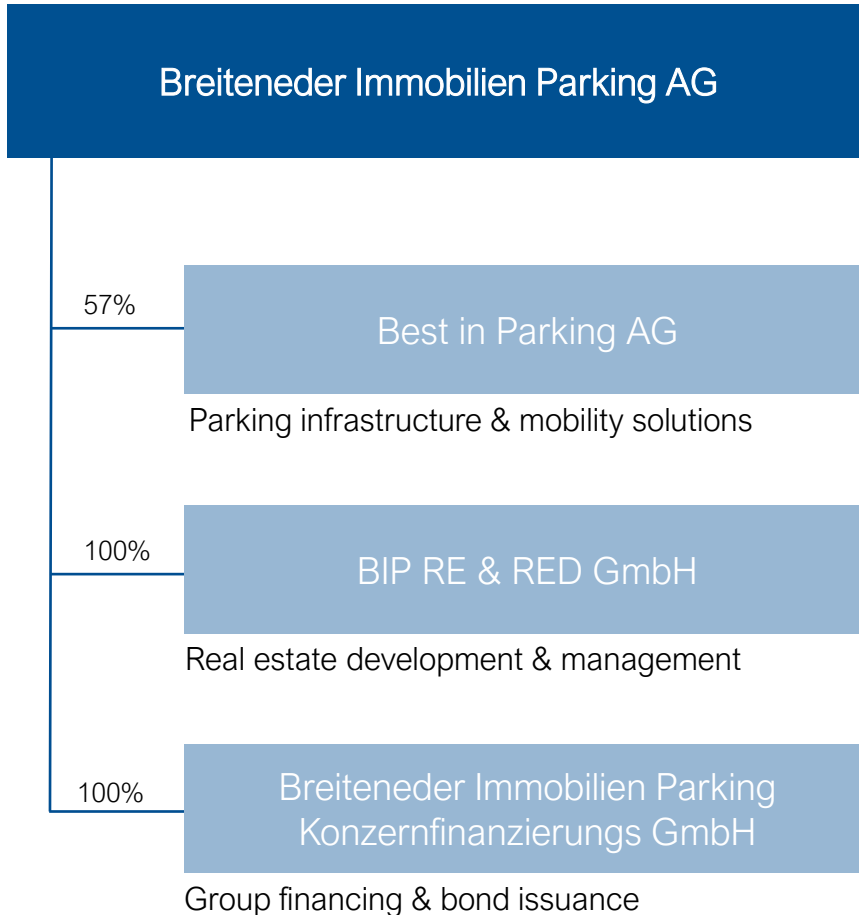


Breiteneder Immobilien Parking AG

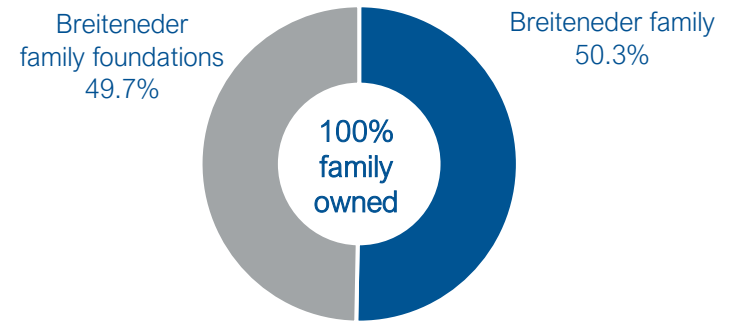
50 years of sustainable real estate development – stability in every market environment



Overview of the group



Ownership



Management



Johann Breiteneder - CEO

Johann Breiteneder has been active in various roles within the Breiteneder Immobilien Parking Group since 1995, including leadership positions in the group's companies in Austria, Italy, Switzerland, Slovenia, Slovakia, Croatia and Serbia. Johann Breiteneder has extensive experience in the real estate, infrastructure, and financial sector.

