</sup>	0	0	0	0
Total water stored	m <sup>3</sup>	112,849	117,449	0	0
Share of water consumption derived from direct measurement	%	25.6	4.0	100.0	0.0

Water intensity	Unit	IMMOFINANZ Group		Austria	
		2023	2022	2023	2022
<b>Total water consumption per net revenue</b>	<b>m<sup>3</sup>/MEUR</b>	<b>2,498.2</b>	<b>2,959.2</b>	<b>1,593.0</b>	<b>1,444.1</b>
Net revenue	MEUR	798.7	682.6	45.9	53.7
<b>Total water consumption per reference gross leasable area</b>	<b>m<sup>3</sup>/sqm</b>	<b>0.6</b>	<b>0.6</b>	<b>0.4</b>	<b>0.3</b>
Total reference gross leasable area	sqm	3,406,431	3,416,967	198,847	246,357

## Resource outflows waste

Resource outflows – Waste	Unit	IMMOFINANZ Group		Austria	
		2023	2022	2023	2022
<b>Total waste generated</b>	<b>t</b>	<b>38,189.8</b>	<b>39,491.8</b>	<b>1,712.5</b>	<b>2,473.1</b>
Total hazardous waste generated	t	829.2	388.4	241.9	60.0
Total radioactive waste generated	t	0.0	0.0	0.0	0.0
Total non-hazardous waste generated	t	37,360.6	39,103.5	1,470.6	2,413.1
Total non-hazardous waste recovery	t	14,336.4	15,484.2	443.1	1,096.8
Preparation for reuse	t	284.6	629.8	0.0	0.0
Recycling	t	14,046.4	14,845.1	443.1	1,096.8
Other recovery operations	t	5.4	9.3	0.0	0.0
Total non-hazardous waste disposal	t	23,024.2	23,619.4	1,027.5	1,316.4
Total incineration	t	4,638.0	4,165.8	1,025.1	1,313.2
Incineration with energy recovery	t	4,240.4	3,829.3	1,025.1	1,313.2
Incineration without energy recovery	t	397.7	336.5	0.0	0.0
Landfilling	t	17,188.2	18,157.5	0.0	0.0
Other disposal operations	t	1,197.9	1,296.0	2.4	3.2
<b>Total non-recycled waste</b>	<b>t</b>	<b>23,853.4</b>	<b>24,007.8</b>	<b>1,269.4</b>	<b>1,376.4</b>
Share of non-recycled waste of total waste generated	%	62.4	60.8	74.1	55.6

Water consumption	Unit	Germany		Poland	
		2023	2022	2023	2022
<b>Total water consumption</b>	<b>m<sup>3</sup></b>	<b>364,089</b>	<b>364,651</b>	<b>188,160</b>	<b>187,560</b>
Total water consumption in areas at material water risk	m <sup>3</sup>	0	0	0	0
Total water reused and recycled	m <sup>3</sup>	0	0	0	0
Total water stored	m <sup>3</sup>	0	0	50	1,150
Share of water consumption derived from direct measurement	%	100.0	0.0	45.9	16.6

Water intensity	Unit	Germany		Poland	
		2023	2022	2023	2022
<b>Total water consumption per net revenue</b>	<b>m<sup>3</sup>/MEUR</b>	<b>15,626.1</b>	<b>19,818.0</b>	<b>1,898.7</b>	<b>1,991.1</b>
Net revenue	MEUR	23.3	18.4	99.1	94.2
<b>Total water consumption per reference gross leasable area</b>	<b>m<sup>3</sup>/sqm</b>	<b>4.2</b>	<b>5.0</b>	<b>0.5</b>	<b>0.5</b>
Total reference gross leasable area	sqm	87,652	73,201	400,173	381,463

Resource outflows – Waste	Unit	Germany		Poland	
		2023	2022	2023	2022
<b>Total waste generated</b>	<b>t</b>	<b>3,186.2</b>	<b>3,179.2</b>	<b>2,066.5</b>	<b>1,998.4</b>
Total hazardous waste generated	t	0.0	0.0	21.8	27.8
Total radioactive waste generated	t	0.0	0.0	0.0	0.0
Total non-hazardous waste generated	t	3,186.2	3,179.2	2,044.7	1,970.8
Total non-hazardous waste recovery	t	1,345.2	1,345.2	996.1	909.4
Preparation for reuse	t	0.0	0.0	0.0	0.0
Recycling	t	1,345.2	1,345.2	996.1	909.4
Other recovery operations	t	0.0	0.0	0.0	0.0
Total non-hazardous waste disposal	t	1,841.0	1,834.0	1,048.6	1,061.4
Total incineration	t	1,841.0	1,834.0	229.6	220.0
Incineration with energy recovery	t	1,841.0	1,834.0	6.6	6.6
Incineration without energy recovery	t	0.0	0.0	222.9	213.3
Landfilling	t	0.0	0.0	814.0	761.5
Other disposal operations	t	0.0	0.0	5.0	79.9
<b>Total non-recycled waste</b>	<b>t</b>	<b>1,841.0</b>	<b>1,834.0</b>	<b>1,070.4</b>	<b>1,089.2</b>
Share of non-recycled waste of total waste generated	%	57.8	57.7	51.8	54.8

Water consumption	Unit	Czech Republic		Hungary	
		2023	2022	2023	2022
<b>Total water consumption</b>	<b>m<sup>3</sup></b>	<b>111,180</b>	<b>94,921</b>	<b>62,161</b>	<b>110,132</b>
Total water consumption in areas at material water risk	m <sup>3</sup>	0	0	0	0
Total water reused and recycled	m <sup>3</sup>	0	0	0	0
Total water stored	m <sup>3</sup>	0	0	0	0
Share of water consumption derived from direct measurement	%	22.5	1.9	0.0	0.0

Water intensity	Unit	Czech Republic		Hungary	
		2023	2022	2023	2022
<b>Total water consumption per net revenue</b>	<b>m<sup>3</sup>/MEUR</b>	<b>1,985.4</b>	<b>2,081.6</b>	<b>1,781.1</b>	<b>2,270.8</b>
Net revenue	MEUR	56.0	45.6	34.9	48.5
<b>Total water consumption per reference gross leasable area</b>	<b>m<sup>3</sup>/sqm</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>
Total reference gross leasable area	sqm	283,409	232,935	169,268	256,693

Resource outflows – Waste	Unit	Czech Republic		Hungary	
		2023	2022	2023	2022
<b>Total waste generated</b>	<b>t</b>	<b>1,987.6</b>	<b>1,021.9</b>	<b>3,218.6</b>	<b>4,059.3</b>
Total hazardous waste generated	t	122.2	95.9	129.5	157.0
Total radioactive waste generated	t	0.0	0.0	0.0	0.0
Total non-hazardous waste generated	t	1,865.4	926.0	3,089.1	3,902.2
Total non-hazardous waste recovery	t	797.6	439.3	2,363.3	2,976.2
Preparation for reuse	t	25.6	2.0	0.0	518.1
Recycling	t	772.0	437.3	2,363.3	2,458.1
Other recovery operations	t	0.0	0.0	0.0	0.0
Total non-hazardous waste disposal	t	1,067.9	486.7	725.8	926.0
Total incineration	t	185.8	184.0	83.2	264.6
Incineration with energy recovery	t	79.0	79.0	43.4	252.4
Incineration without energy recovery	t	106.8	105.1	39.8	12.1
Landfilling	t	882.1	289.9	263.0	281.4
Other disposal operations	t	0.0	12.7	379.6	380.1
<b>Total non-recycled waste</b>	<b>t</b>	<b>1,190.1</b>	<b>582.6</b>	<b>855.3</b>	<b>1,083.0</b>
Share of non-recycled waste of total waste generated	%	59.9	57.1	26.6	26.7

Water consumption	Unit	Romania		Slovakia	
		2023	2022	2023	2022
<b>Total water consumption</b>	<b>m<sup>3</sup></b>	<b>244,408</b>	<b>214,991</b>	<b>99,593</b>	<b>67,412</b>
Total water consumption in areas at material water risk	m <sup>3</sup>	89,950	52,313	0	0
Total water reused and recycled	m <sup>3</sup>	0	0	0	0
Total water stored	m <sup>3</sup>	10	0	112,282	116,299
Share of water consumption derived from direct measurement	%	4.9	0.0	62.5	48.0

Water intensity	Unit	Romania		Slovakia	
		2023	2022	2023	2022
<b>Total water consumption per net revenue</b>	<b>m<sup>3</sup>/MEUR</b>	<b>2,777.4</b>	<b>2,851.3</b>	<b>1,904.3</b>	<b>1,909.7</b>
Net revenue	MEUR	88.0	75.4	52.3	35.3
<b>Total water consumption per reference gross leasable area</b>	<b>m<sup>3</sup>/sqm</b>	<b>0.7</b>	<b>0.7</b>	<b>0.4</b>	<b>0.3</b>
Total reference gross leasable area	sqm	329,912	329,567	257,207	257,267

Resource outflows – Waste	Unit	Romania		Slovakia	
		2023	2022	2023	2022
<b>Total waste generated</b>	<b>t</b>	<b>5,104.4</b>	<b>6,821.1</b>	<b>3,023.5</b>	<b>1,372.6</b>
Total hazardous waste generated	t	0.0	0.0	142.6	35.2
Total radioactive waste generated	t	0.0	0.0	0.0	0.0
Total non-hazardous waste generated	t	5,104.4	6,821.1	2,880.9	1,337.4
Total non-hazardous waste recovery	t	861.3	1,047.7	1,633.9	482.3
Preparation for reuse	t	0.0	0.0	232.0	87.3
Recycling	t	861.3	1,047.7	1,396.4	385.8
Other recovery operations	t	0.0	0.0	5.4	9.3
Total non-hazardous waste disposal	t	4,243.1	5,773.4	1,247.1	855.0
Total incineration	t	5.3	5.3	113.7	43.5
Incineration with energy recovery	t	5.3	5.3	113.7	43.5
Incineration without energy recovery	t	0.0	0.0	0.0	0.0
Landfilling	t	3,431.8	4,947.9	1,133.4	811.6
Other disposal operations	t	806.0	820.1	0.0	0.0
<b>Total non-recycled waste</b>	<b>t</b>	<b>4,243.1</b>	<b>5,773.4</b>	<b>1,389.6</b>	<b>890.2</b>
Share of non-recycled waste of total waste generated	%	83.1	84.6	46.0	64.9

Water consumption	Unit	Adriatic		S IMMO	
		2023	2022	2023	2022
<b>Total water consumption</b>	<b>m<sup>3</sup></b>	<b>146,287</b>	<b>152,634</b>	<b>706,236</b>	<b>750,048</b>
Total water consumption in areas at material water risk	m <sup>3</sup>	29,513	34,225	304,177	471,363
Total water reused and recycled	m <sup>3</sup>	0	0	0	0
Total water stored	m <sup>3</sup>	507	0	0	0
Share of water consumption derived from direct measurement	%	68.0	0.0	6.8	0.0

Water intensity	Unit	Adriatic		S IMMO	
		2023	2022	2023	2022
<b>Total water consumption per net revenue</b>	<b>m<sup>3</sup>/MEUR</b>	<b>2,333.1</b>	<b>2,992.8</b>	<b>2,099.0</b>	<b>2,879.4</b>
Net revenue	MEUR	62.7	51.0	336.5	260.5
<b>Total water consumption per reference gross leasable area</b>	<b>m<sup>3</sup>/sqm</b>	<b>0.4</b>	<b>0.5</b>	<b>0.5</b>	<b>0.6</b>
Total reference gross leasable area	sqm	350,944	315,842	1,329,019	1,323,643

Resource outflows – Waste	Unit	Adriatic		S IMMO	
		2023	2022	2023	2022
<b>Total waste generated</b>	<b>t</b>	<b>7,047.6</b>	<b>7,290.4</b>	<b>10,842.9</b>	<b>11,275.8</b>
Total hazardous waste generated	t	0.0	0.0	171.2	12.5
Total radioactive waste generated	t	0.0	0.0	0.0	0.0
Total non-hazardous waste generated	t	7,047.6	7,290.4	10,671.6	11,263.3
Total non-hazardous waste recovery	t	823.4	1,136.0	5,072.6	6,051.1
Preparation for reuse	t	8.5	0.0	18.5	22.4
Recycling	t	814.9	1,136.0	5,054.2	6,028.8
Other recovery operations	t	0.0	0.0	0.0	0.0
Total non-hazardous waste disposal	t	6,224.2	6,154.3	5,599.0	5,212.1
Total incineration	t	145.3	145.3	1,009.1	156.0
Incineration with energy recovery	t	139.3	139.3	987.0	156.0
Incineration without energy recovery	t	6.0	6.0	22.1	0.0
Landfilling	t	6,079.0	6,009.1	4,585.0	5,056.1
Other disposal operations	t	0.0	0.0	4.9	0.0
<b>Total non-recycled waste</b>	<b>t</b>	<b>6,224.2</b>	<b>6,154.3</b>	<b>5,770.2</b>	<b>5,224.6</b>
Share of non-recycled waste of total waste generated	%	88.3	84.4	53.2	46.3

## EPRA Sustainability Performance Measures (Environment) – impact per core market

## EPRA Sustainability Performance Measures (Environment) – impact per core market

Impact area	EPRA Code	Unit	Indicator	IMMOFINANZ Group			Austria			
				Total	Like-for-like		Total	Like-for-like		
				2023	2023	in % YoY	2023	2023	in % YoY	
Energy	Elec-Abs, Elec-LfL	MWh pa	Electricity	Building operation	500,810	413,471	-2.3	33,421	17,944	-2.9
				Share of electricity from renewable sources in %	70.2	70.7	29.4	50.1	7.2	-2.3
	DH&C-Abs, DH&C-LfL	District heating and cooling	Building operation	Building operation	85,798	68,523	-9.1	11,654	6,302	-6.0
				Proportion of district heating and cooling from renewable sources in %	7.5	8.5	378.2	0	0	
	Fuels-Abs, Fuels-LfL	Fuels	Building operation	Building operation	139,512	114,583	-2.8	3,081	3,081	40.7
				Proportion of fuels from renewable sources in %	0	0		0	0	
Energy-Int	kWh/(m <sup>2</sup> pa)	Intensity	Whole building	212	221	-2.9	212	212	-0.1	
Greenhouse gas emissions	GHG-Dir-Abs, GHG-Dir-LfL	t CO <sub>2</sub> eq pa	Direct	Fuels and refrigerants	18,145	14,569	13.8	798	745	692.8
			Indirect	Elec; DH&C; generation, transm. and distrib.; water; waste; refrigerant refills	134,719	106,519	-28.9	1,816	912	-42.0
	GHG-Int	t CO <sub>2</sub> eq/(m <sup>2</sup> pa)	Intensity	Direct and indirect	0.044	0.045	-25.3	0.013	0.013	-0.6
Water	Water-Abs, Water-LfL	m <sup>3</sup> pa	Building operation	Building operation	2,109,100	1,805,370	4.7	73,118	35,536	34.4
				Share of water obtained from other sources in %	23.7	27.7	-1.5	0	0	
Water-Int	m <sup>3</sup> /(m <sup>2</sup> pa)	Intensity	Whole building	0.625	0.668	5.0	0.276	0.276	34.5	
Waste	Waste-Abs, Waste-LfL	t pa	Building operation	Building operation	38,194	31,273	-3.5	1,712	1,315	-20.7
				Share of waste diverted from landfill in %	52.8	52.7	7.7	85.9	94.2	-5.8
Certifications	Cert-Tot		Number of certified assets		92	70	14.8	9	9	800.0
				Proportion of the portfolio's gross leasable area in %	42.6	46.6	9.5	31.5	64.9	409.7

EPRA Sustainability Performance Measures (Environment) – impact per core market

Impact area	EPRA Code	Unit	Indicator	Germany			Poland				
				Total	Like-for-like		Total	Like-for-like			
				2023	2023	in % YoY	2023	2023	in % YoY		
Energy	Elec-Abs, Elec-LfL	MWh pa	Electricity	Building operation	4,715	3,726	-47.3	64,230	61,477	-2.7	
				Share of electricity from renewable sources in %	100.0	100.0	263.4	57.8	56.0	31.5	
	DH&C-Abs, DH&C-LfL	District heating and cooling	Building operation	5,251	4,596	1.0	20,467	19,779	-2.1		
				Proportion of district heating and cooling from renewable sources in %	100.0	100.0		0	0		
	Fuels-Abs, Fuels-LfL	Fuels	Building operation	0	0		4,502	4,267	4.6		
				Proportion of fuels from renewable sources in %	0	0		0	0		
	Energy-Int	kWh/(sqm pa)	Intensity	Whole building	114	126	-28.4	223	228	-2.3	
	Greenhouse gas emissions	GHG-Dir-Abs, GHG-Dir-LfL	t CO <sub>2</sub> eq pa	Direct	Fuels and refrigerants	30	19	67.9	1,359	1,358	29.1
					Elec; DH&C; generation, transm. and distrib.; water; waste; refrigerant refills	284	247	-94.9	31,792	31,378	-24.2
GHG-Indir-Abs, GHG-Indir-LfL		Indirect	Direct and indirect	0.004	0.004	-94.5	0.083	0.087	-22.9		
Water	Water-Abs, Water-LfL	m <sup>3</sup> pa	Building operation	364,089	362,466	1.3	188,210	183,585	-1.2		
				Share of water obtained from other sources in %	98.0	98.5	-1.3	0.0	0.0	1.2	
	Water-Int	m <sup>3</sup> /(sqm pa)	Intensity	Whole building	4,154	5,496	1.3	0.470	0.489	-1.2	
Waste	Waste-Abs, Waste-LfL	t pa	Building operation	3,186	2,852	0.2	2,066	1,868	-2.7		
				Share of waste diverted from landfill in %	100.0	100.0		59.6	60.4	-3.6	
Certifications	Cert-Tot		Number of certified assets	3	2		11	11			
				Proportion of the portfolio's gross leasable area in %	100.0	100.0		74.8	79.8	0.0	

## EPRA Sustainability Performance Measures (Environment) – impact per core market

Impact area	EPRA Code	Unit	Indicator	Czech Republic			Hungary			
				Total	Like-for-like		Total	Like-for-like		
				2023	2023	in % YoY	2023	2023	in % YoY	
Energy	Elec-Abs, Elec-LfL	MWh pa	Electricity	Building operation	35,036	24,331	-5.5	24,049	21,340	-10.0
				Share of electricity from renewable sources in %	64.1	83.0	2.3	100.0	100.0	
	DH&C-Abs, DH&C-LfL	District heating and cooling	Building operation	6,469	3,262	-6.7	1,207	1,207	-9.6	
			Proportion of district heating and cooling from renewable sources in %	0	0		100.0	100.0		
	Fuels-Abs, Fuels-LfL	Fuels	Building operation	8,355	7,135	-3.0	5,399	4,974	-26.9	
			Proportion of fuels from renewable sources in %	0	0		0	0		
Energy-Int	kWh/(sqm pa)	Intensity	Whole building	174	183	-5.0	181	203	-13.6	
Greenhouse gas emissions	GHG-Dir-Abs, GHG-Dir-LfL	Direct	Fuels and refrigerants	1,303	1,241	10.4	180	102	-6.3	
			Indirect	Elec; DH&C; generation, transm. and distrib.; water; waste; refrigerant refills	13,594	5,674	-8.5	2,074	1,820	-83.1
	GHG-Int	t CO <sub>2</sub> eq/(sqm pa)	Intensity	Direct and indirect	0.050	0.037	-5.4	0.013	0.014	-82.3
Water	Water-Abs, Water-LfL	m <sup>3</sup> pa	Building operation	111,180	90,500	17.1	62,161	52,813	-2.8	
			Share of water obtained from other sources in %	0	0		0	0		
	Water-Int	m <sup>3</sup> /(sqm pa)	Intensity	Whole building	0.391	0.478	17.3	0.367	0.389	-2.9
Waste	Waste-Abs, Waste-LfL	t pa	Building operation	1,988	744	4.9	3,219	2,913	-0.9	
			Share of waste diverted from landfill in %	49.5	69.9	-3.1	87.8	92.4	0.0	
Certifications	Cert-Tot		Number of certified assets	6	5		0	0		
			Proportion of the portfolio's gross leasable area in %	21.5	34.2	0.2	0	0		



EPRA Sustainability Performance Measures (Environment) – impact per core market

Impact area	EPRA Code	Unit	Indicator	Romania			Slovakia			
				Total	Like-for-like		Total	Like-for-like		
				2023	2023	in % YoY	2023	2023	in % YoY	
Energy	Elec-Abs, Elec-LfL	MWh pa	Electricity	Building operation	113,576	113,576	-3.7	39,501	34,799	31.7
				Share of electricity from renewable sources in %	77.6	77.6	34.8	75.7	73.9	-26.1
	DH&C-Abs, DH&C-LfL	District heating and cooling	Building operation	900	900		6,733	5,943	-2.6	
			Proportion of district heating and cooling from renewable sources in %	0	0		0	0		
	Fuels-Abs, Fuels-LfL	Fuels	Building operation	27,048	27,048	-16.5	10,576	9,417	42.9	
			Proportion of fuels from renewable sources in %	0	0		0	0		
	Energy-Int	kWh/(sqm pa)	Intensity	Whole building	429	429	-6.0	215	213	32.9
	Greenhouse gas emissions	GHG-Dir-Abs, GHG-Dir-LfL	Direct	Fuels and refrigerants	1,064	1,064	12.7	1,037	1,034	-2.9
Elec; DH&C; generation, transm. and distrib.; water; waste; refrigerant refills				17,370	17,370	-32.8	7,486	6,642	59.1	
GHG-Indir-Abs, GHG-Indir-LfL		Indirect	Direct and indirect	0.056	0.056	-31.2	0.032	0.033	51.9	
Water	Water-Abs, Water-LfL	m <sup>3</sup> pa	Building operation	244,418	244,418	13.7	211,875	200,893	12.3	
			Share of water obtained from other sources in %	12.1	12.1	142.0	53.0	55.9	-14.0	
	Water-Int	m <sup>3</sup> /(sqm pa)	Intensity	Whole building	0.741	0.741	13.6	0.818	0.853	16.4
Waste	Waste-Abs, Waste-LfL	t pa	Building operation	5,104	5,104	-25.2	3,023	2,188	114.9	
			Share of waste diverted from landfill in %	32.8	32.8	19.3	57.8	46.6	130.7	
Certifications	Cert-Tot		Number of certified assets	10	10	42.9	0	0		
			Proportion of the portfolio's gross leasable area in %	73.9	73.9	30.99	0	0		

