

BLUE LIVING

APPENDIX

KEY BUSINESS AND SUSTAINABILITY FIGURES 2022



BLUE LIVING

ABOUT THIS REPORT



In contrast to previous reporting years, this reporting year we decided to publish the key business and sustainability figures as a separate appendix to the Volkswagen Real Estate Sustainability Report 2022.

Our selected sustainability key figures create transparency and help us to identify potential for improvement, initiate measures and monitor target achievement. The figures are presented in a multi-year comparison of the last three reporting years. The values in the tables were collected in the period January 1 - December 31, 2022 and rounded up or down. Any discrepancies identified retrospectively have been corrected in the current reporting year and explained in the footnotes.

Our key business indicators are also included in our sustainability reporting this reporting year. Our key business indicators, the balance sheet figures, the income statement and the statement of cash flows of the company can be found on the following pages of this report.

KPI Table

Employees

Workforce (GRI 2-7)	Unit	2022	2021	2020	Change from 2021 to 2022
Total number of employees (temporary and permanent)	Number	370	352	357	5.1 %
Female	Number	177	161	166	9.9 %
Male	Number	193	191	191	1.0 %
Total number of permanent employees	Number	369	350	355	5.4 %
Female	Number	177	160	165	10.6 %
Male	Number	192	190	190	1.1 %
Total number of temporary employees	Number	1	2	2	-50.0 %
Female	Number	0	1	1	-100.0 %
Male	Number	1	1	1	—
Total number of part-time employees	Number	76	57	57	33.3 %
Female	Number	74	55	56	34.5 %
Male	Number	2	2	1	—
Total number in passive phased retirement	Number	17	19	14	-10.5 %
Female	Number	3	5	4	-40.0 %
Male	Number	14	14	10	—
Total number of apprentices	Number	15	11	10	36.4 %
Female	Number	8	6	7	33.3 %
Male	Number	7	5	3	40.0 %
Total number of employees not employed directly	Number	8	6	5	33.3 %
Group staff on loan from Volkswagen AG	Number	8	6	4	33.3 %
Temporary staff	Number	0	0	1	—
New hires and staff turnover (GRI 401-1)					
Total number of new employees	Number	28	7	8	300.0 %
Female	Number	12	3	3	300.0 %
Male	Number	16	4	5	300.0 %
Total staff turnover	Number	4	5	9	-20.0 %
Female	Number	2	2	3	—
Male	Number	2	3	6	-33.3 %
Staff turnover rate	%	1.1	1.4	2.5	-23.9 %
Female	%	0.5	1.2	1.8	-56.5 %
Male	%	0.5	1.6	3.1	-65.6 %
Parental leave (GRI 401-3)					
Total number of employees who have taken parental leave	Number	30	36	34	-16.7 %
Female	Number	23	27	24	-14.8 %
Male	Number	7	9	10	-22.2 %
Total number of employees who returned to work in the reporting period at the end of their parental leave	Number	26	16	23	62.5 %
Female	Number	19	7	13	171.4 %
Male	Number	7	9	10	-22.2 %
Continuing professional development (GRI 404-3)					
Percentage of employees with a regular performance review, per year	%	100	100	100	—
Female	%	100	100	100	—
Male	%	100	100	100	—