50-year company history

Stage 5: Digitalisation/new services

Stage 4: Real estate development

Stage 3: Capital markets

Stage 2: Geographical expansion

Stage 1: Focus on Austria and Italy

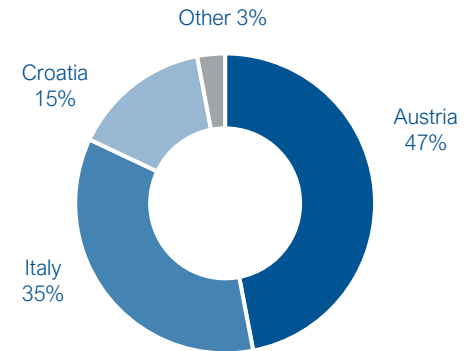


The Group's geographical focus areas

Geographical focus



Revenue split (2025)



- Three core markets: **Austria, Italy and Croatia**
- Opportunistic presence in Switzerland and in Slovakia
- **Further growth** in core markets in South-Eastern Europe
- **Leading market position in parking operations in the core markets** Austria, Italy and Croatia

The Group's strategic focus areas

Business areas



Parking

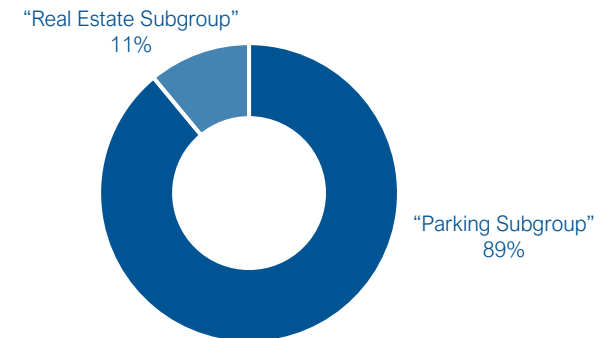
Best in Parking AG is a leading developer, owner and operator of parking and mobility infrastructure in Central and Southeastern Europe, with core markets in Austria, Italy and Croatia.



Real estate

Development of real estate projects in different asset classes (hotel, residential, office, retail, logistics and projects in the field of renewable energy), including hotel operations under the brand „The Amauris“.

Revenue split by business model (2025)



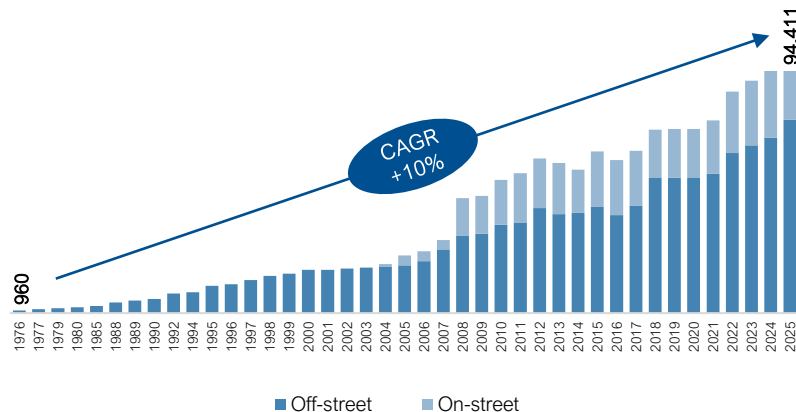
- **Strong focus on parking and mobility services**, with 89% share of revenue
- **Cash-generative infrastructure business** provides visibility on future cash flows (driven by cash flow rather than valuation)
- **Complementary real estate developments** that benefit from development expertise/track record and synergies with the parking area (long-term secured, stable cash flows)
- **Long-term development potential:** high-quality development reserves/landbanks with interim cash-generating use – focus on long-term value creation and portfolio growth.

"Parking Subgroup" at a glance – Best in Parking

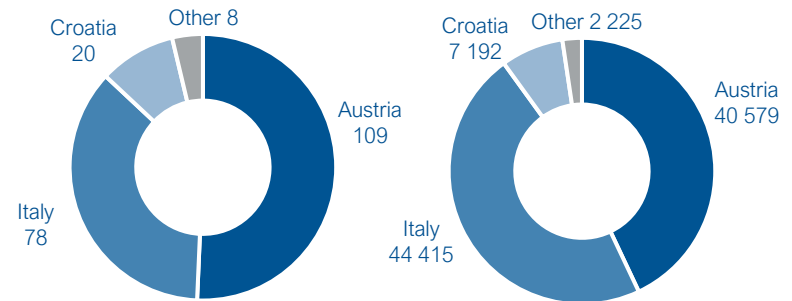
Company overview

- Best in Parking AG has developed into one of the **leading developers, owners, and operators of parking and mobility infrastructure** in Central and Southeastern Europe
- Core markets include Austria, Italy and Croatia
- **Operating 94,411 parking spaces as of December 2025** (91,693 as of December 2024)
- **215 locations in 7 countries and 44 cities as of December 2025** (210 locations in 7 countries and 44 cities as of December 2024)