## EPRA Sustainability Performance Measures (Environment) – impact per core market

Impact area	EPRA Code	Unit	Indicator	Adriatic			SIMMO			
				Total	Like-for-like		Total	Like-for-like		
				2023	2023	in % YoY	2023	2023	in % YoY	
Energy	Elec-Abs, Elec-LfL	MWh pa	Electricity	Building operation	46,487	36,831	-8.6	139,795	99,447	-1.0
				Share of electricity from renewable sources in %	57.7	72.8	74.6	68.9	68.5	2.2
	DH&C-Abs, DH&C-LfL	District heating and cooling	Building operation	1,149	1,149	-28.2	31,967	25,385	-19.1	
				Proportion of district heating and cooling from renewable sources in %	0	0		0	0	
	Fuels-Abs, Fuels-LfL	Fuels	Building operation	6,750	4,563	-11.0	73,801	54,097	1.3	
				Proportion of fuels from renewable sources in %	0	0		0	0	
Energy-Int	kWh/(sqm pa)	Intensity	Whole building	157	148	-10.3	182,479	187	-3.1	
Greenhouse gas emissions	GHG-Dir-Abs, GHG-Dir-LfL	Direct	Fuels and refrigerants	840	737	5,466.1	11,534	8,270	-1.4	
			Indirect	Elec; DH&C; generation, transm. and distrib.; water; waste; refrigerant refills	13,872	8,665	-52.2	46,430	33,811	-8.6
	GHG-Int	t CO <sub>2</sub> eq/(sqm pa)	Intensity	Direct and indirect	0.042	0.033	-48.6	0.041	0.044	-7.0
Water	Water-Abs, Water-LfL	m <sup>3</sup> pa	Building operation	146,794	121,295	-12.5	707,256	513,864	4.7	
				Share of water obtained from other sources in %	0.3	0.4		0.1	0	
	Water-Int	m <sup>3</sup> /(sqm pa)	Intensity	Whole building	0.425	0.421	-13.2	0.527	0.538	5.1
Waste	Waste-Abs, Waste-LfL	t pa	Building operation	7,048	5,686	-8.2	10,847	8,603	3.6	
				Share of waste diverted from landfill in %	13.7	10.7	-17.6	56.1	55.1	13.5
Certifications	Cert-Tot		Number of certified assets	19	18	-10.0	34	15		
				Proportion of the portfolio's gross leasable area in %	49.1	57.1	-7.2	41.2	35.3	-2.0

EPRA Sustainability Performance Measures (Environment) – impact per asset class

EPRA Sustainability Performance Measures (Environment) – impact per asset class

Impact area	EPRA Code	Unit	Indicator	IMMOFINANZ Group			Office			
				Total	Like-for-like		Total	Like-for-like		
				2023	2023	in % YoY	2023	2023	in % YoY	
Energy	Elec-Abs, Elec-LfL	MWh pa	Electricity	Building operation	500,810	413,471	-2.3	130,461	113,985	-2.8
				Share of electricity from renewable sources in %	70.2	70.7	29.4	97.2	96.8	32.9
	DH&C-Abs, DH&C-LfL	District heating and cooling	Building operation	85,798	68,523	-9.1	36,697	30,690	0.3	
				Proportion of district heating and cooling from renewable sources in %	7.5	8.5	378.2	14.3	15.0	
	Fuels-Abs, Fuels-LfL	Fuels	Building operation	139,512	114,583	-2.8	25,137	25,126	-12.3	
				Proportion of fuels from renewable sources in %	0	0		0	0	
	Energy-Int	kWh/(sqm pa)	Intensity	Whole building	212	221	-2.9	267	274	-3.8
	Greenhouse gas emissions	GHG-Dir-Abs, GHG-Dir-LfL	Direct	Fuels and refrigerants	18,145	14,569	13.8	2,474	2,407	67.8
					GHG-Indir-Abs, GHG-Indir-LfL	Indirect	Elec; DH&C; generation, transm. and distrib.; water; waste; refrigerant refills	134,719	106,519	-28.9
GHG-Int		t CO <sub>2</sub> eq/(sqm pa)	Intensity	Direct and indirect				0.044	0.045	-25.3
Water	Water-Abs, Water-LfL	m <sup>3</sup> pa	Building operation	2,109,100	1,805,370	4.7	646,669	607,403	10.8	
				Share of water obtained from other sources in %	23.7	27.7	-1.5	59.8	63.6	-5.2
	Water-Int	m <sup>3</sup> /(sqm pa)	Intensity	Whole building	0.625	0.668	5.0	0.949	0.980	10.8
Waste	Waste-Abs, Waste-LfL	t pa	Building operation	38,194	31,273	-3.5	5,514	4,782	-21.7	
				Share of waste diverted from landfill in %	52.8	52.7	7.7	79.7	80.0	17.4
Certifications	Cert-Tot		Number of certified assets	92	70	14.8	24	23	15.0	
				Proportion of the portfolio's gross leasable area in %	42.6	46.6	9.5	64.1	77.3	9.0

## EPRA Sustainability Performance Measures (Environment) – impact per asset class

Impact area	EPRA Code	Unit	Indicator	Retail			SIMMO			
				Total	Like-for-like		Total	Like-for-like		
				2023	2023	in % YoY	2023	2023	in % YoY	
Energy	Elec-Abs, Elec-LfL	MWh pa	Electricity	Building operation	230,554	200,039	-2.7	139,795	99,447	-1.0
				Share of electricity from renewable sources in %	52.7	32.4		68.9	68.5	2.2
	DH&C-Abs, DH&C-LfL	District heating and cooling	Building operation	17,133	12,448	-7.0	31,967	25,385	-19.1	
				Proportion of district heating and cooling from renewable sources in %	7.0	9.7	-2.7	0	0	
	Fuels-Abs, Fuels-LfL	Fuels	Building operation	40,574	35,360	-1.5	73,801	54,097	1.3	
				Proportion of fuels from renewable sources in %	0	0		0	0	
Energy-Int	kWh/(sqm pa)	Intensity	Whole building	210	220	-2.2	182	187	-3.1	
Greenhouse gas emissions	GHG-Dir-Abs, GHG-Dir-LfL	Direct	Fuels and refrigerants	4,137	3,892	30.8	11,534	8,270	-1.4	
			Indirect	Elec; DH&C; generation, transm. and distrib.; water; waste; refrigerant refills	72,741	58,112	-29.2	46,430	33,811	-8.6
	GHG-Int	t CO <sub>2</sub> eq/(sqm pa)	Intensity	Direct and indirect	0.056	0.055	-26.7	0.041	0.044	-7.0
Water	Water-Abs, Water-LfL	m <sup>3</sup> pa	Building operation	755,175	684,103	-0.3	707,256	513,864	4.7	
				Share of water obtained from other sources in %	14.9	16.5	-2.8	0.1	0	
	Water-Int	m <sup>3</sup> /(sqm pa)	Intensity	Whole building	0.554	0.606	0.2	0.527	0.538	5.1
Waste	Waste-Abs, Waste-LfL	t pa	Building operation	21,833	17,888	-0.6	10,847	8,603	3.6	
				Share of waste diverted from landfill in %	32.0	29.2	2.3	56.1	55.1	13.5
Certifications	Cert-Tot		Number of certified assets	34	32	23.1	34	15		
				Proportion of the portfolio's gross leasable area in %	32.4	39.2	20.8	41.2	35.3	-2.0

## Indicators on socially sustainable workplaces and employee satisfaction at IMMOFINANZ Group

### Employee characteristics

	2023		2022		Change in IMMOFINANZ Group in %
	IMMOFINANZ Group	thereof S IMMO	IMMOFINANZ Group	thereof S IMMO	
<b>Total number of employees by gender<sup>1</sup></b>					
<b>Total number of employees</b>	<b>237</b>	<b>100</b>	<b>300</b>	<b>130</b>	<b>-21.0</b>
thereof female	131	50	167	70	-21.6
thereof male	106	50	133	60	-20.3
thereof other	0	0	0	0	0.0
thereof not reported	0	0	0	0	0.0

<sup>1</sup> Headcount as of 31 December excluding Executive Board and dormant employees

	2023		2022		Change in IMMOFINANZ Group in %
	IMMOFINANZ Group	thereof S IMMO	IMMOFINANZ Group	thereof S IMMO	
<b>Total number of employees by country<sup>1</sup></b>					
<b>Total number of employees</b>	<b>237</b>	<b>100</b>	<b>300</b>	<b>130</b>	<b>-21.0</b>
thereof Austria	159	39	197	46	-19.3
thereof Germany	77	60	81	66	-4.9
thereof Czech Republic	0	0	0	0	0.0
thereof Hungary	0	0	11	11	-100.0
thereof Poland	0	0	0	0	0.0
thereof Romania	0	0	5	5	-100.0
thereof Slovakia	0	0	0	0	0.0
thereof Croatia	1	1	3	2	-66.7
thereof Italy	0	0	3	0	-100.0
thereof Serbia	0	0	0	0	0.0
thereof Slovenia	0	0	0	0	0.0

<sup>1</sup> Headcount as of 31 December excluding Executive Board and dormant employees

	2023				
	IMMOFINANZ Group			thereof S IMMO	
	Total	Female	Male	Female	Male
<b>Total number of employees by contract type and gender<sup>1,2</sup></b>					
<b>Total number of employees</b>	237	131	106	50	50
<b>Breakdown by contract type</b>					
thereof permanent	222	124	98	48	47
thereof temporary	15	7	8	2	3
<b>Breakdown by employment type</b>					
thereof non-guaranteed hours	0	0	0	0	0
thereof full-time	174	82	92	37	43
thereof part-time	63	49	14	13	7

<sup>1</sup> Headcount as of 31 December excluding Executive Board and dormant employees

<sup>2</sup> In the reporting year, no employees made use of the options "other" or "not reported" to indicate their gender, which is why only the categories "female" and "male" are shown in the presentation of employee data.

	2023						
	IMMOFINANZ Group				thereof S IMMO		
	Total	Austria	Germany	Croatia	Austria	Germany	Croatia
<b>Total numbers of employees by contract type by country<sup>1,2</sup></b>							
<b>Total number of employees</b>	237	159	77	1	39	60	1
<b>Breakdown by contract type</b>							
thereof permanent	222	155	66	1	39	55	1
thereof temporary	15	4	11	0	0	5	0
<b>Breakdown by employment type</b>							
thereof non-guaranteed hours	0	0	0	0	0	0	0
thereof full-time	174	122	51	1	34	45	1
thereof part-time	63	37	26	0	5	15	0

<sup>1</sup> Headcount as of 31 December excluding Executive Board and dormant employees

<sup>2</sup> As of 31 December, IMMOFINANZ Group had employees in the countries Austria, Germany and Croatia. For calculation purposes, employees in additional countries in 2022 were summed up under "other countries".

Total number of employees by contract type and gender <sup>1,2</sup>	2022					Change in IMMOFINANZ Group in %
	IMMOFINANZ Group			thereof S IMMO		
	Total	Female	Male	Female	Male	
<b>Total number of employees</b>	<b>300</b>	<b>167</b>	<b>133</b>	<b>70</b>	<b>60</b>	<b>-21.0</b>
<b>Breakdown by contract type</b>						
thereof permanent	297	164	133	69	60	-25.3
thereof temporary	3	3	0	1	0	≥ 100.0
<b>Breakdown by employment type</b>						
thereof non-guaranteed hours	0	0	0	0	0	0.0
thereof full-time	243	119	124	52	54	-28.4
thereof part-time	57	48	9	18	6	10.5

Total number of employees by contract type by country <sup>1,2</sup>	2022									Change in IMMOFINANZ Group in %
	IMMOFINANZ Group					thereof S IMMO				
	Total	Austria	Germany	Croatia	Other countries	Austria	Germany	Croatia	Other countries	
<b>Total number of employees</b>	<b>300</b>	<b>197</b>	<b>81</b>	<b>3</b>	<b>19</b>	<b>46</b>	<b>66</b>	<b>2</b>	<b>16</b>	<b>-21.0</b>
<b>Breakdown by contract type</b>										
thereof permanent	297	197	79	3	18	46	66	2	15	-25.3
thereof temporary	3	0	2	0	1	0	0	0	1	≥ 100.0
<b>Breakdown by employment type</b>										
thereof non-guaranteed hours	0	0	0	0	0	0	0	0	0	0.0
thereof full-time	243	163	61	3	16	36	55	2	13	-28.4
thereof part-time	57	34	20	0	3	10	11	0	3	10.5

## New employees and employee turnover

New employees & employee turnover	2023							
	IMMOFINANZ Group				thereof S IMMO			
	New employees	Rate for new hires in %	Departures	Rate of fluctuation in % <sup>1</sup>	New employees	Rate for new hires in %	Departures	Rate of fluctuation in % <sup>1</sup>
<b>Total number</b>	<b>43</b>	<b>18.1</b>	<b>107</b>	<b>34.8</b>	<b>15</b>	<b>15.0</b>	<b>51</b>	<b>31.0</b>
<b>Breakdown by gender<sup>2</sup></b>								
thereof female	25	58.1	63	58.9	9	60.0	32	54.8
thereof male	18	41.9	44	41.1	6	40.0	19	45.2
<b>Breakdown by age group</b>								
thereof under 30 years	19	44.2	22	20.6	10	66.7	7	19.4
thereof 30–50 years	21	48.8	59	55.1	4	26.7	30	48.4
thereof over 50 years	3	7.0	26	24.3	1	6.7	14	32.3
<b>Breakdown by country<sup>3</sup></b>								
thereof Austria	36	83.7	77	72.0	9	60.0	22	51.6
thereof Germany	7	16.3	13	12.1	6	40.0	12	38.7
thereof Croatia	0	0.0	1	0.9	0	0.0	1	3.2
thereof other countries	0	0.0	16	15.0	0	0.0	16	6.5

<sup>1</sup> The rate of fluctuation is calculated using the Confederation of German Employers' Associations (Bundesvereinigung der Deutschen Arbeitgeberverbände) formula and does not distinguish between voluntary and involuntary departures (departures/average headcount in the period). Change of used formula in 2023: in previous years the Schlüter-Formula was used (exits/employees as of 1.1. + entries) and starting with the 2023 financial year: exits/average employees throughout the period.

<sup>2</sup> Headcount as of 31 December excluding Executive Board and dormant employees.

<sup>3</sup> As of 31 December, IMMOFINANZ Group had employees in the countries Austria, Germany and Croatia. For calculation purposes, employees in additional countries in 2022 were summed up under "other countries".

## Collective bargaining coverage and social dialogue by country

## Collective bargaining coverage and social dialogue by country

Coverage rate	Collective bargaining coverage		Social dialogue
	Employees – EEA (for countries with over 50 empl. representing over 10% total empl.)	Employees – Non EEA (estimate for regions with over 50 empl. representing over 10% total empl)	Workplace representation (EEA only) (for countries with over 50 empl. representing over 10% total empl)
0–19%	Germany, Croatia		Germany, Croatia
20–39%			
40–59%			
60–79%			
80–100%	Austria		Austria



2022

New employees & employee turnover	IMMOFINANZ Group				thereof S IMMO			
	New employees	Rate for new hires in %	Departures	Rate of fluctuation in % <sup>1</sup>	New employees	Rate for new hires in %	Departures	Rate of fluctuation in % <sup>1</sup>
<b>Total number</b>	<b>85</b>	<b>28.3</b>	<b>111</b>	<b>25.4</b>	<b>22</b>	<b>16.2</b>	<b>19</b>	<b>14.0</b>
<b>Breakdown by gender<sup>2</sup></b>								
thereof female	51	60.0	57	51.4	11	50.0	6	31.6
thereof male	34	40.0	54	48.6	11	50.0	13	68.4
<b>Breakdown by age group</b>								
thereof under 30 years	29	34.1	31	27.9	7	31.8	4	21.1
thereof 30–50 years	45	52.9	66	59.5	9	40.9	8	42.1
thereof over 50 years	11	12.9	14	12.6	6	27.3	7	36.8
<b>Breakdown by country<sup>3</sup></b>								
thereof Austria	38	44.7	41	36.9	8	36.4	3	15.8
thereof Germany	15	17.6	20	18.0	11	50.0	15	79.0
thereof Croatia	3	3.5	0	0.0	0	0.0	0	0.0
thereof other countries	29	34.1	50	45.0	3	13.6	1	5.3

## EPRA diversity indicators

Employee diversity	2023				2022				Change in IMMOFINANZ Group in %
	IMMOFINANZ Group		thereof S IMMO <sup>1</sup>		IMMOFINANZ Group <sup>2</sup>		thereof S IMMO		
	Number of employees	Total number in %	Number of employees	Total number in %	Number of employees	Total number in %	Number of employees	Total number in %	
<b>Executive Board</b>	<b>4</b>	<b>100</b>	<b>2</b>	<b>50</b>	<b>3</b>	<b>100.0</b>	<b>2</b>	<b>66.7</b>	<b>33.3</b>
<b>By gender</b>									
thereof female	2	50.0	1	50.0	1	33.3	0	0.0	100
thereof male	2	50.0	1	50.0	2	66.7	2	100.0	0.0
<b>By age group</b>									
thereof under 30 years	0	0.0	0	0.0	0	0.0	0	0.0	0.0
thereof 30–50 years	1	25.0	0	0.0	0	0.0	0	0.0	100.0
thereof over 50 years	3	75.0	2	100.0	3	100.0	2	100.0	0.0
<b>Top management</b>	<b>6</b>	<b>2.5</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>2.0</b>	<b>6</b>	<b>4.6</b>	<b>0.0</b>
<b>By gender</b>									
thereof female	4	66.7	2	50.0	3	50.0	3	50.0	33.3
thereof male	2	33.3	2	50.0	3	50.0	3	50.0	-33.3
<b>By age group</b>									
thereof under 30 years	0	0.0	0	0.0	0	0.0	0	0.0	0
thereof 30–50 years	4	66.7	2	50.0	3	50.0	3	50.0	33.3
thereof over 50 years	2	33.3	2	50.0	3	50.0	3	50.0	-33.3
<b>Middle management</b>	<b>30</b>	<b>12.7</b>	<b>19</b>	<b>19</b>	<b>48</b>	<b>16.0</b>	<b>8</b>	<b>6.2</b>	<b>-37.5</b>
<b>By gender</b>									
thereof female	7	23.3	6	31.6	14	29.2	3	33.3	-50.0
thereof male	23	76.7	13	68.4	34	70.8	5	66.7	-32.4
<b>By age group</b>									
thereof under 30 years	1	3.3	1	5.3	2	4.2	0	0.0	-50
thereof 30–50 years	19	63.3	11	57.9	35	72.9	4	55.6	-45.7
thereof over 50 years	10	33.3	7	36.8	11	22.9	4	44.4	-9.1
<b>Entry-level management</b>	<b>18</b>	<b>7.6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>100.0</b>
<b>By gender</b>									
thereof female	7	38.9	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
thereof male	11	61.1	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>By age group</b>									
thereof under 30 years	1	5.6	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
thereof 30–50 years	17	94.4	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
thereof over 50 years	0	0.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Non-management level</b>	<b>183</b>	<b>77.2</b>	<b>77</b>	<b>77.0</b>	<b>246</b>	<b>82.0</b>	<b>116</b>	<b>89.2</b>	<b>-25.6</b>
<b>By gender</b>									
thereof female	113	61.7	42	54.6	150	61.0	64	55.2	-24.7
thereof male	70	38.3	35	45.5	96	39.0	52	44.8	-27.1
<b>By age group</b>									
thereof under 30 years	43	23.5	16	20.8	55	22.4	15	12.9	-21.8
thereof 30–50 years	101	55.2	33	42.9	138	56.1	63	54.3	-26.8
thereof over 50 years	39	21.3	28	36.4	53	21.5	38	32.8	-26.4
<b>Percentage of top management in total number of employees</b>		<b>2.5</b>				<b>n.a.</b>			

<sup>1</sup> S IMMO entry-level management employees in 2023 included in middle management.<sup>2</sup> IMMOFINANZ top management 2022 included in middle management; entry-level management employees 2022 included middle management due to a change in the reporting structure 2023.

EPRA Training and skills development metrics

	2023				2022				Change in total hours/HC in %
	IMMOFINANZ Group		thereof S IMMO		IMMOFINANZ Group		thereof S IMMO		
	Total hours	Per employee	Total hours	Per employee	Total hours	Per employee	Total hours	Per employee	
<b>Training hours</b>									
<b>Total</b>	3,221	14	1,006	10	2,630	16	n.a.	n.a.	n.a.
<b>By gender<sup>1</sup></b>									
thereof female	2,071	16	522	10	1,358	14	n.a.	n.a.	n.a.
thereof male	1,151	11	484	10	1,272	17	n.a.	n.a.	n.a.
<b>By age group<sup>2</sup></b>									
thereof < 30 years	602	21	n.a.	n.a.	499	12	n.a.	n.a.	79.0
thereof 30–50 years	1,381	15	n.a.	n.a.	1,795	17	n.a.	n.a.	-14.5
thereof > 50 years	233	17	n.a.	n.a.	337	16	n.a.	n.a.	4.0
<b>By employee category<sup>3</sup></b>									
thereof top management	67	11	13	3	0	0	n.a.	n.a.	n.a.
thereof middle management	416	14	215	15	862	22	n.a.	n.a.	n.a.
thereof entry-level management	203	11	34	7	0	0	n.a.	n.a.	n.a.
thereof non-management level	2,536	14	744	10	1,768	14	n.a.	n.a.	n.a.

<sup>1</sup> Breakdown by gender 2022 only includes IMMOFINANZ data.

<sup>2</sup> Breakdown by age group 2022 and 2023 only includes data from IMMOFINANZ.

<sup>3</sup> Breakdown by employee category 2022 includes only IMMOFINANZ data.

Health and safety

Health and safety <sup>1</sup>	IMMOFINANZ Group <sup>2</sup>	thereof S IMMO
Percentage of total employees who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines in %	100.0	100.0
Number of work-related accidents	1	0
Number of cases of work-related illness	1	1
Number of work-related injuries	1	0
Number of high-consequence work-related injuries (excluding fatalities)	0	0
Number of fatalities as a result of work-related injuries and work-related ill health	0	0
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health	165	165
Number of cases of recordable work-related ill health, subject to legal restrictions on the collection of data	0	0
Computing rate of work-related injuries <sup>3</sup>	2.6	0.0

<sup>1</sup> Numbers refer to employees only because of non-material number of non-employees.

<sup>2</sup> Comparables to be presented from the following year on.

<sup>3</sup> In computing the rate of work-related injuries, the undertaking shall divide the respective number of cases by the number of total hours worked by people in its own workforce and multiplied by 1,000,000. Thereby, these rates represent the number of respective cases per one million hours worked. A rate based on 1,000,000 hours worked indicates the number of work-related injuries per 500 full-time people in the workforce over a 1-year timeframe. For comparability purposes a rate based on 1,000,000 hours worked shall be used also for undertaking with less than 500 people in the workforce.

Occupational health and safety employees	2023		2022	
	IMMOFINANZ Group	thereof S IMMO	IMMOFINANZ Group	thereof S IMMO
Number of work-related accidents	1	0	4	2
Accident frequency rate in % <sup>1</sup>	0.0	0.0	0.0	n.a.
Total lost days <sup>2</sup>	165	165	0	0
Lost day rate in % <sup>3</sup>	0.0	0.1	0.0	0.0
Absences in days <sup>4</sup>	1,943	956	2,677	1,329
Absentee rate in % <sup>5</sup>	4.0	4.9	3.9	n.a.
Work-related fatalities	0	0	0	0

<sup>1</sup> Number of work-related accidents/total hours worked; 2022 only includes data for IMMOFINANZ

<sup>2</sup> Number of sick days due to work-related accidents

<sup>3</sup> Number of sick days due to work-related accidents/total hours worked

<sup>4</sup> Number of days of absence due to illness (work-related accidents and illnesses)

<sup>5</sup> Number of days of absence due to illness/total number of working days; 2022 only includes data for IMMOFINANZ

## Work-life balance

Work-life balance	2023		2022		Change in IMMOFINANZ Group in %
	IMMOFINANZ Group	thereof S IMMO	IMMOFINANZ Group	thereof S IMMO	
<b>Parental leave</b>					
<b>Total number of employees that were entitled to parental leave</b>	<b>227</b>	<b>100</b>	<b>293</b>	<b>127</b>	<b>-22.5</b>
thereof female	126	50	164	67	-23.2
thereof male	101	50	129	60	-21.7
<b>Total number of employees that took parental leave</b>	<b>17</b>	<b>3</b>	<b>18</b>	<b>5</b>	<b>-5.6</b>
thereof female	16	3	16	5	0.0
thereof male	1	0	2	0	-50.0
<b>Proportion of employees entitled to parental leave in relation to the total number of employees in %</b>	<b>96</b>	<b>100</b>	<b>98</b>	<b>98</b>	<b>-1.9</b>
thereof female	56	50	56	53	-0.8
thereof male	44	50	44	47	1.1
<b>Proportion of employees who have taken parental leave out of the total number of employees in %</b>	<b>7</b>	<b>3</b>	<b>6</b>	<b>4</b>	<b>19.5</b>
thereof female	94	100	89	100	5.9
thereof male	6	0	11	0	-47.1
<b>Total number of employees that returned to work in the reporting period after parental leave ended</b>	<b>9</b>	<b>3</b>	<b>7</b>	<b>1</b>	<b>28.6</b>
thereof female	7	2	4	0	75.0
thereof male	2	1	3	1	-33.3
<b>Total number of employees that returned to work after parental leave ended that were still employed twelve months after their return to work</b>	<b>5</b>	<b>0</b>	<b>11</b>	<b>2</b>	<b>-54.5</b>
thereof female	5	0	10	2	-50.0
thereof male	0	0	1	0	-100.0
<b>Return to work rate in %</b>	<b>75</b>	<b>50</b>	<b>100</b>	<b>100</b>	<b>-25.0</b>
thereof female	78	67	57	0	36.1
thereof male	22	33	43	100	-48.1
<b>Retention rate in %</b>	<b>36</b>	<b>0</b>	<b>88</b>	<b>100</b>	<b>-59.2</b>
thereof female	100	0	91	100	10.0
thereof male	0	0	9	0	-100.0

## EPRA index

This sustainability report has been prepared in accordance with the principles and criteria of the sustainability reporting framework “EPRA Sustainability Best Practices Recommendations Guidelines – Third Version September 2017” of the European Public Real Estate Association (EPRA). The description of the Overall Recommendations can be found in the section “Basis for preparation” on page 115.

EPRA Code		Page	Note
<b>Green buildings and environment</b>			
Elec-Abs	Total electricity consumption	p. 128ff	
Elec-LfL	Like-for-like total electricity consumption	p. 128ff	
DH&C-Abs	Total district heating & cooling consumption	p. 128ff	
DH&C-LfL	Like-for-like total district heating & cooling consumption	p. 128ff	
Fuels-Abs	Total fuel consumption	p. 128ff	
Fuels-LfL	Like-for-like total fuel consumption	p. 128ff	
Energy-Int	Building energy intensity	p. 128ff	
GHG-Dir-Abs	Total direct greenhouse gas (GHG) emissions	p. 128ff	
GHG-Indir-Abs	Total indirect greenhouse gas (GHG) emissions	p. 128ff	
GHG-Int	Greenhouse gas (GHG) emissions intensity from building energy consumption	p. 128ff	
Water-Abs	Total water consumption	p. 128ff	
Water-LfL	Like-for-like total water consumption	p. 128ff	
Water-Int	Building water intensity	p. 128ff	
Waste-Abs	Total weight of waste by disposal route	p. 128ff	
Waste-LfL	Like-for-like total weight of waste by disposal route	p. 128ff	
<b>Tenants</b>			
Cert-Tot	Type and number of sustainably certified assets	p. 128ff	
H&S-Asset	Asset health and safety assessments	p. 106	
H&S-Comp	Asset health and safety compliance		There is currently no uniform recording of incidents of non-compliance; reporting is under development. A qualitative description is given on page 106.
<b>Employees</b>			
Diversity-Emp	Employee gender diversity	p.140	
Diversity-Pay	Gender pay ratio	p. 110	
Emp-Training	Training and development	p. 141	
Emp-Dev	Employee performance appraisals	p. 108	
Emp-Turnover	Employee turnover and retention	p. 138f	
H&S-Emp	Employee health and safety	p. 142	
<b>Company</b>			
Gov-Board	Composition of the highest governance body	p.36f	
Gov-Select	Nominating and selecting the highest governance body	p. 37f	
Gov-Col	Process for managing conflicts of interest	p. 39	

## GRI index

This non-financial statement has been prepared in accordance with the principles and criteria of the Global Reporting Initiative's internationally recognised Sustainability Reporting Framework. This report has been prepared in accordance with the GRI standards. This document refers to the selective disclosures of the GRI standards listed in the following index:

GRI 2	GRI standard	Disclosure	Page	Remarks & omissions
<b>The organisation and its reporting practices</b>				
	GRI 2-1	Organisational details		
	GRI 2-1	Location of its headquarters		IMMOFINANZ AG Wienerbergstrasse 9 1100 Vienna Austria
	GRI 2-2	Entities included in the organisation's sustainability reporting	p. 115	
	GRI 2-3	Reporting period, frequency and contact point		01.01.2023–31.12.2023, yearly, esg@immofinanz.com Publication date: 27.03.2024
	GRI 2-4	Restatements of information		All environmental indicators for 2022 were recalculated using the standardised Group-wide methodology with the inclusion of S IMMO. Due to a methodological discrepancy, the sick leave, absenteeism and turnover rates for 2022 were corrected to be comparable with 2023. A standardised method was used in 2023. Gender pay gap 2022 was corrected.
	GRI 2-5	External assurance		Not applicable as no external assurance will take place.
<b>Activities and workers</b>				
	GRI 2-6	Activities, value chain and other business relationships	p. 83f, p. 114f	
	GRI 2-7	Employees	p.107ff, p. 135ff	
	GRI 2-8	Workers who are not employees		Not material as there are only 2 non-employees.
<b>Governance</b>				
	GRI 2-9	Governance structure and composition		See corporate governance report in the annual report 2023.
	GRI 2-10	Nomination and selection of the highest governance body		See corporate governance report in the annual report 2023.
	GRI 2-11	Chair of the highest governance body		See corporate governance report in the annual report 2023.
	GRI 2-12	Role of the highest governance body in overseeing the management of impacts		See corporate governance report in the annual report 2023.
	GRI 2-13	Delegation of responsibility for managing impacts	p. 85	See corporate governance report in the annual report 2023.
	GRI 2-14	Role of the highest governance body in sustainability reporting	P. 85	
	GRI 2-15	Conflicts of interest		See corporate governance report in the annual report 2023.
	GRI 2-16	Communication of critical concerns		In accordance with the Stock Corporation Act, critical issues can be communicated in the Supervisory Board meetings. See the rules of procedure of the Executive and Supervisory Board.
	GRI 2-17	Collective knowledge of the highest governance body		See corporate governance report in the annual report 2023.
	GRI 2-18	Evaluation of the performance of the highest governance body		See corporate governance report in the annual report 2023.
	GRI 2-19	Remuneration policies		See compensation report on IMMOFINANZ website <a href="https://immofinanz.com">https://immofinanz.com</a> .

GRI 2	GRI standard	Disclosure	Page	Remarks & omissions
<b>Governance</b>				
	GRI 2-20	Process to determine remuneration		See corporate governance report in the annual report 2023.
	GRI 2-21	Annual total compensation ratio		See compensation report on IMMOFINANZ website <a href="https://immofinanz.com">https://immofinanz.com</a> .
<b>Strategy, policies and practices</b>				
	GRI 2-22	Statement on sustainable development strategy	p. 83	
	GRI 2-23	Policy commitments	p. 83, p. 88ff, p. 94, p. 115	
	GRI 2-23	b. ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organisation gives particular attention to in the commitment		See the Human Rights Policy Statement starting on page 90.
	GRI 2-23	c. provide links to the policy commitments		Human Rights Policy Statement <a href="https://immofinanz.com/en/sustainability">https://immofinanz.com/en/sustainability</a> , IMMOFINANZ website <a href="https://immofinanz.com">https://immofinanz.com</a>
	GRI 2-24	Embedding policy commitments	p. 90f, p. 94, p. 96, p. 98, p. 100, p. 105, p. 106, p. 107, p. 111, p. 114	
	GRI 2-25	Processes to remediate negative impacts	P. 92, P. 115	
	GRI 2-25	d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms		Not relevant. To date, no stakeholders have been involved in the design, review, operation and improvement of the whistleblower system.
	GRI 2-25	e. describe how the organisation tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback		Not relevant. To date, no stakeholder feedback has been obtained in relation to the whistleblower system.
	GRI 2-26	Mechanisms for seeking advice and raising concerns	p. 90	
	GRI 2-27	Compliance with laws and regulations		Not relevant. There were no violations of laws and regulations in the 2023 financial year.
	GRI 2-28	Membership associations	p. 88f	
<b>Stakeholder engagement</b>				
	GRI 2-29	Approach to stakeholder engagement	p. 87f	
	GRI 2-30	Collective bargaining agreements	p. 112	

GRI 2	GRI standard	Disclosure	Page	Remarks & omissions
<b>Disclosures on material topics</b>				
	GRI 3-1	Process to determine material topics	p. 86	
	GRI 3-2	List of material topics	p. 86	
<b>Governance body</b>				
	GRI 3-3	Management of material topics	p. 85	
	GRI 2-9	Governance structure and composition		See corporate governance report in the annual report 2023.
	GRI 2-10	Nomination and selection of the highest governance body		See corporate governance report in the annual report 2023.
	GRI 2-15	Conflicts of interest		See corporate governance report in the annual report 2023.
<b>Business compliance and ethics</b>				
	GRI 3-3	Management of material topics	p. 90	
	GRI 3-3	d. ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation		The information is not yet available. The project started in FY 2022. The evaluation is planned for the coming years.
	GRI 3-3	e. iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures		The information is not yet available. The project started in FY 2022. The evaluation is planned for the coming years.
	GRI 3-3	f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)		The information is not yet available. The project started in FY 2022. The evaluation is planned for the coming years.
GRI 207: Tax 2019	GRI 207-1	Approach to tax	p. 92f	
	GRI 207-2	Tax governance, control, and risk management	p. 92f	
	GRI 207-3	Stakeholder engagement and management of concerns related to tax		
	GRI 207-4	Country-by-country reporting		Country-by-country reporting (CbCR) is carried out by CPIPG for the entire Group.
<b>Anti-bribery and anti-corruption</b>				
	GRI 3-3	Management of material topics	p. 92f	
	GRI 3-3	d. ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation		The information is not yet available. The project started in FY 2022. The evaluation is planned for the coming years.
	GRI 3-3	e. iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures		The information is not yet available. The project started in FY 2022. The evaluation is planned for the coming years.
	GRI 3-3	f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)		The information is not yet available. The project started in FY 2022. The evaluation is planned for the coming years.



