

# Corporate Sustainability Report 2024

**CPI**  
Europe





# Highlights 2024

## ENVIRONMENTAL

### **Reduction of more than 20% in energy intensity**

compared with the 2019 base year (goal for 2030 already exceeded by more than 10%)

### **Reduction of roughly 50% in greenhouse gas intensity**

compared with the 2019 base year (goal for 2030 already exceeded by almost 20%)

### **Reduction of nearly 25% in water intensity**

compared with the 2019 base year (goal for 2030 already exceeded by almost 15%)

## SOCIAL

Introduction of a Group-wide

### **Human Capital & Employment Relationship Policy**

### **13.2 training hours per employee**

(goal for 8 hours exceeded by 65%)

### **More than 75% of the office buildings already certified**

LEED or BREEAM

## GOVERNANCE

### **Voluntary non-financial statement based on CSRD**

with a “limited assurance” review by auditor

### **No confirmed incidents of corruption or bribery**

in the reporting period

Updated

### **Code of Conduct for Suppliers**

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## Disclaimer

This voluntary corporate sustainability report was prepared for the first time for the 2024 financial year. It expands the information in the consolidated non-financial statement which was part of our annual report for 2024 – especially on subjects that were not classified as material by our double materiality analysis but are still relevant for our stakeholders. The facts and figures in this report cover the property portfolio of CPI Europe, including S IMMO, together with the employees in these areas. Information on the employees in our hotels is not included. All KPIs are based on the closing date of 31 December or on the entire 2024 financial year.

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**Cover image:** VIVO!, Lublin, Poland

**Concept, copy and design:** Male Huber Friends GmbH and Rosebud



# Introduction

## Dear readers,

Our sustainability strategy has included many important steps in recent years in nearly all areas of the company to make our portfolio more sustainable. In 2024, two initiatives formed the focal point of these efforts: On the one hand, we concluded a long-term power purchase agreement to supply our Austrian properties with electricity from 100% hydropower from Austria and, at the same time, continued our cross-national photovoltaic roll-out. On the other hand, we completely revised our corporate governance guidelines and processes to make them more precise – a central step to further strengthen transparency and accountability in our business.

These initiatives are important milestones on our road to a sustainable future. They underscore the connection between ecological responsibility, social commitment and good governance – as a responsible employer, a responsible property owner and an active member of society.

Our objective with this voluntary corporate sustainability report is to provide an in-depth view of our efforts on behalf of sustainability during the 2024 business year. It expands on the information in the consolidated non-financial statement which was part of our annual report – especially on subjects that were not classified as material by our double materiality analysis but are still relevant for many of our stakeholders.

We hope you enjoy reading our report!



Radka Doebling, Member  
of the Executive Board



Pavel Měchura, Member of  
the Executive Board



**“100% hydropower and massive expansion of our photovoltaic capacity – that is our commitment to the energy transformation.”**

– Radka Doebling



**“By strengthening our governance through transparent structures and processes, we can gain and continue to enjoy the trust of all stakeholders.”**

– Pavel Měchura

# ESG at CPI Europe

## Our sustainability organisation: Designing the future together

Sustainability at CPI Europe is the responsibility of an interdisciplinary ESG committee. Its work covers the organisation of current projects and regular reviews of progress as well as relevant opportunities and risks. The ESG committee is also active in anchoring sustainability throughout the Group and in the improvement and optimisation of our sustainability strategy. The development of a sustainable supply chain management for the company is another aspect of its responsibilities. The ESG management of our S IMMO subsidiary was also assigned to this committee in 2023.

The ESG staff department has led the committee since 2022 and coordinates all measures undertaken by the Group companies to implement our sustainability strategy.

The ultimate responsibility for sustainability lies with the Executive Board, which formally reports to the Supervisory Board on ESG developments at least once a year. In addition, these two corporate bodies regularly exchange information on ESG topics at the informal level.

## Our ESG strategy: Sustainability with a system

CPI Property Group and the member companies of today's CPI Europe (IMMOFINANZ AG and S IMMO AG) standardised and coordinated their ESG goals in the first half of 2023. The goals for the entire Group are now structured along three categories: Environmental, Social and Governance. This standardisation creates synergies that strengthen our market position and provide additional benefits for the tenants who use our high-quality real estate offering – and demonstrates that we are on the right track for sustainability.

In 2024, we carried out our first Group-wide double materiality analysis in accordance with the European Sustainability Reporting Standards (ESRS). It now provides the basis for our CSRD-aligned non-financial reporting.

## OUR ESG TEAM

CPI Europe merged the ESG agendas, which were previously handled by different project teams in a separate staff department, during 2022 to better address the growing importance of this subject. The department currently has four members and takes an integrated approach in implementing our ESG measures. It has been headed by Philipp Obermair since 2023, who joined the company in 2008 and held various positions prior to his appointment as a risk manager in 2018. Marlies Pundy-Klinghofer is one of the original members of the ESG team. She has worked for CPI Europe since 2011, among others in development and asset management. A further member is Stefan Schmid, an expert for sustainable construction and innovative building technology. He has been with CPI Europe since 2018 and is responsible, among others, for the digitalised recording of consumption data. Karina Nurlan Kyzy joined the CPI Europe ESG team as its youngest member in 2024.

### The ESG staff department team

Left to right: Stefan Schmid, Marlies Pundy-Klinghofer, Philipp Obermair, Karina Nurlan Kyzy



## ESG: Goals and strategy



- **Reduction of 32.4% in greenhouse gas emissions in the property portfolios** by 2030 versus the 2019 base year (validated by the Science Based Target initiative in July 2022 according to the goals defined by the Paris Climate Agreement for the 2°C scenario)
- Purchase of electricity exclusively from **renewable sources by the end of 2024**
- **Reduction of 10% in the energy intensity of the real estate portfolio** by 2030 versus the 2019 base year
- **Reduction of 10% in the water intensity in the real estate portfolio** by 2030 versus the 2019 base year
- Best possible prevention of waste disposal in landfills, **waste recycling quota of 55% by the end of 2025 and 60% by the end of 2030**
- **Increasing alignment of economic activities with the EU Taxonomy** at the consolidated Group level



- **Increase in the share of certified buildings** (Access4you, BREEAM, DGNB, EDGE, Green Key, Green Star, HQE, LEED, WELL)
- **Group-wide green leases** available for all new commercial tenants and contract extensions
- A share of at least **33% of female managers**
- At least **eight hours of training for each employee** per year
- **Employee satisfaction surveys** every two years



- Agreement with all employees for compliance with the **Code of Business Ethics and Conduct**
- **Mandatory annual training for employees** on the Code of Business Ethics and Conduct and related guidelines
- Compliance with the **Code of Conduct for Suppliers** by all new and renewed suppliers
- Correlation between **Executive Board remuneration and ESG goals**

## Frameworks and ratings: Compulsory standards as the guideline

Leading international standards and frameworks form the basis for CPI Europe's sustainability strategy and reporting. We joined the UN Global Compact in 2022, the world's largest sustainability initiative for companies. This participation highlights our commitment to compliance with strict standards for human rights, labour norms, the environment, and the prevention of corruption.

Our non-financial statement for the 2024 business year was prepared in agreement with ESRS for the first time in 2025, and certified through a limited assurance review by the auditors at Ernst & Young Austria. This statement also includes information on the EU Taxonomy. Together with the publication of our EPRA indicators in this report, we are creating greater transparency and improving comparability.



### CARBON DISCLOSURE PROJECT

In connection with consolidated reporting by CPI Property Group, we again received an "A" in 2024 – which represents the highest rating score.



### ECOVADIS

Our first ESG rating by EcoVadis was completed in 2024 and brought Silver for CPI Europe. That places us among the top 15% of all companies rated worldwide that year.



### SUSTAINALYTICS

With a score of 13.9, CPI Europe is classified as a low-risk company by Sustainalytics.



### S&P GLOBAL CSA

CPI Europe collected 36 of 100 points in the S&P Corporate Sustainability Assessment and clearly topped the branch average of 27 points.

## Environmental

# We are getting ready for the future – with environmentally friendly and resilient properties

STOP SHOP Domžale, Slovenia



### More solar electricity, less emissions

CPI Europe has an ambitious plan for the expansion of its photovoltaic capacity. In 2024, we commissioned 18 new systems that have a total output of more than 7,300 kWp. We now have over 33 photovoltaic systems with a combined output of over 12,600 kWp in operation – and that means we more than doubled our capacity in 2024.

Our projects in 2025 include the expansion of photovoltaic generation in Croatia and Slovenia, where an additional 20 systems with a total capacity of nearly 10,500 kWp will be installed.

**Total output from photovoltaics: 12,600 kWp**

In Austria, CPI Europe operates a so-called virtual power plant which makes it possible to use excess solar power across locations. Nearly 2,000 MWh of

solar electricity from our STOP SHOP locations was transferred via this virtual power plant for use at our myhive am Wienerberg during 2024.

### Support for emission-free mobility with charging infrastructure

CPI Europe openly supports the transformation towards electromobility and the increased use of energy from renewable sources. Our goal is to become a leading provider of the necessary charging infrastructure and, consequently, we are continuously increasing the availability of charging stations at our locations.

**1,443 charging points for electric vehicles**

Our portfolio contained over 1,443 charging points for electric vehicles at the end of 2024. In this way, CPI Europe contributes to reducing CO<sub>2</sub> emissions and ensures its properties remain attractive locations for shopping and working in the future in light of the ongoing trend towards electromobility.

### Lifecycle assessments as the foundation for better decisions

To meet the requirements of the EU Taxonomy Regulation, we started to carry out lifecycle assessments at all our newly developed locations in 2024. These reviews evaluate the environmental impacts of a property over its entire lifecycle, in other words from planning to construction and operation up to dismantling.

**Lifecycle assessments for all development projects**

Our goal is to determine and better evaluate the quantitative ecological footprint of a building. Lifecycle assessments help us to identify opportunities for optimisation as early as the planning phase and to prepare for implementation during construction.