Growth in parking spaces since foundation in 1976



Locations and parking spaces by country (Dec 2025)



City
65%¹



Hospital
8%¹



Station
11%¹



Other
16%¹

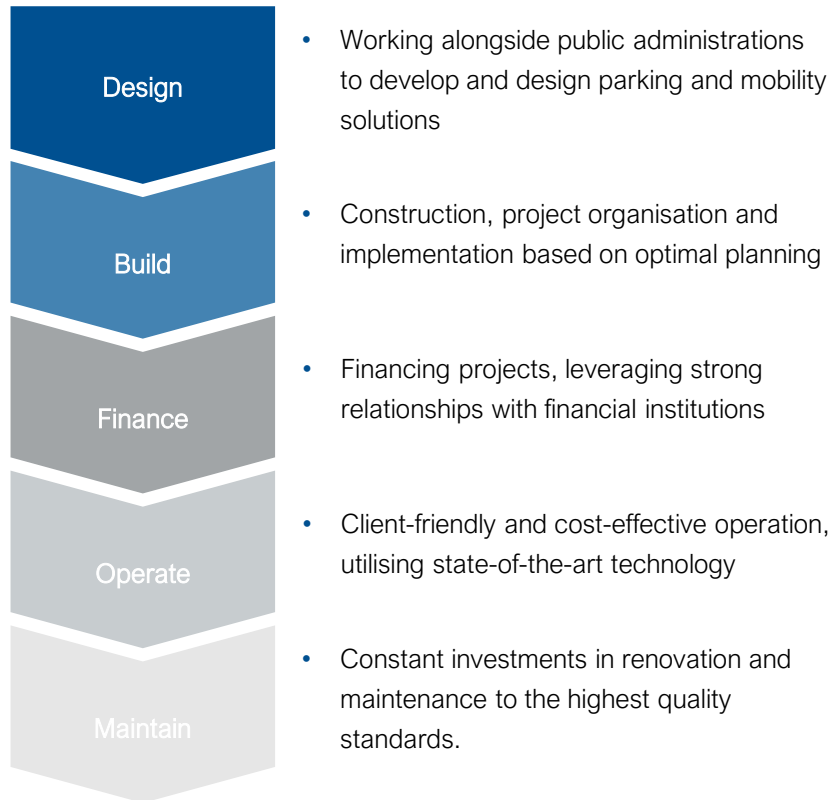


- **Off-street:** public-use parking spaces separated from the public street
- **On-street:** roadside parking on public roads without barriers

¹) The percentage share of the portfolio is based on the number of parking spaces as of December 2025, with "City" also including on-street parking.
Breiteneder Immobilien Parking AG / May 2026

Broad value chain and long-term portfolio

Value chain

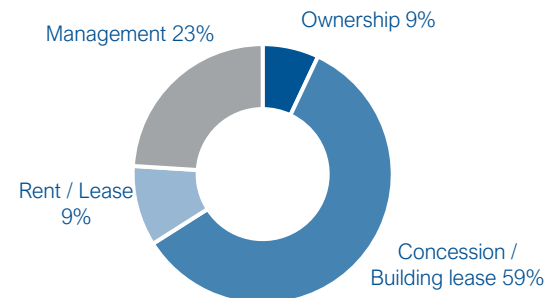


Key facts

- Competitive advantage as a full-service provider** with DBFOM model
- Focus on ownership and long-term concession/building lease contracts
- Rent/lease and management contracts for economies of scale and competitive advantages
- Average residual contract duration of >50 years**

>50 yrs
avg. residual
contract
duration

Parking spaces split by contract type (Dec 2025)



68%
in ownership
similar
structure

Megatrends as growth drivers for the business model

Three major megatrends



Megatrends support the trend toward climate-neutral cities

Measures by cities (e.g. the City of Vienna):