GRI 2	GRI standard	Disclosure	Page	Remarks & omissions
<b>Disclosures on material topics</b>				
<b>Anti-bribery and anti-corruption</b>				
GRI 205: Anti-corruption 2016	GRI 205-1	Operations assessed for risks related to corruption	p. 89	
	GRI 205-1	a. Total number and percentage of operations assessed for risks related to corruption.		See risk report in the 2023 annual report starting on page 99.
	GRI 205-2	Communication and training about anti-corruption policies and procedures	p. 92f	
	GRI 205-2	c. Total number and percentage of business partners that the organisation's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region.		The information is not yet available. Development of a Supplier Code of Conduct completed in FY 2023.
	GRI 205-3	Confirmed incidents of corruption and actions taken	p. 92	
GRI 206: Anti-competitive Behavior 2016	GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	p. 92	
GRI 207: Tax 2019	GRI 207-1	Approach to tax	p. 92f	
	GRI 207-2	Tax governance, control, and risk management	p. 92f	
	GRI 207-3	Stakeholder engagement and management of concerns related to tax	p. 92f	
	GRI 207-4	Country-by-country reporting		Country-by-country reporting (CbCR) is carried out by CPIPG for the entire Group.
GRI 415: Public Policy 2016	GRI 415-1	Political contributions	p. 94	
<b>Data protection and data safety</b>				
	GRI 3-3	Management of material topics	p. 94	
	GRI 3-3	e. iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures		The information is not yet available. The project started in FY 2022. The evaluation is planned for the coming years.
	GRI 3-3	f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)		The information is not yet available. The project started in FY 2022. The evaluation is planned for the coming years.
GRI 418: Customer Privacy 2016	GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	p. 95	
<b>Risk management</b>				
	GRI 3-3	Management of material topics	p. 95	See risk report in the annual report 2023 starting on page 74.

GRI 2	GRI standard	Disclosure	Page	Remarks & omissions
<b>Disclosures on material topics</b>				
<b>CO<sub>2</sub> reduction</b>				
	GRI 3-3	Management of material topics	p. 96	
GRI 305: Emissions 2016	GRI 305-1	Direct (Scope 1) GHG emissions	p. 97	
	GRI 305-2	Energy indirect (Scope 2) GHG emissions	p. 97	
	GRI 305-3	Other indirect (Scope 3) GHG emissions	p. 97	
	GRI 305-4	GHG emissions intensity	p. 97	
CRE 3		Greenhouse gas intensity of buildings	p. 128ff	
<b>Energy efficiency</b>				
	GRI 3-3	Management of material topics	p. 98	
GRI 302: Energy 2016	GRI 302-1	Energy consumption within the organisation	p. 117ff	
	GRI 302-3	Energy intensity	p. 117ff	
	GRI 302-4	Reduction of energy consumption		The information is not yet available. Smart meter rollout is planned for FY 2025.
<b>Renewable energy</b>				
	GRI 3-3	Management of material topics	p. 100	
	GRI 3-3	e. iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures		The information is not yet available. The project started in FY 2022. The evaluation is planned for the coming years.
	GRI 3-3	f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)		The information is not yet available. The project started in FY 2022. The evaluation is planned for the coming years.
GRI 302: Energy 2016	GRI 302-1	Energy consumption within the organisation	p. 117ff	
	GRI 302-3	Energy intensity	p. 117ff	
	GRI 302-4	Reduction of energy consumption		The information is not yet available. Smart meter rollout is planned for FY 2025.
CRE 1		Energy intensity of buildings	p. 128ff	
CRE 8		Sustainability certifications	p. 128ff	
Cert-Tot		Type and number of sustainably certified assets	p. 128ff	
<b>Circularity &amp; life cycle management</b>				
	GRI 3-3	Management of material topics	p. 101	
	GRI 3-3	d. ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 3-3	e. iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
GRI 306: Waste 2020	GRI 306-1	Waste generation and significant waste-related impacts		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 306-2	Management of significant waste-related impacts		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 306-3	Waste generated	p. 123ff	
	GRI 306-4	Waste diverted from disposal	p. 123ff	
	GRI 306-5	Waste directed to disposal	p. 123ff	

GRI 2	GRI standard	Disclosure	Page	Remarks & omissions
<b>Disclosures on material topics</b>				
<b>Circularity &amp; life cycle management</b>				
GRI 303: Water and Effluents 2018	GRI 303-1	Interactions with water as a shared resource	p. 123ff	
	GRI 303-1	b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 303-1	c. A description of how water-related impacts are addressed, including how the organisation works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 303-1	d. An explanation of the process for setting any water-related goals and targets that are part of the organisation's approach to managing water and effluents, and how they relate to public policy and the local context of each area with water stress		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 303-3	Water withdrawal	p. 123ff	
CRE 2		Water intensity of buildings	p. 128ff	
<b>Green mobility</b>				
	GRI 3-3	Management of material topics	p. 102	
	GRI 3-3	d. describe actions taken to manage the topic and related impacts		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 3-3	e. i. processes used to track the effectiveness of the actions		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 3-3	e. iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures;		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
Own indicator		Number of charging stations	p. 102	
<b>Biodiversity &amp; responsible land use</b>				
	GRI 3-3	Management of material topics	p. 103	
	GRI 3-3	d. i. actions to prevent or mitigate potential negative impacts		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 3-3	d. ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 3-3	e. iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 3-3	f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.

GRI 2	GRI standard	Disclosure	Page	Remarks & omissions
<b>Disclosures on material topics</b>				
<b>Biodiversity &amp; responsible land use</b>				
GRI 304: Biodiversity 2016	GRI 304-1	Operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 304-2	Significant impacts of activities, products and services on biodiversity		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 304-3	Habitats protected or restored		Not relevant. No building permits are issued on protected areas.
	GRI 304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		Not relevant. No building permits are issued on protected areas.
<b>Customer focus</b>				
GRI 416: Customer Health and Safety 2016	GRI 3-3	Management of material topics	p. 105	
	GRI 416-1	Assessment of the health and safety impacts of product and service categories	p. 105	
	GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
<b>Socially sustainable living space</b>				
GRI 203: Indirect Economic Impacts 2016	GRI 3-3	Management of material topics	p. 106	
	GRI 3-3	e. iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 203-1	Infrastructure investments and services supported	p. 102, 106	
<b>Employee development</b>				
GRI 404: Training and Education 2016	GRI 3-3	Management of material topics	p. 108	
	GRI 3-3	e. iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 3-3	f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 404-1	Average hours of training per year per employee	p. 109, p. 141	
	GRI 404-2	Programmes for upgrading employee skills and transition assistance programmes	p. 108	
	GRI 404-3	Percentage of employees receiving regular performance and career development reviews	p. 108	

GRI 2	GRI standard	Disclosure	Page	Remarks & omissions
<b>Disclosures on material topics</b>				
<b>Employee development</b>				
GRI 401: Employment 2016	GRI 401-1	New employee hires and employee turnover	p. 112, p. 138f	
	GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 111	All company benefits are available to all employees, regardless of their employment type.
	GRI 401-3	Parental leave	p. 142	
<b>Diversity, equal opportunity and inclusion</b>				
GRI 401: Employment 2016	GRI 3-3	Management of material topics	p. 109	
	GRI 3-3	b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships		Embedded in the company's Code of Conduct. However, no DEI policy is in place yet.
	GRI 3-3	e. iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures		The gender pay ratio was analysed in the reporting period and corresponding salary adjustments were made.
GRI 401: Employment 2016	GRI 401-1	New employee hires and employee turnover	p. 112, p. 138f	
	GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 111	All company benefits are available to all employees, regardless of their employment type.
	GRI 401-3	Parental leave	p. 142	
GRI 405: Diversity and Equal Opportunity 2016	GRI 405-1	Diversity of governance bodies and employees	p. 140	
	GRI 405-2	Ratio of basic salary and remuneration of women to men	p. 110	
GRI 406: Non-discrimination 2016	GRI 406-1	Incidents of discrimination and corrective actions taken	p. 110	
<b>Employee satisfaction</b>				
GRI 401: Employment 2016	GRI 3-3	Management of material topics	p. 111	
	GRI 3-3	e. iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures		Employee survey conducted in 2023, implementation of improvements from 2024.
	GRI 401-1	New employee hires and employee turnover	p. 112, p. 138f	
GRI 401: Employment 2016	GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 111	All company benefits are available to all employees, regardless of their employment type.
	GRI 401-3	Parental leave	p. 142	

GRI 2	GRI standard	Disclosure	Page	Remarks & omissions
<b>Disclosures on material topics</b>				
<b>Social commitment</b>				
	GRI 3-3	Management of material topics	p. 113	
	GRI 3-3	a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 3-3	b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 3-3	e. iii. the effectiveness of the actions, including progress toward the goals and targets		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
GRI 413: Local Communities 2016	GRI 413-1	Operations with local community engagement, impact assessments, and development programmes	p. 113	
<b>Environmental and social impacts along the supply chain</b>				
	GRI 3-3	Management of material topics	p. 114	
	GRI 3-3	b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
	GRI 3-3	e. report the following information about tracking the effectiveness of the actions taken		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
GRI 204: Procurement Practices 2016	GRI 204-1	Proportion of spending on local suppliers	p. 114	
GRI 308: Supplier Environmental Assessment 2016	GRI 308-1	New suppliers that were screened using environmental criteria		Supplier Code of Conduct was introduced in 2023.
	GRI 308-2	Negative environmental impacts in the supply chain and actions taken		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
GRI 414: Supplier Social Assessment 2016	GRI 414-1	New suppliers that were screened using social criteria		Supplier Code of Conduct was introduced in 2023..
	GRI 414-2	Negative social impacts in the supply chain and actions taken		Supplier Code of Conduct was introduced in 2023.
GRI 408: Child Labour 2016	GRI 408-1	Operations and suppliers at significant risk for incidents of child labour	p. 114	The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.
GRI 409: Forced or Compulsory Labour 2016	GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour		The information is not yet available. Measures will be developed depending on the results of the renewed materiality analysis.

## Reporting according to Art. 8 of the Taxonomy Regulation of the European Union

### Reporting practice

#### Taxonomy eligibility of IMMOFINANZ Group

IMMOFINANZ Group thoroughly analysed the criteria of the Commission Delegated Regulations (EU) 2021/2139 and (EU) 2022/1214 in a multi-stage process. In this process, only the economic activity under “7.7 Acquisition and ownership of buildings” was identified as a relevant economic activity for the business model of IMMOFINANZ Group in the past financial year. In June 2023, the Delegated Regulations (EU) 2023/2485 and (EU) 2023/2486 were published by the European Commission.

The Commission Delegated Regulation (EU) 2023/2486 defines new technical screening criteria for the four non-climate-related environmental objectives of the EU Environmental Taxonomy. The new screening criteria refer to both economic activities already covered by the EU Environmental Taxonomy and those previously not covered. Moreover, the Commission Delegated Regulation (EU) 2021/2178 on reporting has been amended.

In the Commission Delegated Regulation (EU) 2023/2485, the Commission Delegated Regulation (EU) 2021/2139 is amended with respect to the two climate-related environmental objectives of the EU Taxonomy. It contains new technical screening criteria which also refer to both economic activities already covered by the EU Taxonomy and those not yet covered.

In addition, a “Commission notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Regulation and links to the Sustainable Finance Disclosure Regulation (2023/C 211/01)” (FAQ) was published in June 2023.

The Regulations which entered into force in 2023 and the FAQ were reviewed and analysed in detail. The following changes to taxonomy reporting were identified for IMMOFINANZ Group:

The revenues from S IMMO's hotel operations are reported under “Income from owner-operated properties” in the IMMOFINANZ Group consolidated financial statements. Due to improvements in data collection, data is available for the first time for the activities “7.3 Installation, maintenance and repair of energy efficient equipment” and “7.6 Installation, maintenance and repair of renewable energy technology” so that these categories have also been newly included in reporting.