## Making buildings fit for the future with energy efficiency

Increasing energy efficiency is a key lever for reducing emissions – especially in the building sector. Here we are relying on targeted measures in different areas, from the digital collection of consumption data to the technical optimisation of our portfolio buildings.

One of these measures involves the widespread implementation of digital consumption measurement with smart meters. For CPI Europe, this technology is an important step to further reduce the greenhouse gas emissions from its portfolio. The collection of detailed data on energy, water and waste volumes creates cost transparency, supports resource conservation and provides verifiable consumption data for reporting – for CPI Europe and for our tenants. A cloud-based data platform was developed especially for this purpose and successfully tested in two of our buildings in Austria. The roll-out to our entire portfolio is scheduled to start in 2025.

## Digital consumption measurement for highest data quality

### Case study energy efficiency

## myhive am Wienerberg: Intelligent solutions for efficient operations

Our myhive concept is one of the most innovative office solutions on the market. Over the past two years, extensive energy efficiency measures were completed at the myhive location am Wienerberg. The heart of the project was the replacement of six older heat exchangers with two state-of-the-art, so-called axial fan cooling towers that can react flexibly to different temperature levels. The related water treatment was converted from a chemical solution to a nearly chemical-free ozone process. We expect this project to improve energy efficiency, enhance environmental compatibility and also make building operations more economical over the long term.

Energy efficiency at the myhive location was also improved by the installation of a year-round combined heat and cooling plant. It covers basic heating and cooling requirements and, at the same time, can produce warm water for room heating and cold water for cooling. In this way, the temperature differences in various parts of the building can be balanced with optimal efficiency. The equipment can also be used to warm up the outside air for heating. This highly efficient technology can cover roughly half the annual heating and nearly one-third of cooling requirements.

The use of the existing sprinkler tanks for thermal cold water storage also helps to balance peak loads and extend the load hours.

The central cooling plant was also reconditioned. The new equipment is more efficient in partial-load operations and works with ammonia, a natural refrigerant with no global warming potential. The residual heat from the equipment also increases energy efficiency in the building.



myhive Wienerberg | Twin Towers, Vienna, Austria



STOP SHOP Domžale, Slovenia

## More sustainability in the STOP SHOP portfolio

With the development of specifically designed refurbishment concepts for its roughly 150 retail parks, CPI Europe wants to make these locations more sustainable and fit for the future. The focal points include requirements such as the EU Taxonomy, decarbonisation in line with the decarbonisation path set by CRREM, and the certification of our portfolio buildings under BREEAM In-Use.

As part of a pilot project, we carried out detailed analyses at some of our STOP SHOP locations in Austria during 2024. This enabled us to identify and evaluate possible refurbishment measures. The findings will now be made available throughout the Group for use at other locations. They will also be incorporated into our plans for climate risk adaptation in individual buildings.

## Building certifications for comparable quality

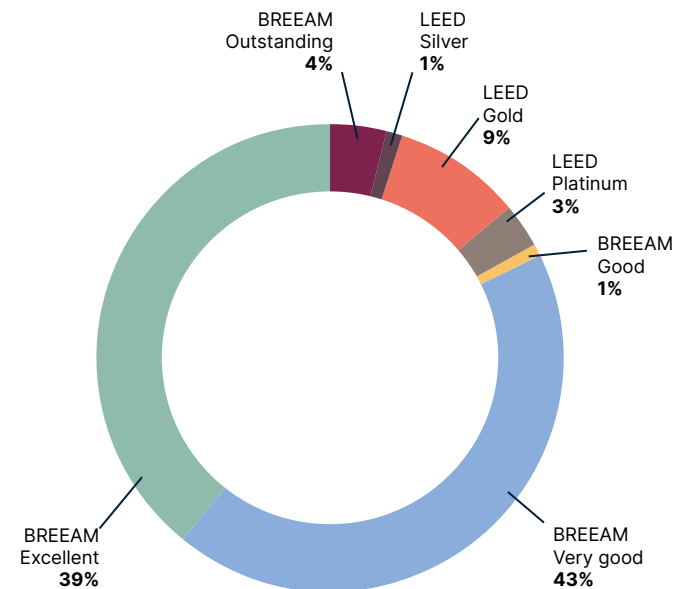
Certifications make the sustainability of buildings measurable, comparable and transparent. As a result, we strive to arrange for the independent sustainability certification of an increasingly large part of our real estate portfolio.

The certified space in the standing investment portfolio of CPI Europe totalled roughly 1,671,000 sqm as of 31 December 2024. Based on the total book value of €4.5 billion, that represents 58.3% of the entire portfolio. The share of certified properties in the office segment was even higher at 76.8%.

**58.3%**  
of the portfolio  
with sustainability  
certification

## Building certifications CPI Europe

Per cent of the book value of the standing investment portfolio as of 31 December 2024



→ In 2024, we generated roughly 74% of our rental income in the office segment from certified buildings. The equivalent figures were 41% for the retail business and 16% for the remaining properties.





#### Case study certification

### myhive Urban Garden: BREEAM Outstanding for sustainable office architecture

Our 17,600 sqm myhive Urban Garden office building in Vienna was rated BREEAM Outstanding in December 2024. This award is the highest possible score for a building in the classification scheme developed by the Building Research Establishment Environmental Assessment Method (BREEAM). Only four properties in the entire DACH region (Germany, Austria, Switzerland) have met these strict requirements to date – and myhive Urban Garden is the first and, up to now, the only office building in the region with this rating.

The myhive Urban Garden is designed to create a healthy and pleasant working environment that specifically supports regeneration, concentration and quality of life. Only one year after its completion, the building was fully occupied, apart from a few remaining areas – a sure sign of the high demand for future-oriented office space.

#### BREEAM rated the property as ideal due to its following benefits, among others

- Extensive use of daylight
- Wide-ranging accessibility
- Sleeping, rest and lounge areas
- Central water monitoring
- High climate resilience

## Social

# We strengthen relationships – through dialogue, reliability and genuine commitment

myhive am Wienerberg, Vienna, Austria



## Focus on tenant satisfaction

Tenant satisfaction is a particularly important aspect of business relations for CPI Europe. Our property and facility managers help established tenants with information and advice in the daily use of our properties and with a wide variety of other related services. Potential tenants receive assistance even before the contract is signed, for example by helping them identify any individual requirements for space and fittings. We are also turning to digital

solutions to improve the user experience and the quality of our services.

### Extensive range of services for current and potential tenants

#### DIALOGUE AS THE BASIS FOR OPTIMISATION

We have carried out regular structured tenant surveys in our office business for many years and round out these evaluations with personal discussions. The results flow into location-specific optimisation measures and are the basis

for the development of new concepts like the flexible use of our myhive offices. Our community managers act as the central contacts for requests and suggestions.

Tenant satisfaction in our retail business is also analysed regularly with different survey methods. These include routine meetings with our tenants to evaluate past and future cooperation, as well as structured tenant surveys that are carried out as needed.

#### JOINT PROGRAMMES AND BENEFITS

Designated management teams serve as the contact point for all issues and concerns in our shopping centers. We develop joint annual marketing and event plans and regularly expand our offering to include attractive actions and events that are also open to our tenants. The tenants in our office

locations with adjoining retail space also benefit from special offers and reduced prices in the shops and restaurants.

### Close dialogue and shared activities

## NO COMPROMISE ON SAFETY

CPI Europe is, of course, responsible for compliance with all legal and safety requirements for the protection of building users and neighbouring residents. Our properties are built and operated in accordance with all applicable legal regulations and, where necessary, adapted to meet new legal requirements. It is not only an obligation but also the goal of CPI Europe to guarantee a safe and healthy environment for our property users. We are committed to prevent

and, where necessary, to identify and eliminate potential hazards. Our actions in this area cover all aspects of fire protection, the safety and well-being of people as well as environmental and organisational safety measures. Applicable legal regula-

tions together with the relevant norms and guidelines form the basis for our work in these areas.

### Safety first and foremost



## Shared responsibility with green leases

As part of its ESG goals, CPI Europe is following a consequent green lease strategy. A green lease commits both the property owner and the tenant to the most sustainable management and use of a property.

The objective is to reduce consumption and emissions, cut operating costs and positively influence the property's impact on the environment and climate. Green leases help to improve the environmental balance and increase the attractiveness of a property – particularly in the context of financing or sale.

### More green leases signed

Additional green leases were concluded for our portfolio properties in Austria, Croatia and Serbia during 2024.



**CPI Europe (formerly IMMOFINANZ)**  
at the Wien Energie Business Run in  
September 2024

Front, left to right: Olga Potselueva-Salzmann,  
Nadia Assi-Meixner, Stefanie Mayr,  
Jana Warnecke, Constanze Wachauer,  
Vanessa Brand, Bettina Mittermayer,  
Nicole Knieling

Back, left to right: Branko Risojevic,  
Michael Orac, Josef Zauner, Matthias Klatik,  
Edina Lakatos, Andrea Hofstädter,  
Nadine Falkensteiner, Thomas Spiegl

## Strengthen culture, support solidarity

We view our experienced, well-attuned team as CPI Europe's most important asset. In order to retain current employees and attract new employees for the company, we use a variety of measures. Included here are sport programmes that can be booked over the myclub app or participation in the Vienna City Marathon and other sporting

events. This supports teambuilding and creates a good working climate. In 2025, CPI Europe wants to work together with the employee representatives to expand the offering for our workforce. Plans include, among others, sponsored tickets for cultural events.



myhive S-Park, Bucharest, Romania

## Climate protection starts on the way to work

CPI Europe actively supports the use of public transportation with its so-called job ticket programme. The company provides employees with a network ticket for commuting to work. At the end of 2024, 48% of our workforce took advantage of this attractive offer – which also effectively helps to reduce greenhouse gas emissions.

**48% of our employees use our job ticket for commuting to work**

## Social dialogue and collective agreement protection

CPI Europe expressly recognises the right of its employees to representation and has anchored this right in its Code of Conduct. In 2012, our employees used this right to establish a works council and, since that time, trust and constructive cooperation have characterised the interaction between management and the employee representatives.