- City-wide paid parking management
- Expansion of public green spaces and planting of trees instead of parking lanes
- Widening of sidewalks and expansion of the cycling network
- Traffic restrictions (e.g., city center)



The relocation of cars into parking garages plays a crucial role in smart, climate-active cities

Reduction of on-street parking spaces



Stable to growing vehicle fleet*



Increased demand for off-street parking spaces

(Push-in effect from surface parking to garages)

Changed mobility behavior in the population:

- Growing stock of electric and hybrid vehicles, especially in urban areas
- Increasing charging demand requires widespread charging infrastructure in cities
- Parking garages are the ideal future **EV charging stations** and are evolving into central mobility hubs



*Increasing new vehicle registrations in the European Union (EU):

Passenger car registrations in the EU increased in 2025 by around 1.8% year-on-year, reaching approximately 10.8 million.

Source: ACEA

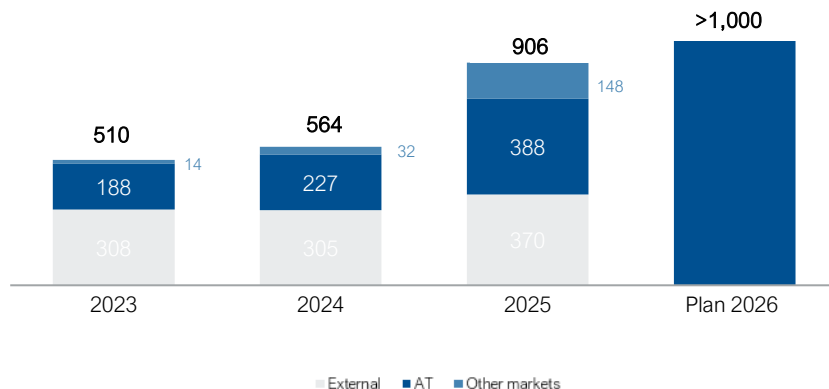
Sustainable mobility

EV charging

- **906 EV charging points at Best in Parking locations**, of which 19 are fast chargers 50 kW (as of 31 December 2025)
- **Billing (per kWh)** combined with payment of the parking session – either via the Bmove app or the short-term parking ticket
- **Operations largely powered by green electricity** – where possible from the company's own photovoltaic (PV) energy

Development and roll-out plan

 >1,000 EV charging points



Photovoltaic plants

- **PV plants in Garage Prater in Vienna** (from 2022) and **Garage Geyerschütt in Klagenfurt** (from 2025) – in „Real Estate Subgroup“ also PV plant on the roof of the **Hotel „The Amauris“**
- Additional PV sites for energy generation for self-supply and EV charging infrastructure are planned or under development
- Participation in Austria's largest citizen energy community (BEG)



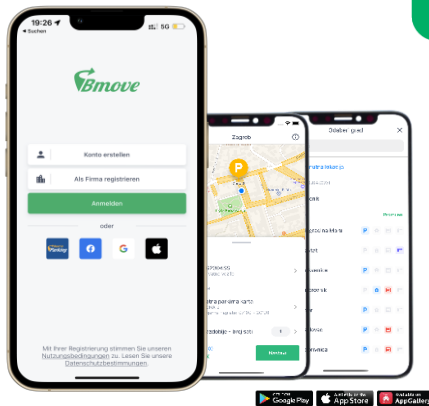
Other ESG initiatives

- **GHG balance (Scope 1+2)** aligned with ESRS E1-6 and GHG Protocol, independent review
- **Net Zero Strategy 2040** developed, implementation ongoing
- Member of UN Global Compact, Regular ESG reporting via the GRESB Infrastructure Assessment and the OeKB ESG Data Hub
- **HSEQ management system implemented**; external certifications planned for 2026 (ISO 45001, 14001, 9001); ISO 27001 certified since 2025

Integrated parking, mobility and infrastructure solutions

Payment Solutions – Bmove

- **Mobile payment solutions and contactless parking** (on-street and off-street parking, EV charging)
- **Improving customer satisfaction** and leveraging B2B synergies
- **Optimization of pricing models** in line with customer needs
- Price segmentation and customer differentiation unlock revenue potential
- >1.6m registered users



Digital Solutions – RAO

- Acquisition of RAO in 2021 and RI-ING NET in 2025 – **merger in January 2026**
- Software solutions for smart cities and mobility (e.g. parking, enforcement and ticketing)
- **Solutions for cities and municipalities** (IT as a service)
- **Strengthening relationships with municipalities** and unlocking **additional cross-selling potential**



120 clients, including:



Building Technologies – Flexiskin

- Acquisition of 51% stake in 2022
- Spray films/coatings for floor coverings, car park/bridge coverings and roof waterproofing (incl. renovation services)
- **Products are protected by two EU patents**
- **Cost-efficient and sustainability-oriented construction of new facilities as well as renovation of existing parking garages**



Project examples "Parking Subgroup"

Neuer Markt, Vienna (Austria)



- **Opened in September 2022**, 404 parking spaces
- Newly designed area of 10,000m² – the project considered as one of the largest transformation projects in the city center

Città Alta, Bergamo (Italy)



- **Opened in May 2024**, 465 parking spaces
- Key role in implementing the city's innovative transport concept and in the traffic calming of the old town

Zabica, Rijeka (Croatia)



- **Opening planned for second half of 2026**
- Infrastructure project transforming the former railway station area into a modern "city hub" (>900 parking spaces, bus terminal, retail, and office space)

"Real Estate Subgroup" at a glance*

Current Portfolio



The Amauris Vienna

- Luxury boutique hotel on the Ringstraße/near the Opera with 62 rooms (2 Michelin Keys)
- New opening in 2023
- The gourmet restaurant Glasswing has been awarded a Michelin star



Sky Office Zagreb

- Office complex in western Zagreb with two towers and 22 floors (33,887 m² of space)
- Garage with 706 parking spaces

Projects under construction and development reserves



Small Mall, Split

- Usage types: parking (>500 spaces), retail, office, and a second hotel ("The Amauris", 56 rooms)
- DGNB certification in preparation
- Opening planned for 2028

Additional sites under development:

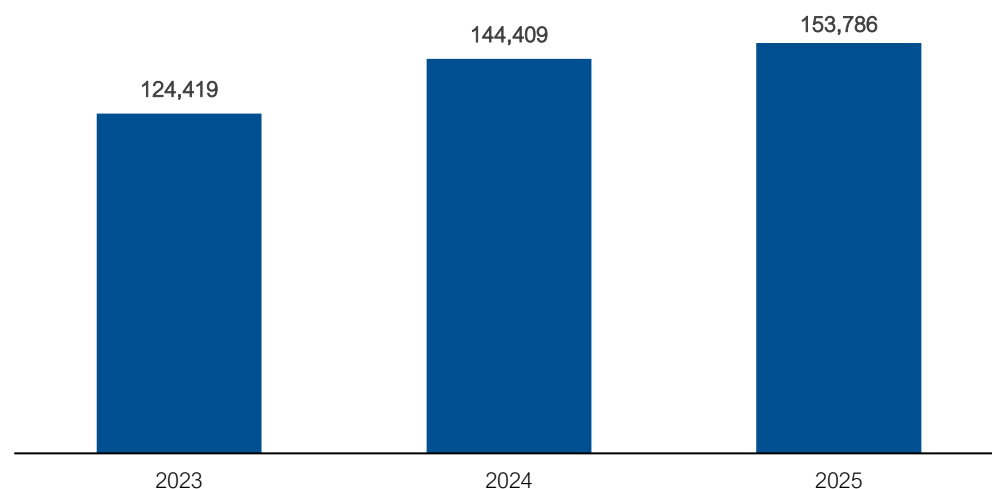
- Kärntnerstraße, Linz (Motel One under construction)
- Mattiellstraße/Karlsplatz, Vienna (currently office use, under evaluation)

High-quality development reserves with cash-generating interim use:

Country	City	Name	Current use	Plans
	Milano	Via Calderon	Parking (BIP)	Development reserve
	Zagreb	Petrinjska	Parking (BIP)	Development reserve
	Rijeka	Korzo	Parking (BIP)	Development reserve
	Rijeka	Cambierieva	Parking (BIP)	Development reserve
	Sibenik	Draga	Markt/Parking (vermietet)	Development reserve

