

Minimum Safeguards

Declaration of compliance with the Minimum Safeguards according to the EU Taxonomy

As a developer, owner and operator of sustainable real estate projects in Central and Southeastern Europe, Breiteneder Immobilien Parking AG bears a great social responsibility. Breiteneder Immobilien Parking is committed to acting as a responsible and sustainable company and to taking into account the long-term impact of its business activities. Our Minimum Safeguards underline our commitment to minimizing our environmental footprint, promoting positive social engagement and adhering to the highest standards of corporate governance.

1. Our commitment and scope

With this declaration, Breiteneder Immobilien Parking establishes a shared understanding and a common standard for responsible conduct throughout the company and its supply chain. By issuing this declaration, we commit all employees to act lawfully and with integrity towards colleagues, business partners, and third parties. Transparency is of great importance to us; therefore, we publish this declaration on our website and actively communicate it to all employees.

An essential part of this responsibility is our clear commitment to internationally recognized human rights, fair working conditions and a respectful working environment.

Breiteneder Immobilien Parking AG joined the UN Global Compact in 2024, the world's largest and most important initiative for responsible corporate governance. This is also a clear public commitment for all subsidiaries of Breiteneder Immobilien Parking AG to strengthen our commitment in the environmental area as well as in the areas of human rights, labour standards and anti-corruption.

To emphasize and specify responsible corporate conduct across all business activities and global supply chains, Breiteneder Immobilien Parking aligns its actions with the following internationally recognized standards and guidelines:

- The ten principles of the UN Global Compact,
- the UN Guiding Principles on Business and Human Rights,
- the Universal Declaration of Human Rights (OHCHR),
- the fundamental principles of the International Labour Organization (ILO),
- the OECD Guidelines for Multinational Enterprises,
- the UN Sustainable Development Goals (SDGs).

2. Guiding principles

In the following, we set out our guiding principles in the areas of social, environmental and responsible corporate governance. As a company, we are aware of our responsibility towards our employees, society, the environment and all relevant stakeholders. We are therefore committed to high standards in these key areas of activity and align our business activities with recognized principles of sustainable business activity with integrity.

2.1. Social

- **Forced labor and slavery** are not tolerated in our company under any circumstances and we also strictly reject modern forms of slavery or human trafficking. Working at Breiteneder Immobilien Parking is based exclusively on voluntariness.
- **Child labour** in any form is strictly prohibited, as stipulated in the conventions of the International Labour Organization (ILO), the United Nations and national legislation. New hires are always made in accordance with the respective national laws.
- We do not tolerate **working conditions** that violate national and international laws and regulations. Legal and collective bargaining framework conditions, especially with regard to working hours, rest breaks, overtime and vacations, are an integral part of our employment contracts and promote a healthy work-life balance.
- All employees have **equal opportunities**, regardless of age, gender, origin, disability or other diversity characteristics. New hires are based on neutral and objective criteria of performance and skills. We recognise the diversity of generations as an enrichment and actively promote cooperation between different perspectives.
- No form of discrimination, bullying or harassment is tolerated. We foster a **work environment** that values difference and provides room for personal fulfilment by encouraging everyone to contribute knowledge, experience and skills. In this way, we create a safe and supportive work environment where everyone feels welcome and recognised.
- **Workplace safety and employee health** are a priority at Breiteneder Immobilien Parking. We attach great importance to compliance with regulations and take preventive measures to promote the health of our employees.

2.2. Environment

- We strive to continuously improve our **energy efficiency** by reducing our energy consumption, promoting the use of renewable energies and using modern, efficient technologies.
- To reduce our carbon footprint, we are developing a comprehensive **climate strategy** with which we aim to significantly reduce both direct and indirect emissions. Our goal is to achieve a net-zero emission level by 2040.

2.3. Responsible corporate governance

- We are committed to **transparency** in our operations and will disclose relevant information to our stakeholders. We act in accordance with all applicable laws and regulations, including those relating to safety, environmental protection and labor practices. Our business activities are characterized by **ethical conduct, integrity and the active avoidance of conflicts of interest**.
- The transparent and legally compliant handling of **tax-relevant information** is a top priority at Breiteneder Immobilien Parking. Great importance is attached to the timely and truthful provision of information to the relevant tax authorities. Clear internal processes ensure that tax obligations are properly fulfilled and risks are avoided.

- We are committed to **fair competition**. Our aim is to promote honest and fair market conditions and to avoid unfair practices, corruption and distortion of competition. Our actions promote honest, fair market conditions, free from corrupt and unfair intentions or practices. We strictly reject any form of corruption, market manipulation or unfair behavior.

3. Procedures and responsibilities

Respect for human rights and environmental standards is a central component of our corporate responsibility. Corresponding due diligence processes are firmly integrated into our organization and into our cooperation with our business partners.

3.1. Risk management

Since 2023, the Best in Parking Group, the largest subsidiary, has implemented a Risk Management Framework that defines the risk management process and outlines the respective responsibilities. The aim of this framework is to increase the visibility of risks and opportunities and to ensure appropriate responses in line with the defined risk appetite. Key risks are recorded, assessed, and continuously monitored in a risk register on a semi-annual basis. Based on this, specific controls and measures are developed.

As the Best in Parking Group also undertakes real estate projects in other asset classes, the risk register additionally serves as a reference framework for the Breiteneder Immobilien Parking Group, thereby contributing to integrated risk management and mitigation across the entire group.

The risk register covers the development, construction, and operation of parking and real estate projects, as well as the areas of market environment, digitalization, human resources, health and safety, regulatory environment, climate and environment, and finance. Based on the risk analysis, the identified key risks, along with relevant market and financial risks, are examined in detail. Targeted measures to mitigate these risks have already been defined and are currently being implemented.

3.2. Complaints procedure

Breiteneder Immobilien Parking has established an internal grievance mechanism to report risks and potential violations of applicable policies. If we receive a substantiated suspicion or a concrete indication of misconduct within our company or along our supply chain, we investigate the matter thoroughly and consistently. Employees are encouraged to report suspected violations of our policies to their supervisor, the responsible Local Legal Counsel or the Executive Board. In the event of reported violations, we follow defined procedures to ensure a prompt and thorough resolution. Appropriate measures are taken immediately to end the violation or eliminate the associated risk. In addition, we implement preventive measures to avoid similar incidents in the future. To date, no violations have been reported within our own operations or among our direct suppliers.

Vienna, 21. May 2025

Johann Breiteneder eh
CEO Breiteneder Immobilien Parking AG