In Austria, all CPI Europe employees are covered by the current collective agreement for real estate industry or the general trade. The collective agreements are negotiated between the Austrian Economic Chamber and the respective employee representatives. All our employment relationships in Austria are based on these collective agreements.

**Constructive cooperation with employee representatives**

## Fair compensation and social protection

Fair and appropriate compensation is a central quality characteristic of CPI Europe as an employer. All our employees receive adequate salaries in accordance with their responsibilities. This compensation is based on standard market benchmarks in agreement with the applicable collective agreement.

In addition, all our employees are covered by social security based on the legal regulations in their respective country. This coverage includes protection, among others, for the loss of income due to illness, unemployment, work accidents, disability, parental leave and retirement.

### Offers for additional social protection

Additional company benefits are available to our employees, and we make no difference between part-time and full-time employees. All employees working for CPI Europe can, for example, choose between an endowment or a life insurance policy. The members of the Executive Board are also entitled to disability insurance and an additional pension. CPI Europe does not offer any other company benefits such as stock options.



## Employee diversity with conviction

We are convinced that a diverse and inclusive working environment not only benefits our employees but also plays a decisive role in the success of CPI Europe. The respect for different perspectives and lifestyles that is anchored in our Code of Conduct forms the basis for a culture of commitment, openness and cooperation.

We recognise that people who feel respected and integrated are more inclined to share their ideas, work more creatively, and make a more active contribution to the growth and success of our company. The acceptance of diversity characteristics such as age, gender, origin, religion, sexual orientation, disability, and educational or professional background is, therefore, essential for CPI Europe as an employer.

### → Employee diversity

Employees as of  
31 December 2024

- Employees with 15 different nationalities
- Average age: 40.3 years
- One person with non-temporary physical, mental or psychological functional disability or impairment of sensory functions



VIVO! Lublin, Poland

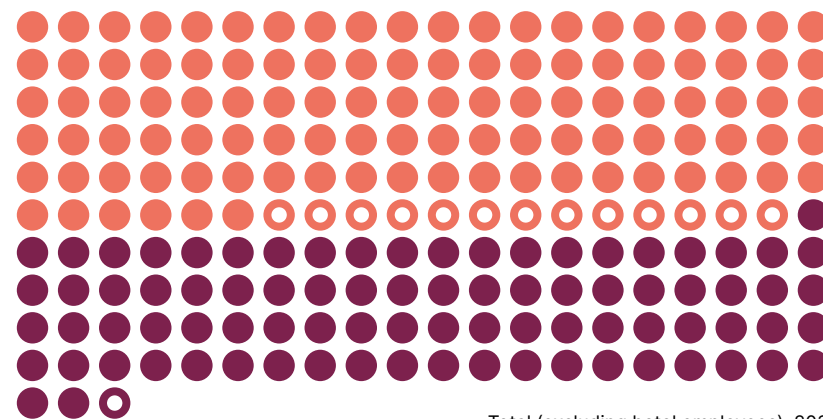
## More productivity through a good work-life balance

Various flexible and semi-flexible working hours and part-time models are available to CPI Europe employees. The offering was increased in 2022 to include a remote working guideline that allows our employees to also work outside the office. That makes it easier to harmonise full-time employment with private demands. It also increases employee satisfaction and performance and, at the same time, makes CPI Europe more attractive as an employer. In addition, our employees are entitled to a sixth week of vacation after three years with the company.

## Paid leaves

Share of employees entitled to paid leave for family reasons and share of employees who took paid leave for family reasons.

All employees of CPI Europe AG were entitled to paid leave for family reasons as of 31 December 2024.



Total (excluding hotel employees): 203

119

● Female employees entitled to paid leave for family reasons

84

● Male employees entitled to paid leave for family reasons

13

○ Female employees who took paid leave for family reasons

1

○ Male employees who took paid leave for family reasons

## Active in occupational safety and health protection

The on-the-job safety of our employees is closely monitored at CPI Europe. We arranged for an initial evaluation of our workplace safety by ASZ, an external service provider, many years ago. The company continues to perform regular on-site checks of our offices.

Health and safety inspections are carried out at the CPI Europe office locations at least once a year. The members of these teams include the responsible safety officer, company doctor, employee representative, and the head of the People & Culture Department. The inspections are designed to identify potential work safety risks and ensure compliance with workplace and safety regulations.

### Taking occupational safety seriously

The inspection results are evaluated by the head of the People & Culture Department and the Executive Board. The findings are used to develop concrete measures to improve working conditions and minimise risk. In

addition to the annual meetings, CPI Europe has appointed trained security officers who serve as direct contact points and can take immediate steps to resolve any safety problems. We also train employees as first responders, evacuation and fire prevention officers.

CPI Europe recorded five work accidents in 2024.



Sports programme in myhive offices

### Programme for physical and mental health

#### WIDE-RANGING OFFERS IN THE INTEREST OF EMPLOYEES' HEALTH

Our efforts on behalf of employee health protection include extensive offers for medical check-ups, vaccination programmes and individual healthcare advising. The actions go far beyond legal requirements as we want to actively support the health and well-being of our workforce and prevent work-related illnesses. In 2024, we registered a slight increase in the sick-leave rate to 4.9%.

#### FAST ASSISTANCE IN DIFFICULT LIFE SITUATIONS

CPI Europe has established a so-called employee assistance programme to safeguard the psychological well-being of its employees. The programme provides fast, confidential and free telephone support in stress situations. A team of eleven experienced psychologists is available for direct consultation as required. Typical situations for the use of this support are panic attacks, ongoing psychological pressure, workplace bullying, private crises that can effect working life and many more.



## EPRA HEALTH AND SAFETY

	2024		2023	
	CPI Europe	there of S IMMO	CPI Europe	there of S IMMO
Work-related accidents (number)	5	4	1	0
Accident frequency rate (%) <sup>1</sup>	0.01	0.01	0.00	0.00
Total lost days <sup>2</sup>	491	491	165	165
Lost day rate (%) <sup>3</sup>	0.12	0.26	0.04	0.11
Absences (days) <sup>4</sup>	2,598	1,669	1,943	956
Absentee rate <sup>5</sup>	4.90	6.90	4.02	4.89
Work-related fatalities (number)	0	0	0	0

<sup>1</sup> Number of work-related accidents/total hours worked<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 number of 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

## Social commitment for people, places and communities

We believe that social commitment involves providing financial support as well as actively contributing corporate resources, know-how and the expertise of our employees. In this way, CPI Europe creates sustainable added value for its many different stakeholders. Our social commitment is also intended to strengthen the identification of our employees with the company and, in doing so, reinforce their ties to CPI Europe.

The involvement of our communities, in other words the many people who work, shop or live in the neighbourhood, is an important aspect of CPI Europe's corporate responsibility. We always see our properties as part of their individual environment. The integration of a property in its immediate

surroundings and the quality that results from this integration increase the value of the area as well as the individual buildings.

### Commitment for communities

In addition to the previously mentioned events for our tenants, we regularly undertake projects that also involve our neighbourhood communities. These projects include clothing drives for the needy or blood donations. In 2024, a total of four blood donation drives were carried out at the Austrian myhive locations.

**Blood donation campaign at myhive am Wienerberg, Vienna, October 2024.**

Left to right: Markus Weghofer (Vaillant), Silke Schuneritsch (Red Cross), Julia Dobbler (CPI Europe)



In September 2024, 75 years of SOS Children's Villages were celebrated on the premises of STOP SHOP Oberwart.

Left to right: Michael Leitgeb (Deputy Mayor of Oberwart), Carina Laschober-Luif (SOS Children's Village), Pamela Varlo (CPI Europe), Marek Zeliska (SOS Children's Village)

### Case study

## Support for the SOS Children's Village

Our STOP SHOP retail park in Oberwart, Austria, supported the SOS Children's Run in 2024, and in September 2024 the 75th anniversary of the SOS Children's Village was celebrated on the premises of this STOP SHOP location. The entire proceeds from the gastronomy booths and an additional donation of €1,000 were presented to the SOS Children's Village – a contribution to the long-term support for the organisation and a sign of regional solidarity.



### Case study

## Donations to the Regenbogenal Therapy Center

As part of the 2024 myhive Christmas charity drive in Vienna, CPI Europe supported the non-profit Regenbogenal Therapy Center in the Lower Austrian town of Leobersdorf. This association accompanies children and their families in particularly stressful life situations, such as severe illnesses or the loss of a much-loved person – with the help of pet therapy and in a protected space for grief, comfort and renewed optimism. The therapy center is financed solely through donations and is therefore dependent on continuous support. The in-kind donations collected during the campaign were delivered personally by our community managers.

**Handover of donations by CPI Europe to the Regenbogenal Therapy Center in December 2024.**

Left to right: Raphaela Ehrenhofer (Regenbogenal Therapy Center), Julia Dobbler, Jana Warnecke (CPI Europe)



## Governance

# We act with foresight, principles and responsibility – in all areas of our business

BudaPart, Budapest, Hungary



## Maximum diligence for a sustainable supply chain

The development of a sustainable and transparent supply chain is one of today's central challenges for sustainability management in many companies. The crises in recent years have visibly demonstrated the importance of supply chain resilience. This insight is also reflected in the current regulations on corporate due diligence, especially in the German act on supply chain due diligence ("Lieferkettensorgfaltspflichtengesetz") and in the European Union's Corporate Sustainability Due Diligence Directive (CSDDD).

### STRUCTURED SUPPLY CHAIN MANAGEMENT

CPI Europe is working to develop a sustainability-based supplier management system, and the necessary groundwork has already been completed with the careful selection of our business partners. This principle together with additional procedures and processes for procurement at CPI Europe are defined in our Group procurement guideline. A central concern is to minimise the supplier risks caused

by child labour, forced labour or compulsory labour or by the inadequate social assessment of suppliers. Our plans include risk mapping for all our suppliers in the future. We are currently working on the development of this system.