Strong and continuous revenue growth

Revenue development 2023–2025 (in TEUR)



Comments

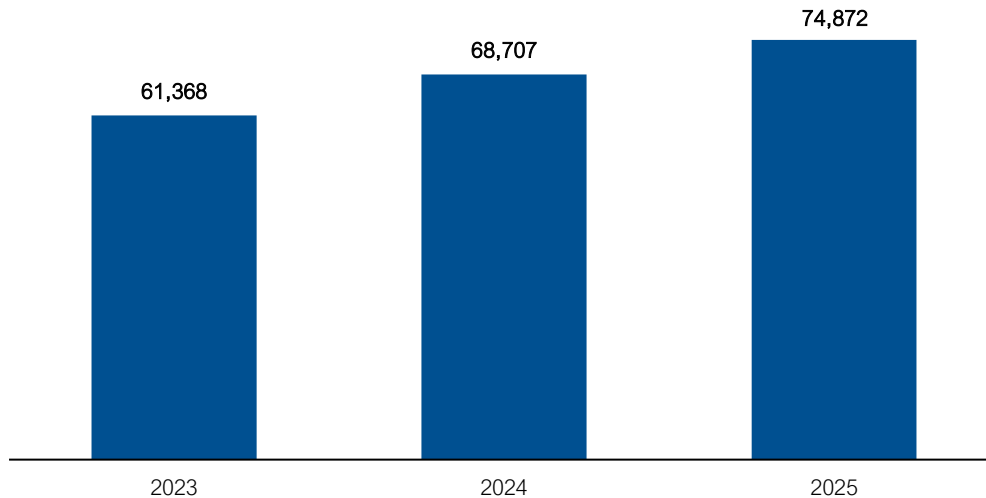
Revenue increase in 2025 compared to 2024 of 7% to EUR 154m, driven by:

- Structural shift from on-street to off-street parking sustainably increases demand
- Successful implementation of price adjustments reflecting the inflation environment
- Granular revenue structure without dependence on individual key customers
- Further expansion of parking locations (215 locations as of December 2025 vs. 210 as of December 2024)
- Strong growth in real estate management, including the acquisition of “Sky Office” in Zagreb

in TEUR	ACT 2023	ACT 2024	ACT 2025
Revenue	124,419	144,409	153,786
<i>Change in %</i>	-	16%	+7%
Parking management	106,003	114,564	119,992
Real estate management	2,971	3,213	7,261
Miscellaneous	15,446	26,632	26,533

Earnings growth driven by operational strength

EBITDA development 2023–2025



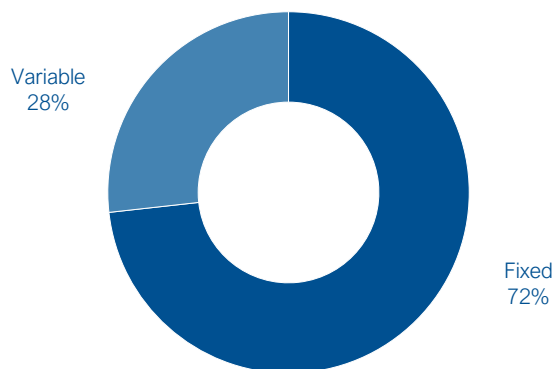
Comments

- EBITDA increase in 2025 compared to 2024 of 9% to EUR 75m, with an EBITDA margin of 49%, driven by:
 - Revenue growth based on strong top-line development (+7%)
 - Lean and predictable cost structure with economies of scale
 - Strong EBITDA margin across all market environments demonstrating the resilience of the business model

in TEUR	ACT 2023	ACT 2024	ACT 2025
Revenue	124,419	144,409	153,786
<i>Change in %</i>	-	16%	7%
EBITDA	61,368	68,707	74,872
<i>Change in %</i>	-	12%	9%
EBITDA margin	49%	48%	49%

Balanced financing structure and conservative risk profile

Interest structure as of 31 December 2025*



Comments

- **Solid equity ratio of 35%** despite intensive investment activity
- **Liquidity buffer of EUR 134m** provides flexibility
- **Low interest rate sensitivity as 72% is fixed-rate** (including plain vanilla interest rate swaps)
- **Balanced financing structure** without reliance on individual funding sources
- **Long-standing track record in capital markets:** more than EUR 200m in bonds issued since 2016

* Relating to bank liabilities, bonds, and promissory note loans as of 31 December 2025, including interest rate swaps.

Track Record capital markets

Bond	Loan maturity	Nominal value	Coupon	Midswap Spread	Amortization	Interest payment	ISIN
Bond 2016	2016-2023	76m	3.375%	-	02.02.2023	-	-
Bond 2018 (Conversion)	2018-2025	19.5m	3.5%	-	27.06.2025	-	-
Bond 2018	2018-2028	50m	3.5%	+260.6 BP	-	03.07	AT0000A21LA8
Bond 2024	2024-2030	80m	4.875%	+210.8 BP	-	08.07	AT0000A3DGB3

Investment Highlights

Strategic Investment Highlights

- **Established market player** with an international portfolio of prime locations secured in the long term
- **Expansion of market leadership** in core markets and further growth in Southeastern Europe
- **Acceleration of digitalization** (payment and IT services) to enhance customer experience and retention, and enable cross-selling
- **Sustainable mobility hubs** with EV charging stations, positioning parking garages as future charging hubs
- **Partner for public authorities** in digital traffic solutions, including enforcement and access control
- **Real estate expertise and track record** enable the delivery of large mixed-use developments
- **High-quality development reserves** with cash-generating interim use

Financial Investment Highlights

- **Cash-generating infrastructure business** with predictable future cash flows
- **Long-term infrastructure portfolio** with an average remaining term of over 50 years
- **Low interest rate sensitivity**, as 72% of financial liabilities are subject to fixed interest rates
- **Balanced maturity profile** without major fluctuations, apart from bonds
- **Project pipeline** focused on resilient parking infrastructure and mixed-use real estate projects

Sustainable and long-term value creation as the primary strategic and financial objective

Appendix

Balance Sheet – Assets

(in thousands of EUR)	31 Dec. 2025	31 Dec. 2024	Change absolute
Property, plant and equipment	807 970	817 339	-9 369
Investment property	109 268	0	109 268
Intangible assets including goodwill	111 570	112 055	-485
Investments in associates and joint ventures	61 315	54 640	6 675
Other financial assets	32 862	8 940	23 922
Deferred tax assets	3 289	3 766	-476
Other receivables	2 308	3 296	-988
Non-current assets	1 128 582	1 000 036	128 547
			0
Inventories	1 477	1 904	-427
Trade and other receivables and other assets	28 350	63 892	-35 542
Income tax receivables	788	447	341
Securities	986	969	17
Cash and cash equivalents	134 336	164 120	-29 784
Current assets	165 937	231 332	-65 395
TOTAL ASSETS	1 294 519	1 231 368	63 151

Balance Sheet – Equity and Liabilities

(in thousands of EUR)	31 Dec. 2025	31 Dec. 2024	Change absolute
Share capital	1 000	1 000	0
Capital reserves	150 733	150 733	0
Hybrid capital	10 500	10 500	0
Retained earnings	22 321	23 563	-1 242
Other reserves	7 121	4 464	2 657
Equity attributable to shareholders of Breiteneder Immobilien Parking AG	191 675	190 260	1 415
Non-controlling interests (NCI)	260 973	268 140	-7 167
Total equity	452 648	458 400	-5 752
			0
Non-current financing liabilities	687 465	644 925	42 540
Provisions for employee benefits	869	1 092	-223
Non-current trade and other liabilities	727	294	433
Deferred tax liabilities	32 682	26 076	6 606
Non-current liabilities	721 743	672 387	49 357
			0
Current financing liabilities	80 742	68 950	11 792
Current tax liabilities	1 391	587	804
Current provisions	5 028	4 498	530
Current trade and other liabilities	32 967	26 546	6 421
Current liabilities	120 128	100 581	19 547
Total liabilities	841 871	772 968	68 903
TOTAL EQUITY AND LIABILITIES	1 294 519	1 231 368	63 151

