



Community Involvement and Development Guidelines

1.0 Scope

These Community Involvement and Development Guidelines (“Guidelines”) apply to Grand City Properties S.A. (“GCP” or “Company”), its subsidiaries and its affiliated companies (as defined in Section 15 of the German Stock Corporation Act), to the extent that these companies adopt these Guidelines as binding (hereinafter, all companies covered by the scope are referred to as “GCP”). These Guidelines apply to all personnel, including officers and apprentices, as well as Company’s governing bodies, without exception.

2.0 Our Commitment to Community Engagement and Neighbourhood Development

As a leading real estate company operating in Germany, we are aware of our responsibility to create a better and more sustainable future for our tenants and local stakeholders. These Guidelines underline our commitment to social responsibility and describe the related activities that GCP provides regarding local communities, which include residents, organisations, and authorities, within the sphere of the Company's assets. GCP is also committed to complying with all applicable national and EU laws and regulations related to community involvement, social impact, and sustainability.

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3.0 Pillars of Community Involvement and Development Guidelines

To align with our ambitions, GCP focuses on the following areas:

3.1. Community Engagement

As part of our commitment to the UN Sustainable Development Goals, GCP strives to create long-term socio-economic benefits for the communities in which we operate. Recognising that our operations are inherently local, we prioritise building strong, productive relationships within these communities. Our approach focuses on addressing tenants' core needs and rights, with an emphasis on inclusivity, community engagement and respect for human rights. The dispersed nature of our portfolio offers diverse opportunities for community engagement. We are convinced that fostering an open dialogue with local communities will lead to improved tenants' wellbeing and a long-lasting positive impression.

3.2. Neighbourhood Development

GCP aims to foster sustainable, inclusive and vibrant communities that align with the Company's commitment to enhancing urban living. We emphasise a holistic approach to neighbourhood growth, focusing on investments in building systems and facilities, well-designed and accessible public spaces, modern infrastructure and improved maintenance, all of which are beneficial to communities and in turn increase the value of properties. We strive to create resilient neighbourhoods which are economically and socially inclusive.

3.3. Regular Materiality Assessment and Reporting on Social Impacts

To responsibly manage its impact on key stakeholder groups, GCP assesses these impacts to identify priority areas for action. As part of this commitment, we regularly conduct a double materiality assessment ("DMA") in alignment with the EU Directive on Corporate Sustainability Reporting. The DMA process begins with identification and prioritisation of stakeholders, including representation of employees, value chain workers, investors, tenants, and surrounding communities. A key component of the DMA is identifying potentially material ESG topics, such as impacts on affected communities, which are then prioritised based on their significance. This evaluation considers both financial materiality as well as social and environmental impact materiality, informed through stakeholder engagement. Regardless of whether the topic of affected communities is classified as material in a specific DMA, GCP acknowledges the potential impact of its activities in these areas and voluntarily reports on this topic regularly.



3.4. Social Contribution through the GCP Foundation

The GCP Foundation is dedicated to donating funds to support community projects and neighbourhood development, with a particular focus on addressing the needs of vulnerable groups identified through the Company's interactions with relevant local organisations. The GCP Foundation is run by the GCP Foundation's Board.

Topics close to the GCP Foundation are as follows:

- Youth and Elderly Care: Providing resources and programs to support vulnerable age groups.
- Sports, Arts and Culture
- Education: Offering scholarships, vocational training, and student aid
- Charity, Social Welfare, & Community Development
- Aid to Marginalised Population: including people persecuted for political, racial or religious reasons, refugees, displaced persons, ethnic German repatriates, ethnic German re-settlers, victims of war, disasters and crimes, survivors of war, war-disabled persons and prisoners of war, civilian victims and disabled persons; the commemoration of persecuted persons; the search service for missing persons; aid for people discriminated against on the basis of their gender identity or orientation
- Rescue from Life-Threatening Danger

During the onboarding process, all employees are assigned an online training module introducing the GCP Foundation and its mission. Employees are encouraged to propose local projects for consideration by the GCP Foundation.

4.0 Complaints and Grievances Mechanism & Communication Channel

Our Service Centre is the primary communication channel for general enquiries, complaints, and matters related to both residential and commercial assets. It ensures structured and efficient processing of all incoming requests. The Service Centre is available by phone, for all types of requests, Monday to Thursday, from 08:00 to 17:00, and Friday from 08:00 to 15:30. Outside these hours, telephone support is available for emergencies.

In addition, tenants and stakeholders can contact the Service Centre 24/7 via the GCP App, chat, or email for all types of inquiries. The GCP App also offers convenient self-service options, allowing tenants to manage common requests and access key information at any time. All requests submitted through these channels are documented and forwarded to the responsible departments for further handling.

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This process is supported by a certified quality management system. The Service Centre is TÜV NORD certified for Service Quality and ISO 9001:2015, reflecting consistent, reliable, and timely handling of all concerns.

In addition, GCP provides a dedicated whistleblower system. One channel of the whistleblower system is an anonymous reporting channel, the BKMS system, which is accessible via our website, and which is operated by an external service provider. This platform is intended for reporting misconduct, including but not limited to criminal offences (such as corruption, fraud, or data misuse), breaches of environmental or occupational health and safety regulations, and other unlawful or unethical behaviour connected to GCP's operations. A full list of reportable misconduct is available in the GCP Whistleblowing Policy. Use of the BKMS system ensures that internal and external stakeholders can report their concerns anonymously and without fear of retaliation. All reports are tracked and investigated by the Company's Compliance Department. Disciplinary and/or corrective actions are taken where appropriate, which is in line with the Whistleblowing Policy and the Company's compliance framework.

5.0 Accountability and Governance

GCP is dedicated to the principles outlined in these Guidelines, and to ensuring that we meet our social responsibilities and foster meaningful engagement with the communities we serve. Through transparency, accountability and continuous improvement, we aim to create lasting positive impacts and build trust with our local communities.

The ESG Committee, comprising of members of GCP's Board of Directors, oversees the implementation and management of these Guidelines. Together, they ensure that the Guidelines align with our corporate sustainability objectives and effectively address specific needs of local communities.