## Mandatory Group procurement guideline

### EXTENSIVE REVIEW

Our procurement staff examines every new supplier based on its external communication presence – for example in the Internet – for signs of a lack of integrity or legitimacy. Credit risk audits are included in the evaluation of potential suppliers, and a negative result prevents the start of any co-operation.

In addition to the responsible selection of suppliers, we are continuously working on intensifying the communication between CPI Europe and its business partners.

## → Code of Conduct for Suppliers

As part of our ESG strategy, we issued a Group-wide standardised Code of Conduct for Suppliers in 2023 and revised and updated this guideline in 2024. The code is a mandatory element of all new contracts and contract extensions. The current Code of Conduct is available for review on our website under:

[cpi-europe.com/en/sustainability](https://cpi-europe.com/en/sustainability)

## The benchmarks for our tax compliance: transparency and reliability

Our management approach to tax compliance is based on the overriding goal of complete and transparent compliance with the current tax regulations in all our markets. This strategy is monitored by the Executive Board and material tax relevant business transactions are approved in person.

We also place particular importance on compliance with all applicable tax regulations in our relations with business partners, employees and other stakeholder groups.

## Full compliance with tax regulations

### HIGH EXPERTISE AND STANDARDISED PROCESSES

The CPI Europe tax department consists of an experienced team of tax experts. They are involved in all business related processes and report directly to the Executive Board. The decision process for business transactions with tax relevance also includes the Executive Board as part of the standard procedure.

The accuracy of the tax compliance process is ensured by a dual-control principle with internal controls as well as external advisors in the review process for tax returns.

### CERTIFIED MANAGEMENT TO AVOID TAX RISKS

Tax risk is evaluated quarterly for the entire Group, and the degree of tax risk is analysed critically for each of our subsidiaries. Regular reports are prepared on all tax audits and legal disputes. This tax risk management process is integrated in our corporate risk management function, which was reviewed in 2022 by an auditing firm through a maturity level analysis based on the legal requirements of the Austrian tax control system. We received very good marks for the effective functioning of our tax risk management.

Our approaches focus on tax optimisation but also include risk minimisation – and have proven to be successful in the past: None of our tax audits in recent years were concluded with any material objections.

### CLOSE COMMUNICATION WITH THE AUTHORITIES

Another part of our strategy involves professional and respectful cooperation as well as open communications with the responsible tax authorities. In addition to regular telephone conversations, requests for further information or inquiries are answered in writing over the tax agency's online portal. We also request advance rulings from the tax authorities on important tax issues. CPI Europe is not involved in taking active political influence on any tax issues.

The identification of errors through internal controls is always followed by a comprehensive and timely disclosure in the form of adjusted tax returns or – if legally required – by a voluntary declaration to avoid a penalty.

### INTERNATIONAL OBLIGATIONS

In addition to local tax regulations, CPI Europe carefully follows international reporting requirements. We have, for example, implemented a specially designed reporting process to meet EU Directive DAC 6 in accordance with the Mandatory Disclosure Regime (MDR).

The majority takeover of IMMOFINANZ AG (now CPI Europe AG excluding S IMMO) and S IMMO AG by CPI Property Group (CPIPG) raised the total Group revenue above the €750 million threshold. That means we are required to prepare country-specific reports as defined by the Country-by-Country Reporting Process (CbCR). CPIPG, as the ultimate parent company of the Group, is responsible for preparation of these annual reports and meets this reporting requirement on time. In addition, every member company of the Group is required to report the identity and residence of reportable companies to the local tax authorities. We also meet this reporting obligation as required.

mycowork, myhive Ungargasse, Vienna, Austria





As in the past, we prepare comprehensive transfer price documentation annually based on the principles defined by the OECD.

Companies with annual revenues over €750 million have been required since the 2024 business year to collect a top-up tax equal to the difference between the global minimum tax of 15% and the lower effective tax rate. This procedure is intended to increase the effective tax burden from low-tax group companies to a worldwide standardised minimum level. Since we exceed the revenue threshold of €750 million, the member companies of CPI Europe are subject to this minimum tax system and, naturally, comply with the related obligations.

#### EXIT FROM LOW-TAX COUNTRIES

**Maximum  
transparency  
also at the  
international  
level**



## Liquidation of companies in low-tax countries

CPI Europe currently has only a very small number of subsidiaries in Cyprus and the Netherlands. These companies were acquired through portfolio purchases many years ago – mostly before 2008 – and not for the purpose of tax reduction. Today they are only held for corporate law purposes and – apart from occasional interest and dividends – do not generate any income. Our goal is to dismantle all holding companies in Cyprus and the Netherlands.

The entire operating income of CPI Europe – especially rental income and gains on property sales – is earned and taxed in Austria and its operating country organisations.

## Cybersecurity – Proactive measures to deal with digital risks

Compliance with all applicable data protection regulations, in particular the EU General Data Protection Regulation (GDPR), represents a legal obligation for CPI Europe and is also a central concern for the handling of personal data. The necessary measures and investments are defined and im-

plemented by Corporate Legal Affairs and Compliance as well as legal and IT, together with the other areas of our business.

## Data protection in all areas of the company guaranteed

### OWN DATA PROTECTION...

Our data protection guideline provides instructions for handling personal data in agreement with the respective regulations and also establishes the related obligations for our employees. It is designed to ensure compliance with data protection in all areas of the company, especially through the protection of the rights of affected persons, the definition of clear processes for implementation, and the prevention of data protection violations and potential fines.

### ... AND IT GUIDELINE

The IT guideline issued by CPI Europe forms the basis for data security and the responsible interaction with our information infrastructure. It regulates, among others, access to IT systems, use of IT resources and cell phones as well as the procedures for security-relevant incidents. This guideline is an integral part of all employment relationships at CPI Europe.

### MANDATORY TRAINING FOR ALL EMPLOYEES

The organisational measures for data protection and compliance with the related regulations include mandatory training for our employees by our data protection coordinator. Interactive online training on the subjects of data protection, the IT guideline and cybersecurity was again held in 2024.

### STRICT EXAMINATION OF NEW IT SYSTEMS AND APPLICATIONS

Extensive changes to existing IT systems and newly introduced applications are examined in detail, both internally and externally, before their installation and use. No justified complaints over violations of the protection of customer data were received from third parties or from the supervisory authority in 2024.

## Help where it is needed

Our social commitment is not only demonstrated by our everyday actions, but also in situations where help is needed. In its donation practices, CPI Europe follows clearly defined principles that are anchored in our Code of Conduct. We only support projects that are consistent with our values and create distinct social benefits.

In 2024, our donations were directed to selected organisations and initiatives that support children, families and local communities.



CPI Europe (formerly IMMOFINANZ) presents a donation cheque to the Netz Children's Hospice in Vienna in December 2024.

Left to right: Helga Schöfbeck (Netz Children's Hospice), Lucia Kautzky (CPI Europe), Sabine Reisinger (Netz Children's Hospice)

## Donations by CPI Europe in 2024

- **€40,000** for projects by Caritas Austria in Eastern Europe
- **€20,000** for the Netz Children's Hospice
- **€10,000** for the St. Anna Children's Hospital Fund
- **€5,500** for a benefit concert of the Caritas Socialis



## Lobbying and political activities

In accordance with the Austrian Lobbying and Interest Group Representation Transparency Act (“Lobbying- und Interessenvertretungs-Transparenz-Gesetz”), CPI Europe issued a code of conduct for its lobbying work in 2013. This code defines the framework for acceptable lobbying by

the company. Any lobbying activities by our employees or corporate bodies must be filed with the public lobbying register. CPI Europe did not report any employees or corporate bodies at the end of 2024 because we terminated all such activities in December 2024.

### Lobbying activities terminated at the end of 2024

#### → CPI Europe in the Lobbying Register

CPI Europe is recorded in the Lobbying and Advocacy Register under identification number LIVR-00268. This directory represents a transparency database in the sense of the EU Transparency Register.

#### LOBBYING ACTIVITIES IN 2024

In previous years, we used lobbying activities to obtain zoning and building permits for real estate projects and for the acquisition of major tenants. We spent a total of €98,000 on these activities in 2024, whereby no payments in kind were made.

#### NO POLITICAL INFLUENCE

CPI Europe is not active politically and makes no payments in cash or in kind to political parties or related organisations. Our ethics and Code of Conduct state that employees or members of the corporate bodies of CPI Europe may only be politically active as private persons and never on behalf of the company.

No member of our management or supervisory bodies held a comparable position in the public sector or in a regulatory authority during the past two years.



## Memberships

Our memberships in associations facilitate the exchange with relevant players in the real estate sector as well as access to current know-how and make it possible to actively participate in the design of central issues in the real estate branch.

In addition to legally required memberships – like the Austrian Economic Chamber – we have also voluntarily joined other organisations.