Income Statement

(in thousands of EUR)	01-12/2025	01-12/2024	Change absolute	Change in %
Revenue	153 786	144 409	9 377	6%
Other operating income	4 774	2 885	1 889	65%
Total revenue and other income	158 560	147 294	11 266	8%
Material expenses, purchased services and other operating expenses	-48 377	-44 989	-3 388	-8%
Personnel expenses	-35 311	-33 598	-1 713	-5%
EBITDA	74 872	68 707	6 165	9%
Depreciation, amortisation, impairment and reversal of impairment	-38 399	-38 848	449	1%
Revaluation result from investment property	4 262	0	4 262	n.c.
Share of profit or loss of associates and joint ventures	5 222	4 142	1 080	26%
EBIT (operating result)	45 957	34 001	11 956	35%
Financial income	3 774	6 177	-2 403	-39%
Financial expenses	-29 954	-27 399	-2 555	-9%
Earnings before tax (EBT)	19 777	12 779	6 998	55%
Income taxes	-10 595	-2 983	-7 612	≤ -100%
Earnings after tax	9 182	9 796	-614	-6%
Attributable to:				
Shareholders of Breiteneder Immobilien Parking AG	-1 222	-1 743	521	30%
Non-controlling interests	10 404	11 539	-1 135	-10%
Earnings after tax	9 182	9 796	-614	-6%

Cashflow Statement – Operating Activities

(in thousands of EUR)	01-12/2025	01-12/2024
Earnings after tax	9 182	9 796
Adjustments to reconcile earnings after tax to net cashflows from operating activities excluding taxes paid:		
Income taxes	10 595	2 983
Depreciation of property, plant and equipment, and amortisation of intangible assets	34 431	34 518
Impairment and reversal of impairment	3 968	4 330
Revaluation result from investment property	-4 262	0
Gains (losses) from disposals of property, plant and equipment, and intangible assets	-24	59
Financial income	-3 774	-6 177
Financial expenses	29 954	27 399
Share of profit or loss of associates and joint ventures	-5 222	-4 142
Other non-cash adjustments	-904	-1 006
Net cash flows from profit	73 943	67 760
Changes in working capital:		
Inventories	483	2 321
Other receivables and current assets	-5 482	-583
Trade liabilities	1 078	-2 230
Provisions, other liabilities and deferred liabilities	1 881	-806
Changes in working capital	-2 040	-1 298
Net cash flows from operating activities excluding taxes paid	71 903	66 462
Income taxes paid	-5 453	-4 873
NET CASH FLOWS FROM OPERATING ACTIVITIES	66 450	61 589

Cashflow Statement – Investing and Financing Activities

(in thousands of EUR)

	01-12/2025	01-12/2024
Proceeds from the disposal of property, plant and equipment and intangible assets	116	281
Investment grants received	0	1 126
Payments for the acquisition of property, plant and equipment, intangible assets and asset acquisitions of consolidated companies (incl. prepayments)	-74 594	-28 373
Payments for the acquisition of investment property (incl. prepayments)	-18 032	0
Payments for business combinations, net of cash and cash equivalents acquired	-2 504	0
Payments for other financial assets	-23 568	0
Proceeds from other financial assets	1 818	425
Payments for acquisition of associated companies and joint ventures	-5 651	-11 599
Dividends received	2 871	2 675
Proceeds from disposal of associated companies and joint ventures	1 507	0
Interest received	3 083	5 953
NET CASH FLOWS FROM INVESTING ACTIVITIES	-114 954	-29 512
Interest paid for loans	-20 530	-18 545
Interest paid for building leases, concessions and leases	-5 846	-6 187
Proceeds from interest-bearing financing liabilities	92 561	105 982
Repayments of interest-bearing financing liabilities and lease liabilities	-67 728	-78 581
Capital increase by non-controlling shareholders	42 500	42 955
Transactions among owners	0	-9 689
Dividends paid to non-controlling shareholders	-21 764	-15 340
Dividends paid to hybrid capital provider	-473	-473
NET CASH FLOWS FROM FINANCING ACTIVITIES	18 720	20 123
Net increase / decrease in cash and cash equivalents	-29 784	52 199
Cash and cash equivalents at the beginning of the financial year	164 120	111 920
Cash and cash equivalents at the end of the financial year	134 336	164 120

Kontakt

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