As the economic activity **“7.7 Acquisition and ownership of buildings”** does not constitute an enabling activity pursuant to Article 16 of Regulation (EU) 2020/852, no revenues may be reported as taxonomy-eligible or taxonomy-aligned under the environmental objective “climate change adaptation”. In addition, no adaptation solutions for significant physical climate risks have been implemented so far, which is why no capital expenditures (CapEx) or operating expenditures (OpEx) can currently be reported under the above-mentioned environmental objective. Therefore, the entire taxonomy-aligned revenues, capital expenditures (CapEx) and operating expenditures (OpEx) were reviewed for a significant contribution to the environmental objective “climate change mitigation” using the technical screening criteria.

Since the description of economic activity 7.7 and the definition of the technical screening criteria are based on the exercise of ownership of real estate, neither revenues, CapEx nor OpEx in connection with undeveloped land are subsumed under this economic activity. Additions to other intangible assets and other tangible assets are also classified as non-taxonomy-eligible.

With regard to economic activity 7.3, meeting the criteria of Directive 2010/31/EU and, if applicable, classification in the two best energy efficiency classes according to Regulation (EU) 2017/1369 are intended as substantial contributions. To prevent significant harm, the company plans to conduct a climate risk analysis as applied under 7.7 as well as compliance with the generic criteria for DNSH to pollution prevention regarding

\* FAQ 18: Draft commission notice on the interpretation and implementation of certain legal provisions of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation on the reporting of taxonomy-eligible and taxonomy-aligned economic activities and assets (second Commission Notice)

the presence of chemicals. We summarise capital expenditures for the installation of energy-efficient cooling systems under this activity.

Economic activity 7.6 only requires the existence of one of the renewable energy technologies listed for a substantial contribution to climate change mitigation; therefore, heat pumps and photovoltaic systems meet this requirement. A climate risk analysis as applied under 7.7 is planned in order to prevent significant harm. We summarise capital expenditure for the installation of heat pumps and of photovoltaic equipment under this activity.

#### **Taxonomy alignment of IMMOFINANZ Group**

IMMOFINANZ Group continued to pursue a conservative and strict assessment approach in the 2023 financial year. IMMOFINANZ Group is aware that a less stringent interpretation of the criteria by other market participants may possibly lead to significantly higher shares of taxonomy-aligned activities.

#### **Economic Activity “7.7 Acquisition and ownership of buildings”**

##### Substantial contribution to climate change mitigation (SC)

When reviewing buildings for a substantial contribution to the environmental objective “climate change mitigation”, a distinction was made, in accordance with the technical screening criteria, as to whether or not the application for a building permit for the respective building was submitted before 31 December 2020.

For buildings where an application for a building permit was submitted before 31 December 2020, the first step was to examine whether the energy performance certificate (EPC) of the building shows an energy class. To meet the requirements, the energy performance certificate of the building must show at least energy class A. This assessment method was applied to all countries relevant for IMMOFINANZ Group, with the exception of Poland and Germany. As no energy classes exist in these countries, an alternative calculation method was used here. Instead of the energy class, the primary energy demand (PED) of the building is considered, as is done for buildings for which the building permit application was submitted after 31 December 2020. If the nationally defined threshold value for nearly zero-energy buildings is undercut by at least 10%, this part of the criterion is also considered to be met.

As an alternative to energy efficiency class A, a building can meet the technical screening criteria if it ranks among the top 15% of the national or regional building stock in terms of primary energy demand. For this purpose, a study of CEVRE Consultants s.r.o. commissioned by Česká spořitelna, a.s. was used for buildings in the Czech Republic. This study classifies office buildings of the energy efficiency classes A, B and C (up to primary energy demand of 260 kWh/sqm) as well as retail buildings of the energy classes A, B and C (up to primary energy demand of 545 kWh/sqm) as the top 15% of the national building stock.

Office buildings, retail parks and shopping centers with more than 5,000 sqm of usable space were examined for the existence of heating systems, systems for combined space heating and ventilation, air-conditioning systems or systems for combined air conditioning and ventilation with more than 290 kW of power. Where this criterion applies, checks were subsequently carried out to determine whether they are efficiently operated and have a continuous monitoring system.

For buildings for which the building permit application was submitted after 31 December 2020, it must be verified whether the primary energy demand of the respective building is at least 10% below the national threshold for nearly zero-energy buildings. In addition, it must be determined whether the usable space of the building exceeds 5,000 sqm. If this is the case, airtightness of the building envelope and thermal integration upon completion as well as the global warming potential (GWP) viewed over the entire life cycle must be demonstrated for each phase of the life cycle in addition to the criterion of efficient operation. Since there are currently no life cycle assessments for these properties, taxonomy alignment cannot yet be shown in this category.



Do no significant harm (DNSH)

In accordance with the requirements of the economic activity “7.7 Acquisition and ownership of buildings”, IMMOFINANZ Group conducts a climate risk and vulnerability assessment at the site level in order to prevent significant harm to the environmental objective “climate change adaptation”. In doing so, a model of a time horizon until 2050 has been used so far assuming the worst-case scenario (RCP 8.5). Appropriate adaptation plans have been drawn up where necessary.

Commission Delegated Regulation (EU) 2021/2139 does not provide for DNSH criteria for other environmental objectives for the economic activity 7.7.

**Economic activities “7.3 Installation, maintenance and repair of energy efficient equipment” and “7.6 Installation, maintenance and repair of renewable energy technology”**

Due to improved data collection, taxonomy-aligned capital expenditures can be reported under these economic activities for the first time for the 2023 financial year.

Minimum safeguards (MS)

In its FAQ of June 2023, the European Commission for the first time specified concrete requirements for compliance with the minimum safeguards, which are laid down in Article 18 of Regulation (EU) 2020/852. In addition to the previously required compliance with the OECD Guidelines for Multinational Enterprises, the United Nations Guiding Principles on Business and Human Rights including the ILO Fundamental Principles and Rights at Work and the International Charter of Human Rights, a connection to the DNSH principle was established in accordance with the Sustainable Finance Disclosure Regulation (SFDR). In this context, the topics of human rights (including labour and consumer rights), anti-bribery and anti-corruption, taxation and fair competition were addressed. On the topic of human rights, IMMOFINANZ Group adheres to the six-step due diligence process to prevent significant harm according to the guidelines within the OECD Guidelines.

<u>Adverse sustainability indicator</u>	<u>Metric</u>	<u>Status IMMOFINANZ Group</u>
Violations of UN Global Compact (UNGC) principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Violations of UNGC principles and OECD Guidelines for Multinational Enterprises	No violations were reported in the 2023 financial year.
Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Lack of policies to monitor compliance with UNGC principles and OECD Guidelines for Multinational Enterprises or lack of grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	The corresponding due diligence processes are in place at IMMOFINANZ Group.
Unadjusted gender pay gap	Average unadjusted gender pay gap	Gender pay gap has been reported since 2020. In the 2023 financial year it amounted to 1.39. For remedies see section “Diversity, equality and inclusion” in the non-financial report.
Board gender diversity	Average ratio of female to male board members in companies, expressed as a percentage of all board members	Diversity is an integral part of non-financial reporting, see p. 140. In the 2023 financial year the ratio is 50%.
Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Involvement in the manufacture or selling of controversial weapons	IMMOFINANZ Group is not involved in the manufacture or selling of controversial weapons.

## Performance indicators of the EU Taxonomy

### The key performance indicators at a glance

	2023				2022			
	IMMOFINANZ Group total in MEUR	Proportion of taxonomy-aligned economic activities in %	Proportion of taxonomy-eligible economic activities (non-taxonomy-aligned) in %	Proportion of non-taxonomy-eligible economic activities in %	IMMOFINANZ Group total in MEUR	Proportion of taxonomy-aligned economic activities in %	Proportion of taxonomy-eligible economic activities (non-taxonomy-aligned) in %	Proportion of non-taxonomy-eligible economic activities in %
Turnover	727.0	20.9	78.9	0.1	422.2	14.2	85.7	0.1
Capital expenditures (CapEx)	951.7	40.7	58.6	0.7	3,702.3	7.4	92.2	0.4
Operational expenditures (OpEx)	29.6	13.7	85.5	0.8	25.6	12.0	87.9	0.0

The complete tables on Art. 2 no. 2 Commission Delegated Regulation 2021/2178 can be found on pages 153ff.

### Revenues

The proportion of taxonomy-aligned economic activities in total revenues was calculated as the part of net revenues derived from products and services associated with taxonomy-aligned economic activities (numerator), divided by net revenues (denominator), each for the financial year from 1 January 2023 to 31 December 2023.

In accordance with the Delegated Act on Art. 8 of the EU Taxonomy, the revenue KPI is based on the consolidated revenues of IMMOFINANZ Group (see the consolidated income statement in the consolidated financial statements of the 2023 annual report) and relates primarily to rental income and operating costs charged to tenants. The numerator of the revenue KPI is based on the taxonomy-aligned proportion of the economic activity "7.7 Acquisition and ownership of buildings" with reference to making a substantial contribution to the environmental objective "climate change mitigation" and is broken down into the following items:

in MEUR	2023	2022
Revenues from contracts with customers	190.6	118.6
Revenues from leases	533.6	300.2
Other revenues	2.7	3.4
<b>IMMOFINANZ Group</b>	<b>727.0</b>	<b>422.2</b>

The increase in total revenues is caused by the first-time consolidation of S IMMO.

### Capital expenditures (CapEx)

The key performance indicator capital expenditure (CapEx) is defined as the proportion of taxonomy-aligned capital expenditures (numerator) divided by IMMOFINANZ Group's total capital expenditures (denominator).

The denominator comprises additions to investment property, property under construction, owner-operated property, other tangible assets and intangible assets for the 2023 financial year before depreciation and amortisation and revaluations. In the 2023 financial year, no additions resulting from business combinations which could have been taken into account for the denominator occurred. Our total capital expenditures essentially correspond to the sum of additions including changes in the scope of consolidation in accordance with the statement of changes in fixed assets (see 4.1 and 4.2 in the consolidated financial statements). Differences result from including additions to owner-operated property, other tangible assets and intangible assets in the denominator of the CapEx KPI which are not presented separately in the notes. The numerator includes capital expenditures related to assets or processes that are associated with taxonomy-aligned proportions of economic activity 7.7. Here, IMMOFINANZ Group considers capital expenditures that are material to maintaining and performing the economic activity. The principle of allocation here is the generation of external revenues through the economic activity "7.7 Acquisition and ownership of buildings". Consequently, all capital expenditures in taxonomy-aligned properties are considered in the numerator of the performance indicator.

IMMOFINANZ Group analysed the requirements for a CapEx plan, and came to the decision not to prepare a CapEx plan in the 2023 financial year. This is because prior to preparing the CapEx plan it must be ensured that any upgrading measures can actually guarantee meeting the criteria to make a substantial contribution to one of the environmental objectives. The aim is therefore to prepare a CapEx plan in the 2024 financial year.

Due to the continuous improvement in data collection, CapEx category C can be shown in 2023 for the first time. In order to avoid double counting of capital expenditures, IMMOFINANZ Group only recognised capital expenditures under category C which are not related to taxonomy-aligned properties. Capital expenditures relating to taxonomy-aligned buildings are recognised under category A.

The numerator of taxonomy-aligned capital expenditures can be broken down as follows in accordance with Annex 1 of the Commission Delegated Regulation (EU) 2021/2178:

in MEUR	2023	2022
IAS 16 Property, plant and equipment	8.2	0.0
IAS 40 Investment property	379.2	275.6
<b>IFRS 16 Leases (&gt;12 months)</b>	<b>0.0</b>	<b>0.0</b>
<b>IMMOFINANZ Group</b>	<b>387.4</b>	<b>275.6</b>
<b>thereof resulting from changes in the scope of consolidation</b>	<b>354.7</b>	<b>232.5</b>

The increase in total capital expenditures is caused by the first-time consolidation of S IMMO.