#### → CPI Europe's memberships in 2024

- Austrian Economic Chamber (mandatory membership)
- European Public Real Estate Association (EPRA)
- IG LEBENSZYKLUS BAU
- Austrian Council of Shopping Places
- Österreichische Gesellschaft für nachhaltige Immobilienwirtschaft (ÖGNI)
- respACT
- CIRA Cercle Investor Relations Austria







# EPRA indicators for the 2024 financial year by country and segment



SUSTAINABILITY INDICATORS (ENVIRONMENTAL)

					CPI Europe					Austria					Germany										Poland					Czech Republic					Hungary					Romania				
					Total		Like-for-like			Total		Like-for-like			Total		Like-for-like								Total		Like-for-like			Total		Like-for-like			Total		Like-for-like							
Impact area	EPRA code	Unit of measure	Indicator		2024	2023	2024	2023	% YoY	2024	2023	2024	2023	% YoY	2024	2023	2024	2023	% YoY						2024	2023	2024	2023	% YoY	2024	2023	2024	2023	% YoY	2024	2023	2024	2023	% YoY					
		m²	Reported portfolio	Total reference gross leasable area	3,619,468	3,498,188	3,182,713	2,767,572	15.0	100,231	198,138	88,106	88,132	0.0	88,100	88,100	88,100	88,100	0		422,052	444,081	400,522	401,077	(0.1)	380,387	281,819	379,365	273,545	38.7	163,269	158,174	163,269	158,174	3.2	367,723	366,790	331,220	330,445	0.2				
Energy	Elec-Abs, Elec-LfL	MWh	Electricity	For landlord-shared services	190,585	187,340	166,959	146,929	13.6	860	11,017	830	337	146.3	2,439	2,439	2,439	2,439	0		29,075	31,993	27,757	29,358	(5.5)	10,095	8,409	10,065	8,281	21.6	2,320	2,705	2,320	2,705	(14.2)	51,649	45,937	42,515	37,965	12.0				
				(Sub)metered exclusively to tenants	261,795	220,376	240,526	205,408	17.1	0	2,433	0	327	(100.0)	1,702	1,702	1,702	1,702	0		22,912	23,233	22,107	21,624	2.2	14,359	11,788	14,111	11,673	20.9	20,282	20,229	20,282	20,229	0.3	82,348	75,548	80,645	72,353	11.5				
				Total landlord-obtained electricity	452,380	407,716	407,486	352,337	15.7	860	13,449	830	664	25.1	4,141	4,141	4,141	4,141	0		51,986	55,226	49,864	50,982	(2.2)	24,453	20,197	24,177	19,954	21.2	22,602	22,934	22,602	22,934	(1.4)	133,997	121,485	123,160	110,317	11.6				
				Total tenant-obtained electricity	110,000	116,122	96,619	84,814	13.9	8,350	13,787	7,000	6,764	3.5	0	0	0	0	0		16,533	16,064	16,533	16,064	2.9	26,487	14,657	26,487	13,903	90.5	561	1,115	561	1,115	(49.7)	0	13,622	0	13,465	n/a				
				Total electricity	562,380	523,838	504,104	437,151	15.3	9,210	27,237	7,830	7,428	5.4	4,141	4,141	4,141	4,141	0		68,519	71,290	66,397	67,046	(1.0)	50,940	34,853	50,664	33,856	49.6	23,163	24,049	23,163	24,049	(3.7)	133,997	135,107	123,160	123,783	(0.5)				
	%	Proportion of landlord-obtained electricity by source	Renewable sources	82.04	88.39	84.88	89.27	(4.9)	96.58	100	100	100	100	0	100	100	100	100	0		98.42	74.96	98.36	72.88	35.0	25.10	80.68	25.28	81.66	(69.0)	100	100	100	100	0	100	90.06	100	89.61	11.6				
			Nuclear sources	7.23	2.55	6.72	2.04	228.9	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0.0	29.96	7.15	29.89	6.79	340.5	0	0	0	0	0	0	1.98	0	2.07	n/a				
	MWh	Quantity of landlord-obtained electricity by source	Renewable sources	371,136	360,386	345,893	314,538	10.0	830	13,449	830	664	25.1	4,141	4,141	4,141	4,141	0		51,167	41,398	49,044	37,153	32.0	6,139	16,294	6,112	16,294	(62.5)	22,602	22,934	22,602	22,934	(1.4)	133,997	109,404	123,160	98,858	24.6					
			Nuclear sources	32,689	10,413	27,395	7,202	280.4	0	0	0	0	0.0	0	0	0	0	0		0	0	0	0	0.0	7,326	1,444	7,226	1,354	433.7	0	0	0	0	0.0	0	2,404	0	2,280	(100.0)					
	%	Proportion of electricity estimated		20.83	n/a	19.92	n/a	n/a	67.99	n/a	62.35	n/a	n/a	n/a	100	n/a	100	n/a	n/a		11.11	n/a	11.46	n/a	n/a	15.56	n/a	15.65	n/a	n/a	0	n/a	0	n/a	n/a	32.43	n/a	35.29	n/a	n/a				
	DH&C-Abs, DH&C-LfL	MWh	District heating and cooling	For landlord-shared services	57,321	68,266	45,884	38,081	20.5	1,396	7,026	1,261	1,136	11.0	0	0	0	0	0		16,773	21,184	14,142	15,923	(11.2)	4,254	3,231	4,110	2,942	39.7	0	1,207	0	1,207	n/a	0	367	0	83	n/a				
				(Sub)metered exclusively to tenants	12,376	12,146	11,199	10,650	5.2	0	42	0	42	n/a	3,745	3,745	3,745	3,745	0		3,769	4,543	3,769	4,543	(17.1)	591	710	591	702	(15.8)	1,037	0	1,037	0	n/a	0	533	0	533	n/a				
				Total landlord-obtained district heating and cooling	69,697	80,411	57,083	48,732	17.1	1,396	7,069	1,261	1,178	7.0	3,745	3,745	3,745	3,745	0		20,541	25,728	17,911	20,467	(12.5)	4,845	3,941	4,700	3,643	29.0	1,037	1,207	1,037	1,207	(14.1)	0	900	0	616	n/a				
				Total tenant-obtained district heating and cooling	9,775	10,832	8,182	6,589	24.2	3,772	4,586	2,852	1,824	56.4	0	0	0	0	0		0	0	0	0	0.0	2,357	2,275	2,357	2,086	13.0	0	0	0	0	0.0	0	0	0	0	0.0				
				Total heating and cooling	79,472	91,244	65,265	55,321	18.0	5,168	11,654	4,113	3,002	37.0	3,745	3,745	3,745	3,745	0		20,541	25,728	17,911	20,467	(12.5)	7,202	6,216	7,057	5,730	23.2	1,037	1,207	1,037	1,207	(14.1)	0	900	0	616	n/a				
	%	Proportion of land-lord-obtained heating and cooling by source	Renewable sources	5.69	6.16	6.95	10.16	(31.6)	15.94	0	17.65	0	n/a	100	100	100	100	0		0	0	0	0	0.0	0	0	0	0	0.0	0	100	0	100	n/a	0	0	0	0	0.0					
	MWh	Quantity of landlord-obtained heating and cooling by source	Renewable sources	3,967	4,952	3,967	4,952	(19.9)	223	0	223	0	n/a	3,745	3,745	3,745	3,745	0		0	0	0	0	0.0	0	0	0	0	0.0	0	1,207	0	1,207	n/a	0	0	0	0	0.0					
	%	Proportion of heating and cooling estimated		25.84	n/a	16.84	n/a	n/a	55.49	n/a	44.07	n/a	n/a	n/a	100	n/a	100	n/a	n/a		1.62	n/a	1.86	n/a	n/a	12.98	n/a	13.24	n/a	n/a	0	n/a	0	n/a	n/a	0	n/a	0	n/a	n/a				
	Fuels-Abs, Fuels-LfL	MWh	Fuels	For landlord-shared services	81,832	82,985	67,697	63,332	6.9	1,208	2,882	1,208	2,882	(58.1)	0	0	0	0	0		2,796	2,994	2,796	2,994	(6.6)	9,103	6,926	9,103	6,838	33.1	309	425	309	425	(27.1)	2,551	3,885	2,551	3,885	(34.3)				
				(Sub)metered exclusively to tenants	53,383	50,649	48,456	43,806	10.6	0	0	0	0	0.0	0	0	0	0	0		1,498	1,508	1,498	1,508	(0.7)	1,498	188	1,498	162	821.9	4,788	4,970	4,788	4,970	(3.7)	29,027	28,578	26,265	24,396	7.7				
Total landlord-obtained fuels				135,215	133,635	116,153	107,138	8.4	1,208	2,882	1,208	2,882	(58.1)	0	0	0	0	0		4,295	4,502	4,295	4,502	(4.6)	10,601	7,115	10,601	7,000	51.4	5,097	5,395	5,097	5,395	(5.5)	31,577	32,463	28,816	28,281	1.9					
Total tenant-obtained fuels				13,050	11,739	11,993	7,310	64.1	1,023	199	1,023	199	414.7	0	0	0	0	0		0	0	0	0	0.0	2,825	1,426	2,825	1,321	113.9	0	4	0	4	n/a	0	433	0	433	n/a					
Total fuels				148,265	145,374	128,146	114,448	12.0	2,231	3,081	2,231	3,081	(27.6)	0	0	0	0	0		4,295	4,502	4,295	4,502	(4.6)	13,426	8,541	13,426	8,321	61.3	5,097	5,399	5,097	5,399	(5.6)	31,577	32,896	28,816	28,713	0.4					
%	Proportion of land-lord-obtained fuel by source	Renewable sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0.0						
		Natural gas	99.69	99.57	99.72	99.60	0.1	100	100	100	100	0	0	0	0	0	0		99.89	100.00	99.89	100.00	(0.1)	99.97	100	99.97	100	0.0	99.99	100	99.99	100	0.0	100	100	100	100	0.0						
MWh	Quantity of landlord-obtained fuels by source	Renewable sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0.0						
		Natural gas	134,799	133,064	115,824	106,714	8.5	1,208																																				