KPI Table

Occupational safety (GRI 403-2)	Unit	2022	2021	2020	Change from 2021 to 2022
Total number of employees (direct workers, temporary and permanent)	Number	370	352	357	5.1 %
Workers covered by an occupational health and safety management system	%	100	100	100	—
Workers covered by an occupational health and safety management system which has undergone an internal audit	%	100	100	100	—
Workers covered by an occupational health and safety management system which has undergone an external audit	%	100	100	100	—
Workplace accidents per 200.000 working hours	Number	1.228	1.674	2.091	-26.6 %
Working days lost due to occupational accidents	Number	29	37	140	-21.6 %
Number of occupational accidents reported	Number	3	4	5	-25.0 %
Frequency of accidents, number for total working hours of all VWI employees	Number	6.1	8.4	10.5	-27.4 %
Number of occupational fatalities reported	Number	0	0	0	—
Diversity of governance bodies (GRI 405-1)					
Female	%	29.4	18.2	9.1	61.8 %
Age < 30	%	-	-	-	—
Age 30–50	%	60.0	100.0	-	-40.0 %
Age > 50	%	40.0	-	100.0	—
Male	%	70.6	81.8	90.9	-13.7 %
Age < 30	%	-	-	-	—
Age 30–50	%	66.7	77.8	70.0	-14.3 %
Age > 50	%	33.3	22.2	30.0	50.0 %
Diversity and age breakdown among employees (GRI 405-1)					
Female employees	%	47.8	51.5	48.5	-7.0 %
Age < 30	%	12.4	14.6	14.9	-14.9 %
Age 30–50	%	66.1	65.2	66.7	1.4 %
Age > 50	%	21.5	20.2	18.4	6.2 %
Male employees	%	52.2	48.6	51.5	7.4 %
Age < 30	%	3.6	6.0	5.5	-39.0 %
Age 30–50	%	65.8	62.5	66.7	5.3 %
Age > 50	%	30.6	31.6	27.8	-3.1 %
Total number of incidents of discrimination (GRI 406-1)					
Number of incidents	Number	0	0	0	—

Environment (1)

Portfolio overview		2022	2021	2020	Change from 2021 to 2022
Total area of properties used by VWI	m ² NFA	5,607	5,607	5,607	—
Number of residential properties	Number	9,485	9,486	9,486	—
Total area of residential properties	m ² of living space	639,249	639,316	639,316	—
Number of commercial properties (2)	Number	97	93	93	4.3 %
Total area of commercial properties	m ² NFA	541,746	458,992	448,361	18.0 %

1) As the internal calculation method has been updated, the figures for 2020 and 2021 were subsequently restated.

2) A property was added retrospectively to the adjusted parking space reported for 2020 and 2021. Three new properties were completed and added in 2022.

Energy (GRI 302-1,2,4)	Unit	2022	2021	2020	Change from 2021 to 2022
Own energy consumption at properties used by VWI (3)	kWh	981,934	973,778	1,002,888	0.8 %
Heating energy	kWh	622,960	660,674	619,520	-5.7 %
Electricity	kWh	358,974	313,104	383,368	14.7 %
Total energy consumption at residential properties (4)	kWh	73,945,086	75,238,553	70,403,557	-1.7 %
Heating energy	kWh	48,934,012	49,866,077	45,624,706	-1.9 %
Landlord-to-tenant electricity	kWh	23,922,113	24,356,723	23,873,363	-1.8 %
Electricity for common areas	kWh	1,088,961	1,015,753	905,488	7.2 %
Total energy consumption at commercial properties (5) (6)	kWh	101,984,312	97,867,392	97,839,565	4.2 %
Heating energy	kWh	59,429,424	59,908,631	59,880,804	-0.8 %
Of which district heating	kWh	41,006,707	45,068,579	45,040,752	-9.0 %
Of which natural gas	kWh	10,072,217	5,859,923	5,859,923	71.9 %
Of which heating oil	kWh	6,958,750	7,588,379	7,588,379	-8.3 %
Electricity	kWh	42,554,888	37,958,761	37,958,761	12.1 %
Energy intensity (7)					
Properties used by VWI	kWh/m ² /NGF	132	131	135	0.8 %
Residential properties	kWh/m ² /EBF	101	105	99	-3.5 %
Commercial properties	kWh/m ² /NGF	179	190	190	-5.6 %

3) Volkswagen Immobilien endeavors to determine its consumption figures primarily using actual consumption. If this is not possible because information is not available, it draws on energy used, energy needed and estimates. Data from the following sources was used for properties occupied by VWI in 2022: actual consumption 75% (electricity 25% / heat 50%), energy used 9% (electricity 9%), energy needed 16% (electricity 16%).

4) Coverage for the residential division stood at 96.5% in 2022 for consumption of heating energy, landlord-to-tenant electricity and electricity for common areas. The data is taken from actual consumption figures provided by the local energy supplier LSW. For 2021, this was approximately 95% for tenant electricity, and 100% for heating energy as well as general electricity.