#### Operating expenditure (OpEx)

The key performance indicator operating expenditure (OpEx) is defined as the proportion of taxonomy-aligned operating expenditures (numerator) divided by total operating expenditures (denominator). The classification of the operating expenditures can be derived analogously from the categories of capital expenditures.

Total operating expenditures consist of non-capitalised costs that relate to building renovation measures, maintenance and repair as well as any other direct expenditures in connection with the day-to-day servicing of investment property, property under construction and owner-operated property.

The numerator of taxonomy-aligned operating expenditure can be broken down as follows pursuant to Annex 1 of the Commission Delegated Regulation (EU) 2021/2178:

in MEUR	2023	2022
Costs related to building renovation measures	0.3	0.4
Maintenance and repair costs	3.0	2.7
S IMMO	0.8	0.0
<b>IMMOFINANZ Group</b>	<b>4.1</b>	<b>3.1</b>

The increase in total operating expenditures is caused by the first-time consolidation of S IMMO.

We exclude direct training costs from the denominator and the numerator. The reason is that Annex I of the Delegated Act on the disclosure only lists these costs for the numerator, which does not allow for a mathematically meaningful calculation of the OpEx KPI.

**Template: Proportion of turnover from products or services associated with taxonomy-aligned economic activities – disclosure covering year 2023**

2023		Turnover	Proportion of turnover 2023	Substantial contribution criteria						
Economic activities	Code (a)			Climate change mitigation (CCM)	Climate change adaptation (CCA)	Water (WTR)	Pollution (PPC)	Circular economy (CE)	Biodiversity (BIO)	
		in MEUR	in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	
<b>A. Taxonomy-eligible activities</b>										
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>										
Acquisition and ownership of buildings (e)	CCM 7.7	152.1	20.9	Y	N	N/EL	N/EL	N/EL	N/EL	
<b>Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1)</b>		<b>152.1</b>	<b>20.9</b>	<b>20.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
of which enabling		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
of which transitional		0.0	0.0	0.0						
<b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned) (g)</b>										
				EL; N/EL (f) in %	EL; N/EL (f) in %	EL; N/EL (f) in %	EL; N/EL (f) in %	EL; N/EL (f) in %	EL; N/EL (f) in %	
Acquisition and ownership of buildings (e)	CCM 7.7	573.8	78.9	EL	EL	N/EL	N/EL	N/EL	N/EL	
<b>Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)</b>		<b>573.8</b>	<b>78.9</b>	<b>78.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>A. Turnover of taxonomy-eligible activities (A.1 + A.2)</b>		<b>725.9</b>	<b>99.9</b>	<b>99.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>B. Taxonomy-non-eligible activities</b>										
<b>Turnover of taxonomy-non-eligible activities</b>		<b>1.0</b>	<b>0.1</b>							
<b>Total</b>		<b>727.0</b>	<b>100.0</b>							

The explanations to the footnotes can be found after the template for the proportion of OpEx.

DNSH criteria (do no significant harm) (h)						Minimum safe-guards	Proportion of taxonomy-aligned (A.1) or eligible (A.2) turnover 2022	Category (enabling activity)	Category (transitional activity)
Climate change mitigation (CCM)	Climate change adaptation (CCA)	Water (WTR)	Pollution (PPC)	Circular economy (CE)	Biodiversity (BIO)				
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	in %	E	T
Y	Y	Y	Y	Y	Y	Y	14.2	-	-
Y	Y	Y	Y	Y	Y	Y	14.2		
Y	Y	Y	Y	Y	Y	Y	0.0	E	
Y	Y	Y	Y	Y	Y	Y	0.0		T
							85.7		
							85.7		
							99.9		

**Template: Proportion of CapEx from products or services associated with taxonomy-aligned economic activities – disclosure covering year 2023**

2023		CapEx	Proportion of CapEx 2023	Substantial contribution criteria						
Economic activities	Code (a)			Climate change mitigation (CCM)	Climate change adaptation (CCA)	Water (WTR)	Pollution (PPC)	Circular economy (CE)	Biodiversity (BIO)	
		in MEUR	in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	
<b>A. Taxonomy-eligible activities</b>										
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>										
Installation, maintenance and repair of energy efficiency equipment (d)	CCM 7.3	2.6	0.3	Y	N	N/EL	N/EL	N/EL	N/EL	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	5.5	0.6	Y	N	N/EL	N/EL	N/EL	N/EL	
Acquisition and ownership of buildings (e)	CCM 7.7	379.2	39.8	Y	N	N/EL	N/EL	N/EL	N/EL	
<b>CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)</b>		<b>387.4</b>	<b>40.7</b>	<b>40.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
of which enabling		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
of which transitional		0.0	0.0	0.0						
<b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned) (g)</b>										
				EL; N/EL (f) in %	EL; N/EL (f) in %	EL; N/EL (f) in %	EL; N/EL (f) in %	EL; N/EL (f) in %	EL; N/EL (f) in %	
Acquisition and ownership of buildings (e)	CCM 7.7	557.8	58.6	EL	EL	N/EL	N/EL	N/EL	N/EL	
<b>CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned) (A.2)</b>		<b>557.8</b>	<b>58.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>A. CapEx of taxonomy-eligible activities (A.1 + A.2)</b>		<b>945.2</b>	<b>99,3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>B. Taxonomy-non-eligible activities</b>										
<b>CapEx of taxonomy-non-eligible activities (B)</b>		<b>6.5</b>	<b>0.7</b>							
<b>Total</b>		<b>951.7</b>	<b>100.0</b>							

The explanations to the footnotes can be found after the template for the proportion of OpEx.

DNSH criteria (do no significant harm) (h)							Minimum safe-guards	Proportion of taxonomy-aligned (A.1) or eligible (A.2) turnover 2022	Category (enabling activity)	Category (transitional activity)
Climate change mitigation (CCM)	Climate change adaptation (CCA)	Water (WTR)	Pollution (PPC)	Circular economy (CE)	Biodiversity (BIO)	Y/N				
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	in %	E	T	
Y	Y	Y	Y	Y	Y	Y	0.0	E		
Y	Y	Y	Y	Y	Y	Y	0.0		T	
Y	Y	Y	Y	Y	Y	Y	7.4			
Y	Y	Y	Y	Y	Y	Y	7.4			
Y	Y	Y	Y	Y	Y	Y	0.00	E		
Y	Y	Y	Y	Y	Y	Y	0.00		T	
							92.2			
							92.2			
							99.6			

**Template: Proportion of OpEx from products or services associated with taxonomy-aligned economic activities – disclosure covering year 2023**

2023		OpEx	Proportion of OpEx 2023	Substantial contribution criteria						
Economic activities	Code (a)			Climate change mitigation (CCM)	Climate change adaptation (CCA)	Water (WTR)	Pollution (PPC)	Circular economy (CE)	Biodiversity (BIO)	
		in MEUR	in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	Y; N; N/EL (b) (c) in %	
<b>A. Taxonomy-eligible activities</b>										
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>										
Acquisition and ownership of buildings (e)	CCM 7.7	4.1	13.7	Y	N	N/EL	N/EL	N/EL	N/EL	
<b>OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)</b>		<b>4.1</b>	<b>13.7</b>	<b>13.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
of which enabling		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
of which transitional		0.0	0.0	0.0						
<b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned) (g)</b>										
				EL; N/EL (f) in %	EL; N/EL (f) in %	EL; N/EL (f) in %	EL; N/EL (f) in %	EL; N/EL (f) in %	EL; N/EL (f) in %	
Acquisition and ownership of buildings (e)	CCM 7.7	25.3	85.5	EL	EL	N/EL	N/EL	N/EL	N/EL	
<b>OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)</b>		<b>25.3</b>	<b>85.5</b>	<b>85.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>A. OpEx of taxonomy-eligible activities (A.1 + A.2)</b>		<b>29.4</b>	<b>99.2</b>	<b>99.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>B. Taxonomy-non-eligible activities</b>										
<b>OpEx of taxonomy-non-eligible activities (B)</b>		<b>0.2</b>	<b>0.8</b>							
<b>Total</b>		<b>29.6</b>	<b>100.0</b>							

The explanations of the footnotes can be found after of this table.



DNSH criteria (do no significant harm) (h)							Minimum safe-guards	Proportion of taxonomy-aligned (A.1.) or eligible (A.2.) OpEx 2022	Category (enabling activity)	Category (transitional activity)
Climate change mitigation (CCM)	Climate change adaptation (CCA)	Water (WTR)	Pollution (PPC)	Circular economy (CE)	Biodiversity (BIO)	Y/N				
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	in %	E	T	
Y	Y	Y	Y	Y	Y	Y	12.0			
Y	Y	Y	Y	Y	Y	Y	12.0			
Y	Y	Y	Y	Y	Y	Y	0.0	E		
Y	Y	Y	Y	Y	Y	Y	0.0		T	
							87.9			
							87.9			
							99.9			

<sup>(a)</sup> The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and Ecosystems: BIO

<sup>(b)</sup> Y – Yes, taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective

N – No, taxonomy-eligible but not taxonomy-aligned activity with the relevant environmental objective

N/EL – not eligible, taxonomy-non-eligible activity for the relevant environmental objective

<sup>(c)</sup> Where an economic activity contributes substantially to multiple environmental objectives, non-financial undertakings shall indicate, in bold, the most relevant environmental objective for the purpose of computing the KPIs of financial undertakings while avoiding double counting. In their respective KPIs, where the use of proceeds from the financing is not known, financial undertakings shall compute the financing of economic activities contributing to multiple environmental objectives under the most relevant environmental objective that is reported in bold in this template by non-financial undertakings. An environmental objective may only be reported in bold once in one row to avoid double counting of economic activities in the KPIs of financial undertakings. This shall not apply to the computation of taxonomy-alignment of economic activities for financial products defined in point (12) of Article 2 of Regulation (EU) 2019/2088. Non-financial undertakings shall also report the extent of eligibility and alignment per environmental objective, which includes alignment with each of the environmental objectives for activities contributing substantially to several objectives, by using the template below:

2023	Proportion of turnover/total turnover	
	Taxonomy-aligned per objective in %	Taxonomy-eligible per objective in %
CCM	20.9	99.9
CCA		
WTR		
CE		
PPC		
BIO		

2023	Proportion of CapEx/total CapEx	
	Taxonomy-aligned per objective in %	Taxonomy-eligible per objective in %
CCM	40.7	99.3
CCA		
WTR		
CE		
PPC		
BIO		

2023	Proportion of OpEx/total OpEx	
	Taxonomy-aligned per objective in %	Taxonomy-eligible per objective in %
CCM	13.7	99.2
CCA		
WTR		
CE		
PPC		
BIO		

<sup>(d)</sup> The same activity may be eligible and not aligned with the relevant environmental objectives.

<sup>(e)</sup> EL – Taxonomy-eligible activity for the relevant objective  
N/EL – Taxonomy-non-eligible activity for the relevant objective

<sup>(f)</sup> Activities shall be reported in Section A.2 of this template only if they are not aligning to any environmental objective for which they are eligible. Activities that align to at least one environmental objective shall be reported in Section A.1 of this template.

<sup>(g)</sup> For an activity to be reported in Section A.1 all DNSH criteria and minimum safeguards shall be met. For activities listed under A2, columns (5) to (17) may be filled in on a voluntary basis by non-financial undertakings. Non-financial undertakings may indicate the substantial contribution and DNSH criteria that they meet or do not meet in Section A.2 by using: (a) for substantial contribution: Y/N and N/EL codes instead of EL and N/EL and (b) for DNSH: Y/N codes.