					Slowakia					Adriatic					S IMMO						Office					Retail Park					Shopping Center				
					Total		Like-for-like			Total		Like-for-like			Total		Like-for-like				Total		Like-for-like			Total		Like-for-like			Total		Like-for-like		
Impact area	EPRA code	Unit of measure	Indicator		2024	2023	2024	2023	% YoY	2024	2023	2024	2023	% YoY	2024	2023	2024	2023	% YoY		2024	2023	2024	2023	in % YoY	2024	2023	2024	2023	% YoY	2024	2023	2024	2023	% YoY
		m²	Reported portfolio	Total reference gross leasable area	260,971	263,506	260,971	259,425	0.6	397,565	361,153	338,324	338,278	0.0	1,439,170	1,336,426	1,132,835	830,396	36.4		662,887	792,701	590,078	587,188	0.5	1,156,617	1,045,975	1,099,006	1,039,145	5.8	360,793	323,086	360,793	360,030	0.2
Energy	Elec-Abs, Elec-LfL	MWh	Electricity	For landlord-shared services	18,531	26,257	18,531	25,739	(28.0)	3,426	4,302	3,097	2,968	4.3	72,190	54,280	59,404	37,137	60.0		69,730	75,617	59,226	53,002	11.7	11,070	19,300	10,733	19,255	(44.3)	37,595	38,143	37,595	39,964	(5.9)
				(Sub)metered exclusively to tenants	4,918	9,190	4,918	9,190	(46.5)	37,679	28,847	28,656	27,978	2.4	77,595	47,407	68,105	40,333	68.9		71,647	73,364	69,048	65,907	4.8	75,398	71,342	66,219	70,905	(6.6)	37,155	28,263	37,155	28,263	31.5
				Total landlord-obtained electricity	23,450	35,447	23,450	34,929	(32.9)	41,105	33,149	31,753	30,946	2.6	149,785	101,687	127,509	77,470	64.6		141,377	148,981	128,274	118,908	7.9	86,468	90,642	76,952	90,160	(14.6)	74,750	66,406	74,750	68,227	9.6
				Total tenant-obtained electricity	14,607	4,054	14,607	4,054	260.3	14,363	15,023	14,363	15,023	(4.4)	29,100	37,799	17,069	14,426	18.3		1,671	8,181	321	1,001	(67.9)	57,415	36,667	57,415	36,529	57.2	21,814	33,474	21,814	38,755	(43.7)
				Total electricity	38,056	39,501	38,056	38,983	(2.4)	55,468	48,172	46,115	45,969	0.3	178,885	139,487	144,578	91,896	57.3		143,048	157,161	128,595	119,909	7.2	143,883	127,309	134,367	126,690	6.1	96,564	99,880	96,564	106,983	(9.7)
		%	Proportion of landlord-obtained electricity by source	Renewable sources	50.97	81.99	50.97	83.21	(38.7)	98.30	90.65	98.15	91.08	7.8	66.7	92.1	76.0	99.7	(23.8)		90.1	99.6	89.2	100.0	(10.8)	83.9	80.9	82.2	81.3	1.1	95.4	67.9	95.4	66.0	44.5
				Nuclear sources	29.52	10.84	29.52	10.11	192.0	0	0	0	0	0	12.3	2.68	10.4	0.0	n/a		4.7	0.10	5.1	0	n/a	7.3	5.41	8.0	5.4	49.2	1.8	4.00	1.8	4.7	(61.0)
		MWh	Quantity of landlord-obtained electricity by source	Renewable sources	11,952	29,064	11,952	29,064	(58.9)	40,405	30,049	31,165	28,185	10.6	99,903	93,652	96,887	77,243	25.4		127,363	148,348	114,404	118,908	(3.8)	72,546	73,325	63,279	73,325	(13.7)	71,323	45,061	71,323	45,061	58.3
				Nuclear sources	6,922	3,843	6,922	3,531	96.1	0	0	0	0	0.0	18,442	2,723	13,247	37	n/a		6,593	128	6,593	0	n/a	6,284	4,908	6,184	4,855	27.4	1,371	2,655	1,371	3,209	(57.3)
			%	Proportion of electricity estimated		11.95	n/a	11.95	n/a	n/a	29.38	n/a	35.09	n/a	n/a	15.03	n/a	8.06	n/a	n/a		37.70	n/a	40.80	n/a	n/a	20.50	n/a	21.96	n/a	n/a	7.03	n/a	7.03	n/a
	DH&C-Abs, DH&C-LfL	MWh	District heating and cooling	For landlord-shared services	5,622	6,277	5,622	6,005	(6.4)	777	616	777	616	26.2	28,499	28,356	19,973	10,170	96.4		22,738	33,413	19,973	21,977	(9.1)	4,399	4,401	4,254	4,112	3.5	1,685	2,095	1,685	1,823	(7.6)
				(Sub)metered exclusively to tenants	370	456	370	456	(18.7)	0	0	0	0	0.0	2,865	2,116	1,688	630	168.0		3,745	4,278	3,745	4,278	(12.5)	3,150	2,354	3,150	2,345	34.3	2,617	3,398	2,617	3,398	(23.0)
				Total landlord-obtained district heating and cooling	5,992	6,733	5,992	6,461	(7.3)	777	616	777	616	26.2	31,364	30,473	21,660	10,800	100.6		26,483	37,690	23,717	26,255	(9.7)	7,549	6,755	7,404	6,457	14.7	4,302	5,493	4,302	5,221	(17.6)
				Total tenant-obtained district heating and cooling	571	0	571	0	n/a	187	533	187	533	(65.0)	2,889	3,439	2,216	2,145	3.3		921	2,762	0	0	0.0	5,966	4,632	5,966	4,443	34.3	0	0	0	0	0.0
				Total heating and cooling	6,563	6,733	6,563	6,461	1.6	964	1,149	964	1,149	(16.1)	34,252	33,911	23,876	12,945	84.4		27,403	40,452	23,717	26,255	(9.7)	13,515	11,387	13,370	10,900	22.7	4,302	5,493	4,302	5,221	(17.6)
		%	Proportion of land-lord-obtained heating and cooling by source	Renewable sources	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0		14.1	9.9	15.8	14.3	10.7	2.9	17.9	3.0	18.7	(83.9)	0	0	0	0	0
		MWh	Quantity of landlord-obtained heating and cooling by source	Renewable sources	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0		3,745	3,745	3,745	3,745	0	223	1,207	223	1,207	(81.6)	0	0	0	0	0
					0	n/a	0	n/a	n/a	34.21	n/a	34.21	n/a	n/a	35.98	n/a	16.05	n/a	n/a		17.5	n/a	15.8	n/a	n/a	25.24	n/a	25.51	n/a	n/a	0	n/a	0	n/a	n/a
	Fuels-Abs, Fuels-LfL	MWh	Fuels	For landlord-shared services	4,735	7,137	4,735	7,137	(33.7)	2,190	3,442	1,991	2,248	(11.4)	58,939	55,295	45,004	36,924	21.9		6,626	8,290	6,427	7,085	(9.3)	7,845	11,569	7,845	11,491	(31.7)	8,421	7,831	8,421	9,030	(6.7)
				(Sub)metered exclusively to tenants	1,841	3,396	1,841	3,396	(45.8)	122	68	122	68	78.8	14,610	11,940	12,444	9,306	33.7		23,776	22,772	21,014	18,589	13.0	8,042	9,626	8,042	9,600	(16.2)	6,956	6,312	6,956	6,312	10.2
				Total landlord-obtained fuels	6,576	10,533	6,576	10,533	(37.6)	2,312	3,510	2,113	2,316	(8.7)	73,549	67,236	57,448	46,230	24.3		30,402	31,062	27,442	25,674	6.9	15,887	21,194	15,887	21,091	(24.7)	15,377	14,143	15,377	15,341	0.2
				Total tenant-obtained fuels	3,037	0	3,037	0	n/a	2,899	3,240	2,899	3,240	(10.5)	3,266	6,437	2,209	2,113	4.5		0	0	0	0	0	9,110	4,796	9,110	5,841	56.0	674	505	674	1,104	(38.9)
				Total fuels	9,613	10,533	9,613	10,533	(8.7)	5,211	6,750	5,012	5,556	(9.8)	76,815	73,673	59,657	48,343	23.4		30,402	31,062	27,442	25,674	6.9	24,997	25,991	24,997	26,932	(7.2)	16,051	14,648	16,051	16,446	(2.4)
		%	Proportion of land-lord-obtained fuel by source	Renewable sources	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Natural gas	99.50	99.92	99.50	99.92	(0.4)	100	95.49	100	93.16	7.3	99.49	99.40	99.50	99.44	0.1		100	100	100	100	0	100	99.25	100	99.25	0.8	99.77	99.94	99.77	99.85	(0.1)
		MWh	Quantity of landlord-obtained fuels by source	Renewable sources	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Natural gas	6,543	10,525	6,543	10,525	(37.8)	2,312	3,351	2,113	2,157	(2.0)	73,174	66,832	57,159	45,972	24.3		30,397	31,062	27,437	25,674	6.9	15,886	21,036	15,886	20,933	(24.1)	15,342	14,135	15,342	15,318	0.2
		%	Proportion of fuel estimated		4.57	n/a	4.57	n/a	n/a	51.57	n/a	49.64	n/a	n/a	21.03	n/a	8.57	n/a	n/a		35.1	n/a	38.1	n/a	n/a	16.09	n/a	16.09	n/a	n/a	0	n/a	0	n/a	n/a
	Energy-Int		kWh/m²/year	Energy Intensity	Landlord-obtained energy	138	203	138	200	(31.0)	113	105	102	100	2.2	219	176	182	162	12.6		324	308	304	291	4.5	96	115	91	113	(19.5)	262	270	262	247