5) Volkswagen Immobilien endeavors to determine its consumption figures primarily using actual consumption. If this is not possible because information is not available, it draws on energy used, energy needed and estimates. Data from the following sources was used for properties occupied by VWI: actual consumption 25% (electricity 13% / heat 12%), energy used 14% (electricity 7% / heat 7%), energy needed 41% (electricity 20% / heat 21%), estimates 20% (electricity 10% / heat 10%).

6) One commercial property was switched from heating oil to natural gas in 2022, and two other properties were added where natural gas is used. This contributed to the increased use of natural gas and the reduction in heating oil consumption in 2022. The following area references have been taken into account (natural gas/heating oil): 2022 (91,337 m²/27,835 m²); 2021 and 2020 (50,389 m²/29,460 m²).

7) Due to a lack of consumption data and the associated difference in coverage for 2020, 2021 and 2022, there is no uniform basis for comparison across the reporting periods as the total area is different. The factors considered are the energy reference area (ERA) in the residential sector and in the commercial sector the net floor area (NFA). The energy intensity takes into account heating and electricity for properties occupied by VWI commercial properties, in addition to that general electricity for the residential properties.

Environment

Greenhouse gas emissions – business operations	Unit	2022	2021	2020	Change from 2021 to 2022
Fleet at Poststraße (8)	t CO ₂ e	33	27	30	22.2%
Fleet at depot (8)	t CO ₂ e	153	158	106	-2.9%
Printing (9)	t CO ₂ e	1.0	0.8	1,1	35.6%
Emissions from paper consumption (9)	Water in m ³	14	75	111	-81.4%
Business travel (10)	t CO ₂ e	68	380	386	-82.0%

8) The emissions were calculated using the quantities of fuel filled into the vehicles and the emission factors quoted in GEMIS 5 for regular petrol and diesel. Emissions from company cars made available to an individual for personal use were not recorded.

9) We switched to 100 % recycled paper in 2022. The emissions quoted were estimated using the following sources: 1 sheet of recycled paper corresponds to approx. 4.1 g CO₂ and 0.06 l of water:

– <https://www.papiernetz.de/informationen/nachhaltigkeitsrechner/>

– https://www.umweltbundesamt.de/sites/default/files/medien/479/publikationen/texte_123-2022_aktualisierte_oekobilanz_von_grafik-_und_hygienepapier.pdf

10) The emission factor for business trips was adapted by VWAG and totaled 1.08 t per employee for 2020 and 2021.

This was adjusted to 0.185 t per employee in 2022.

Environment

Volkswagen Immobilien GmbH Carbon footprint by energy source (market-based approach) in t CO ₂ e (GRI 305-5)	Unit	2022 Not climate-adjusted	2021 Not climate-adjusted	2020 Not climate-adjusted	Change from 2021 to 2022
Total emissions (3) (5) (11)	t CO ₂ e	28,073	28,824	27,616	-2.6%
Of which VWI's own emissions	t CO ₂ e	420	789	686	-46.7%
Of which residential properties	t CO ₂ e	12,457	12,692	11,595	-1.9%
Of which commercial properties	t CO ₂ e	15,195	15,342	15,335	-1.0%
Total Scope 1 emissions	t CO ₂ e	4,050	3,368	3,328	20.3%
Motor fuels (fleet) (12)	t CO ₂ e	152	150	110	1.8%
Of which VWI's own emissions	t CO ₂ e	152	150	110	1.8%
Heating oil (6) (13)	t CO ₂ e	1,868	2,037	2,037	-8.3%
Of which commercial properties	t CO ₂ e	1,868	2,037	2,037	-8.3%
Natural gas (6) (14)	t CO ₂ e	2,030	1,181	1,181	71.9%
Of which commercial properties	t CO ₂ e	2,030	1,181	1,181	71.9%
Total Scope 2 emissions	t CO ₂ e	18,470	19,537	18,620	-5.5%
Electricity (15)	t CO ₂ e	-	-	-	-
Of which VWI's own emissions	t CO ₂ e	-	-	-	-
Of which residential properties	t CO ