

Code of Conduct

ROSA-ALSCHER Group

Our Responsibility. Our Commitment.

Responsibility for a Sustainable Future - Innovation, Sustainability, and Family Values

1. Preamble

The ROSA-ALSCHER Group is a family-owned company driven by a clear vision: to create high-quality, sustainable, and future-oriented buildings that integrate ecological, economic, and social values.

Our company merges tradition with innovation and stands for long-term thinking, a strong sense of responsibility, and the highest standards of quality. As a member of the German Sustainable Building Council (DGNB) and the German Property Federation (ZIA), we are committed to upholding the industry's highest standards in sustainability, innovation, and responsible corporate governance.

The strategic direction and core values of the ROSA-ALSCHER Group are significantly shaped by the Rosa-Alscher family, particularly by founder and Managing Director Alexander Rosa-Alscher and his son, Niccolo Rosa-Alscher.

- Alexander Rosa-Alscher, as the founder and Managing Director, has shaped the company's vision and values from the outset. He is dedicated to the long-term, sustainable development of the company and to the creation of forward-looking, resource-efficient construction projects.
- Niccolo Rosa-Alscher, in his role as Head of Business Development, plays a key role in driving the company's evolution. His innovation-driven approach aims to open up new markets and align the company with global sustainability goals.

This Code of Conduct serves as a guiding framework for our daily actions and aligns with the requirements of the EU Taxonomy, ESG criteria (Environmental, Social, Governance), and the sustainability standards set by DGNB, LEED, and ZIA.

2. Sustainability and Environmental Protection

2.1 Sustainable Construction and Resource Efficiency

- As a member of the DGNB, we actively advocate for sustainable construction methods and environmentally responsible operational practices.
- For all our projects, we aim to obtain certification in accordance with DGNB and/or LEED standards.

- Our construction projects are designed and executed with a focus on energy-efficient, low-emission, and resource-conserving building practices.
- Where feasible, we integrate the use of renewable energy sources into our construction projects.
- We promote circular construction principles to reduce waste and ensure more efficient use of resources.

2.2 Climate Protection and Climate Change Adaptation

- Our buildings are designed to withstand the impacts of climate change.
- We rely on climate-resilient materials and intelligent building technologies.
- The CO₂ emissions associated with our projects are minimized through sustainable planning and the use of resource-efficient construction materials.

3. Social Responsibility and Family Values

3.1 Family Principles and Corporate Culture

- The ROSA-ALSCHER Group is a family-owned enterprise guided by a long-term perspective. Our decisions are grounded in values such as trust, stability, and responsibility.
- We place great importance on a positive and supportive work culture that fosters teamwork, innovation, and diversity.
- As a family-run business, we are deeply aware of the significance of a healthy work-life balance and actively support flexible working models that enable our employees to reconcile professional and personal commitments.
- Our corporate policy is fully aligned with the ten Core Labour Standards of the International Labour Organization (ILO), including the promotion of a safe and healthy working environment.
- We recognize the Universal Declaration of Human Rights (UDHR), as well as the two international covenants—the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR)—as binding foundations of our actions. These three documents together form the International Bill of Human Rights (OHCHR), whose principles we respect, promote, and actively implement in all our operations.
- Through regular training on sustainability, compliance, and ethical conduct, we ensure that our employees embody and uphold our core values.
- We uphold the right to freedom of association and collective bargaining, unequivocally reject all forms of forced, compulsory, and child labour, and are firmly committed to ensuring equal opportunities in the workplace. Our commitment is firmly rooted in the ILO Core Labour Standards.

3.2 Social Commitment and Mobility

- Our real estate projects are conceived not only to be economically viable but also to deliver tangible social value.
- With developments such as the ZAM district centre in Munich-Freiham, we are setting new benchmarks in sustainable urban development.
- In 2023, ZAM was the first urban quarter in Germany to receive the “Pre-Certified Good Mobility in Platinum” rating, affirming our pioneering vision for sustainable and future-ready urban mobility.
- We are committed to advancing the integration of diverse mobility solutions, promoting environmentally friendly and efficient modes of transportation.

4. Corporate Governance and Compliance

The ROSA-ALSCHER Group implements risk-based due diligence procedures to proactively identify, prevent, and mitigate actual and potential adverse impacts on human rights, the environment, labour standards, and corporate governance. This ongoing and dynamic process is conducted in alignment with the OECD Guidelines for Multinational Enterprises and other recognized international standards and constitutes an integral part of our decision-making processes.

We ensure that all real estate developments and related services meet the highest standards in terms of safety, health compatibility, and data protection. This includes, in particular, the design and execution of user-friendly, barrier-free, low-emission, and data-secure buildings and urban quarters. We guarantee transparent, truthful, and non-manipulative communication with all user groups, investors, and partners.

We explicitly reject misleading representations, manipulative marketing strategies, and any form of deception in the development or commercialization of our projects.

Our human rights due diligence is guided by the United Nations Guiding Principles on Business and Human Rights. These include the obligation to respect human rights across all business operations, to identify and mitigate risks throughout our supply chains, and to ensure access to effective remedies in cases of infringement.

As of the date of this Code’s publication, there are no court-confirmed violations by the ROSA-ALSCHER Group concerning human rights, environmental regulations, labour law, anti-corruption laws, tax compliance, or competition law. Furthermore, the company has not been declared “non-compliant with the OECD Guidelines” by the National Contact Point (NCP) of the OECD. In the event of allegations or complaints, we fully cooperate with the competent authorities and the OECD’s National Contact Point and take their recommendations with utmost seriousness. In cases of substantiated allegations, we commit to transparent communication, thorough clarification, and the implementation of effective and sustainable remedial actions.

4.1 Transparency and Integrity

- As a member of the German Property Federation (ZfA), we are committed to fostering a responsible real estate sector and adhere to corporate governance standards that are widely recognized across the industry.
- Our actions are guided by the principles of honesty, transparency, and fairness in our dealings with partners, clients, and society at large.
- We are fully committed to the respect and promotion of human rights throughout our entire value chain. This includes both direct business activities and indirect impacts arising from our partners, suppliers, and service providers.
 - ➔ Risks are identified, assessed, mitigated, and, in the event of violations, addressed through appropriate remedial measures.
- A whistleblower system ensures that breaches of ethical standards or legal provisions can be reported and thoroughly investigated.
- We guarantee all affected parties access to a trustworthy, transparent, and impartial grievance mechanism, which serves to examine, sanction, and remediate any potential infringement.

4.2 Compliance with Legal Requirements and Anti-Corruption Measures

- We are committed to complying with all relevant laws and regulations, particularly those relating to sustainability, environmental protection, and labour rights.
- Corruption, bribery, and any form of unfair business practice are strictly prohibited within our company.
 - ➔ An internal compliance management system, as outlined in Section 3.1, ensures effective prevention of corruption, bribery, and other unethical behaviour through continuous monitoring, internal control mechanisms, and regular employee training.
- We adhere strictly to antitrust regulations and advocate for fair competition, rejecting any form of price-fixing or collusive agreements.
- We fulfil all tax obligations with diligence, maintain transparent cooperation with tax authorities, and regard tax compliance as an integral element of our corporate responsibility.
 - ➔ Our tax strategy is transparent and risk-based and aligns with the OECD Guidelines for Responsible Tax Behaviour.

4.3 Due Diligence Approach Based on the Five Core Steps of the OECD Guidelines

1. Identification of actual and potential adverse impacts
2. Integration of findings into corporate decision-making processes
3. Development and implementation of preventive and remedial measures
4. Monitoring and evaluation of the effectiveness of these measures
5. Reporting and transparent communication regarding actions taken or omitted

5. Economic Responsibility

5.1 Sustainable Value Creation

- Our business activities are oriented toward generating long-term value for our investors, partners, and clients.
- We strategically invest in sustainable construction and urban development projects that offer ecological, economic, and social benefits.

5.2 Innovation and Future Viability

- The ROSA-ALSCHER Group relies on digital planning methods, smart building technologies, and energy-efficient solutions to meet the demands of sustainable construction.
- As a first mover in urban district development, we actively pilot innovative mobility solutions, which are further developed for future projects.
- We promote technological innovation in alignment with ethical standards and with a view to generating societal benefit.

6. Implementation and Oversight

6.1 Monitoring and Sustainability Reporting

- As a member of the DGNB and the ZIA, we are committed to the regular review and documentation of our sustainability objectives.
- Progress in the implementation of our sustainability strategy is communicated transparently through both internal and external reporting.
- We foster ongoing dialogue with relevant stakeholders and regularly publish ESG-related reports to provide insights into our progress, challenges, and planned measures.

6.2 Continuous Improvement

- We routinely evaluate emerging technologies, market developments, and regulatory requirements to continually enhance our sustainability strategy.
- The ROSA-ALSCHER Group collaborates with experts, researchers, and strategic partners to develop innovative solutions for sustainable construction.

Statement

With this Corporate Code of Conduct, the ROSA-ALSCHER Group affirms its clear commitment to environmental, social, and economic responsibility. Our vision is to create sustainable, liveable, and economically valuable real estate – today and for future generations.