CPI EUROPE AG – Corporate Sustainability Report 2024					CPI Europe					Austria					Germany					Poland					Czech Republic					Hungary					
					Total		Like-for-like			Total		Like-for-like					Total		Like-for-like			Total		Like-for-like			Total		Like-for-like						
Impact area	EPRA code	Unit of measure	Indicator		2024	2023	2024	2023	% YoY	2024	2023	2024	2023	% YoY		2024	2023	2024	2023	% YoY	2024	2023	2024	2023	% YoY	2024	2023	2024	2023	% YoY	2024	2023	2024	2023	% YoY
Greenhouse gas	GHG-Dir-Abs	t CO <sub>2</sub> e	Direct	Total direct Scope 1 (fuels, refrigerants)	17,674	18,670	14,889	14,515	2.6	253	818	233	745	(68.7)		30	30	30	30	0	1,437	1,413	1,382	1,359	1.7	1,754	1,300	1,750	1,279	36.8	139	180	139	180	(22.7)
	GHG-Indir-Abs	t CO <sub>2</sub> e	Indirect (Scope 2)	Total indirect Scope 2 market-based	22,625	15,517	16,191	10,705	51.2	27	188	24	25	(3.9)		0	0	0	0	0	1,107	7,222	937	6,901	(86.4)	5,434	766	5,413	680	696.6	0	0	0	0	0.0
				Scope 2 electricity	18,505	9,734	12,903	6,962	85.3	0	0	0	0	0.0		0	0	0	0	0	18	5,932	18	5,932	(99.7)	4,703	214	4,692	149	3,054.6	0	0	0	0	0.0
				Local district heating	4,119	5,784	3,288	3,744	(12.2)	27	188	24	25	(3.9)		0	0	0	0	0	1,090	1,290	919	970	(5.3)	731	551	721	531	35.9	0	0	0	0	0.0
				Total indirect Scope 2 location-based	20,919	15,567	15,289	10,797	41.6	78	428	67	69	(2.5)		0	0	0	0	0	1,107	7,815	936	7,495	(87.5)	4,944	473	4,920	374	1,216.0	0	0	0	0	0.0
				Scope 2 electricity	17,217	11,514	12,330	8,582	43.7	2	0	0	0	0.0		0	0	0	0	0	18	6,525	18	6,525	(99.7)	4,675	276	4,661	195	2,294.0	0	0	0	0	0.0
				Local district heating	3,702	4,053	2,959	2,214	33.6	76	428	67	69	(2.5)		0	0	0	0	0	1,090	1,290	919	970	(5.3)	268	197	259	179	44.5	0	0	0	0	0.0
			Indirect (Scope 3)	Total Scope 3	148,802	117,340	126,845	90,357	40.4	588	1,111	456	387	17.6		214	251	214	251	(15)	19,597	23,954	19,490	23,748	(17.9)	33,767	11,976	33,596	11,139	201.6	2,470	2,083	2,470	2,083	18.6
	Total	t CO <sub>2</sub> e		Scope 1 + Scope 2 (location-based)	38,593	34,237	30,178	25,311	19.2	331	1,246	301	814	(63.0)		30	30	30	30	0	2,544	9,229	2,319	8,854	(73.8)	6,697	1,774	6,670	1,653	303.5	139	180	139	180	(22.7)
				Scope 1 + Scope 2 (market-based)	40,299	34,187	31,080	25,220	23.2	280	1,006	257	770	(66.6)		30	30	30	30	0	2,545	8,635	2,319	8,260	(71.9)	7,187	2,066	7,163	1,959	265.7	139	180	139	180	(22.7)
				Scope 1 + Scope 2 (location-based) + Scope 3	175,927	141,590	151,265	115,000	31.5	1,485	3,183	1,235	1,672	(26.2)		244	281	244	281	(13)	21,660	34,548	21,328	33,967	(37.2)	39,993	14,221	39,767	13,327	198.4	2,609	2,262	2,609	2,262	15.3
				Scope 1 + Scope 2 (market-based) + Scope 3	189,101	151,527	157,926	115,577	36.6	868	2,116	713	1,157	(38.4)		244	281	244	281	(13)	22,141	32,589	21,809	32,008	(31.9)	40,954	14,042	40,758	13,097	211.2	2,609	2,262	2,609	2,262	15.3
		%		Proportion of Scope 1 + Scope 2 (location-based) estimated	13.63	n/a	7.72	n/a	n/a	3.21	n/a	0	n/a	n/a		0	n/a	0	n/a	n/a	0.69	n/a	0.76	n/a	n/a	18.08	n/a	18.15	n/a	n/a	0.09	n/a	0.09	n/a	n/a
	Proportion of Scope 1 + Scope 2 (market-based) estimated			16.97	n/a	9.12	n/a	n/a	1.04	n/a	0	n/a	n/a		0	n/a	0	n/a	n/a	0.70	n/a	0.76	n/a	n/a	18.58	n/a	18.65	n/a	n/a	0.09	n/a	0.09	n/a	n/a	
	Proportion of Scope 3 estimated				n/a	28.20	n/a	n/a	67.51	n/a	68.29	n/a	n/a		96.75	n/a	96.75	n/a	n/a	38.53	n/a	38.74	n/a	n/a	18.62	n/a	18.69	n/a	n/a	11.06	n/a	11.06	n/a	n/a	
	GHG-Int	kg CO <sub>2</sub> e/m <sup>2</sup> /year	GHG emission intensity	Scope 1 and 2 emissions (location-based)	9.25	9.12	9.48	9.15	3.7	3.41	6.78	3.41	9.23	(63.0)		0.34	0.34	0.34	0.34	0	5.79	20.78	5.79	22.07	(73.8)	17.58	6.19	17.58	6.04	190.9	0.85	1.14	0.85	1.14	(25.1)
				Scope 1 and 2 emissions (market-based)	9.51	9.21	9.77	9.11	7.2	2.92	6.27	2.92	8.73	(66.6)		0.34	0.34	0.34	0.34	0	5.79	19.44	5.79	20.59	(71.9)	18.88	7.25	18.88	7.16	163.7	0.85	1.14	0.85	1.14	(25.1)
	%		Proportion of Scope 1 + Scope 2 (location-based) + Scope 3 estimated	24.06	n/a	22.36	n/a	n/a	56.32	n/a	52.85	n/a	n/a		84.75	n/a	84.75	n/a	n/a	32.98	n/a	33.49	n/a	n/a	17.73	n/a	17.81	n/a	n/a	10.47	n/a	10.47	n/a	n/a	
			Proportion of Scope 1 + Scope 2 (market-based) + Scope 3 estimated	28.50	n/a	24.44	n/a	n/a	46.05	n/a	43.64	n/a	n/a		84.75	n/a	84.75	n/a	n/a	34.18	n/a	34.70	n/a	n/a	18.61	n/a	18.68	n/a	n/a	10.47	n/a	10.47	n/a	n/a	
Water	Water-Abs, Water-LfL	m <sup>3</sup> /year	Water total	for landlord-shared services	1,394,352	1,432,911	1,249,235	1,130,610	10.5	20,960	66,865	15,402	11,793	30.6		356,958	356,958	356,958	356,958	0	118,925	125,685	113,914	115,663	(1.5)	54,614	27,407	54,373	27,088	100.7	33,450	24,790	33,450	24,790	34.9
				(Sub)metered exclusively to tenants	768,916	619,001	724,769	577,593	25.5	0	99	0	99	n/a		7,131	7,131	7,131	7,131	0	73,763	71,448	73,763	71,448	3.2	103,007	45,993	103,007	45,574	126.0	36,835	36,404	36,835	36,404	1.2
				Total landlord-obtained water	2,163,268	2,051,912	1,974,004	1,708,203	15.6	20,960	66,964	15,402	11,891	29.5		364,089	364,089	364,089	364,089	0	192,688	197,132	187,677	187,110	0.3	157,621	73,399	157,380	72,661	116.6	70,285	61,194	70,285	61,194	14.9
				Total tenant-obtained water	90,164	81,372	86,157	71,641	20.3	3,278	6,153	3,278	6,153	(46.7)		0	0	0	0	0	0	0	0	0	0.0	37,540	37,860	37,540	35,921	4.5	2,400	967	2,400	967	148.1
				Total water	2,253,432	2,133,284	2,060,160	1,779,844	15.7	24,238	73,118	18,680	18,045	3.5		364,089	364,089	364,089	364,089	0	192,688	197,132	187,677	187,110	0.3	195,161	111,259	194,920	108,582	79.5	72,685	62,161	72,685	62,161	16.9
				Total volume of water with-drawn by source	1,751,622	1,632,906	1,558,351	1,279,465	21.8	24,238	73,118	18,680	18,045	3.5		7,147	7,147	7,147	7,147	0	192,638	197,082	187,627	187,060	0.3	152,165	111,259	151,924	108,582	39.9	72,685	62,161	72,685	62,161	16.9
	Water-Int	m <sup>3</sup> /m <sup>2</sup> /year	Water intensity	Municipal water supplies or other public or private utilities	383,395	387,529	383,395	387,529	(1.1)	0	0	0	0	0.0		356,942	356,942	356,942	356,942	0	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0.0
				Ground water	118,414	112,849	118,414	112,849	4.9	0	0	0	0	0.0		0	0	0	0	0	50	50	50	50	0.0	42,996	0	42,996	0	n/a	0	0	0	0	0.0
				Rainwater collected directly and stored by the reporting organisation	0.66	0.64	0.62	0.62	0.5	0.24	0.52	0.17	0.13	29.6		4.13	4.13	4.13	4.13	0	0.48	0.44													



CPI EUROPE AG – Corporate Sustainability Report 2024					Romania					Slovakia					Adriatic					S IMMO					Office					Retail Park					Shopping Center									
					Total		Like-for-like			Total		Like-for-like								Total		Like-for-like								Total		Like-for-like			Total		Like-for-like			Total		Like-for-like		
Impact area	EPRA code	Unit of measure	Indicator		2024	2023	2024	2023	% YoY	2024	2023	2024	2023	% YoY		2024	2023	2024	2023	% YoY	2024	2023	2024	2023	% YoY		2024	2023	2024	2023	in % YoY	2024	2023	2024	2023	% YoY	2024	2023	2024	2023	% YoY			
Greenhouse gas	GHG-Dir-Abs	t CO <sub>2</sub> e	Direct	Total direct Scope 1 (fuels, refrigerants)	775	1,539	648	1,411	(54.0)	962	1,029	962	1,026	(6.2)		629	840	568	619	(8.2)	11,694	11,520	9,175	7,866	16.6		2,243	3,023	2,005	2,547	(21.3)	1,872	2,447	1,844	2,425	(24.0)	1,865	1,680	1,865	1,916	(2.7)			
	GHG-Indir-Abs	t CO <sub>2</sub> e	Indirect (Scope 2)	Total indirect Scope 2 market-based	0	147	0	124	n/a	2,862	629	2,862	516	455.0		213	693	201	684	(70.7)	12,982	5,873	6,755	1,775	280.5		6,081	2,136	5,895	1,625	262.8	2,187	1,409	2,167	1,363	59.0	1,374	6,100	1,374	7,123	(80.7)			
				Scope 2 electricity	0	125	0	119	n/a	2,497	278	2,497	181	1,276.2		22	487	10	478	(97.9)	11,266	2,698	5,687	103	n/a		4,376	10	4,364	0	n/a	1,599	1,053	1,588	1,027	54.5	1,265	5,972	1,265	7,012	(82.0)			
				Local district heating	0	22	0	5	n/a	365	351	365	334	9.3		190	206	190	206	(7.7)	1,716	3,175	1,068	1,673	(36.1)		1,705	2,125	1,532	1,625	(5.7)	588	356	579	335	72.7	109	128	109	111	(1.4)			
				Total indirect Scope 2 location-based	0	1,357	0	1,334	n/a	2,491	570	2,491	478	421.5		68	405	58	399	(85.3)	12,231	4,518	6,816	649	951.0		5,356	2,047	5,165	1,339	285.9	1,716	1,101	1,692	1,059	59.8	1,616	7,900	1,616	9,296	(82.6)			
				Scope 2 electricity	0	1,334	0	1,329	n/a	2,125	220	2,125	143	1,382.8		17	367	8	361	(97.8)	10,380	2,791	5,518	29	n/a		3,879	12	3,867	0	n/a	1,452	938	1,438	914	57.4	1,506	7,773	1,506	9,185	(83.6)			
				Local district heating	0	22	0	5	n/a	365	351	365	334	9.3		50	38	50	38	34.7	1,852	1,727	1,298	619	109.5		1,477	2,035	1,298	1,339	(3.1)	263	163	254	145	74.6	109	128	109	111	(1.4)			
			Indirect (Scope 3)	Total Scope 3	11,043	18,783	9,976	17,162	(41.9)	11,041	5,678	11,041	5,650	95.4		18,064	16,664	17,664	16,175	9.2	52,018	36,840	31,939	13,761	132.1		16,051	12,432	14,643	9,735	50.4	55,313	38,724	54,843	38,237	43.4	25,420	29,344	25,420	33,683	(24.5)			
	Total	t CO <sub>2</sub> e	Scope 1 + Scope 2 (location-based)		775	2,895	648	2,745	(76.4)	3,453	1,600	3,453	1,503	129.7		697	1,245	627	1,018	(38.4)	23,925	16,039	15,991	8,515	87.8		7,599	5,070	7,170	3,885	84.5	3,588	3,548	3,536	3,485	1.5	3,481	9,580	3,481	11,212	(69.0)			
			Scope 1 + Scope 2 (market-based)		775	1,686	648	1,535	(57.8)	3,824	1,658	3,824	1,541	148.1		842	1,533	769	1,303	(41.0)	24,676	17,393	15,930	9,641	65.2		8,324	5,159	7,900	4,171	89.4	4,059	3,856	4,010	3,788	5.9	3,239	7,779	3,239	9,039	(64.2)			
			Scope 1 + Scope 2 (location-based) + Scope 3		11,819	23,294	10,624	21,529	(50.7)	13,495	6,960	13,495	6,837	97.4		17,522	15,868	17,064	15,193	12.3	67,101	40,973	44,899	19,930	125.3		23,404	17,854	21,492	13,624	57.7	56,499	40,878	55,951	40,526	38.1	28,923	41,885	28,923	48,649	(40.5)			
			Scope 1 + Scope 2 (market-based) + Scope 3		11,819	20,469	10,624	18,698	(43.2)	14,866	7,336	14,866	7,192	106.7		18,906	18,197	18,433	17,478	5.5	76,694	54,233	47,869	23,402	104.5		24,375	17,591	22,543	13,906	62.1	59,372	42,580	58,854	42,025	40.0	28,660	37,123	28,660	42,722	(32.9)			
	%	Proportion of Scope 1 + Scope 2 (location-based) estimated		0	n/a	0	n/a	n/a	5.70	n/a	5.70	n/a	n/a		9.04	n/a	2.75	n/a	n/a	15.73	n/a	5.55	n/a	n/a		16.7	n/a	16.9	n/a	n/a	6.51	n/a	6.61	n/a	n/a	0	n/a	0	n/a	n/a				
		Proportion of Scope 1 + Scope 2 (market-based) estimated		0	n/a	0	n/a	n/a	6.05	n/a	6.05	n/a	n/a		24.71	n/a	20.75	n/a	n/a	20.43	n/a	6.84	n/a	n/a		16.6	n/a	16.8	n/a	n/a	10.30	n/a	10.42	n/a	n/a	0	n/a	0	n/a	n/a				
Proportion of Scope 3 estimated		27.77	n/a	30.74	n/a	n/a	15.92	n/a	15.92	n/a	n/a		62.89	n/a	63.80	n/a	n/a	31.07	n/a	15.83	n/a	n/a		39.0	n/a	41.6	n/a	n/a	32.68	n/a	32.92	n/a	n/a	25.82	n/a	25.82	n/a	n/a						
GHG-Int	kg CO <sub>2</sub> e/m <sup>2</sup> /year	GHG emission intensity	Scope 1 and 2 emissions (location-based)	2.12	7.95	1.96	8.31	(76.4)	13.23	5.79	13.23	5.79	128.3		1.65	3.49	1.85	3.01	(38.4)	13.83	10.20	14.12	10.25	37.7		11.89	6.48	12.15	6.62	83.6	3.09	3.37	3.22	3.35	(4.1)	9.65	29.73	9.65	31.14	(69.0)				
			Scope 1 and 2 emissions (market-based)	2.12	4.50	1.96	4.65	(57.9)	14.65	5.94	14.65	5.94	146.6		2.02	4.30	2.27	3.85	(41.0)	13.73	11.57	14.06	11.61	21.1		13.09	6.86	13.39	7.10	88.5	3.50	3.67	3.65	3.65	0.1	8.98	24.02	8.98	25.11	(64.2)				
	%	Proportion of Scope 1 + Scope 2 (location-based) + Scope 3 estimated		25.95	n/a	28.86	n/a	n/a	12.95	n/a	12.95	n/a	n/a		58.21	n/a	59.04	n/a	n/a	17.52	n/a	7.97	n/a	n/a		31.7	n/a	33.1	n/a	n/a	30.10	n/a	30.35	n/a	n/a	21.24	n/a	21.24	n/a	n/a				
		Proportion of Scope 1 + Scope 2 (market-based) + Scope 3 estimated		25.95	n/a	28.86	n/a	n/a	13.38	n/a	13.38	n/a	n/a		61.19	n/a	62.00	n/a	n/a	27.65	n/a	12.84	n/a	n/a		31.3	n/a	32.9	n/a	n/a	31.15	n/a	31.38	n/a	n/a	22.90	n/a	22.90	n/a	n/a				
Water	Water-Abs, Water-LfL	m <sup>3</sup> /year	Water total	for landlord-shared services	71,143	73,000	71,143	70,010	1.6	138,274	190,256	138,274	187,650	(26.3)		43,504	41,159	40,849	41,035	(0.5)	556,524	526,792	424,871	295,625	43.7		446,773	498,567	436,204	430,420	1.3	199,844	213,427	196,949	213,046	(7.6)	191,210	194,125	191,210	197,485	(3.2)			
				(Sub)metered exclusively to tenants	169,425	176,459	160,798	165,660	(2.9)	21,197	20,199	21,197	20,199	4.9		124,575	101,033	116,171	96,618	20.2	232,982	160,236	205,866	134,462	53.1		153,380	168,799	144,115	154,170	(6.5)	252,945	181,746	245,180	180,741	35.7	129,608	108,220	129,608	108,220	19.8			
				Total landlord-obtained water	240,568	249,459	231,941	235,669	(1.6)	159,471	210,455	159,471	207,849	(23.3)		168,079	142,193	157,021	137,653	14.1	789,507	687,028	630,738	430,087	46.7		600,153	667,365	580,319	584,590	(0.7)	452,789	395,174	442,128	393,787	12.3	320,818	302,345	320,818	305,706	4.9			
				Total tenant-obtained water	0	0	0	0	0.0	14,186	1,420	14,186	1,420	899.0		12,550	14,190	12,550	14,190	(11.6)	20,210	20,781	16,203	12,990	24.7		7,299	1,420	7,299	1,420</														

# Glossary

<b>Advance tax ruling</b>	Binding information issued by a tax authority on the tax treatment of a specific issue	<b>EU Directive DAC 6</b>	EU Directive for the reporting of cross-border tax planning by tax advisors or companies
<b>ASZ</b>	Arbeitsmedizinisches und Sicherheitstechnisches Zentrum Linz GmbH – a service provider for occupational safety and health management	<b>GDPR</b>	EU General Data Protection Regulation – EU regulation for the protection of personal data
<b>CbCR</b>	Country-by-Country Reporting – country-related reporting by multinational corporations on revenue, earnings and taxes	<b>MDR</b>	Mandatory Disclosure Regime – EU-wide reporting obligations for cross-border tax planning
<b>CPI Europe</b>	CPI Europe AG (before 11 March 2025: IMMOFINANZ AG)	<b>OECD</b>	Organisation for Economic Co-operation and Development – international organisation for the support of business, trade and tax transparency
<b>CRREM</b>	Carbon Risk Real Estate Monitor – a scientifically based tool for the evaluation and reduction of CO <sub>2</sub> risks in the real estate sector		
<b>CSDDD</b>	Corporate Sustainability Due Diligence Directive – planned EU Directive on corporate due diligence along global value chains		
<b>CSR</b>	Corporate Social Responsibility – responsibilities of a company for the social and ecological impacts of its actions		
<b>CSRD</b>	Corporate Sustainability Reporting Directive – EU Directive for expanded sustainability reporting by larger companies		
<b>DACH</b>	Designation for the German-speaking countries: Germany (D), Austria (A) and Switzerland (CH)		
<b>ESG</b>	Abbreviation for Environmental, Social, Governance – represents the criteria for sustainable corporate management		
<b>ESRS</b>	European Sustainability Reporting Standards – binding EU standards for the content of CSRD reports		



**Space means  
opportunity**

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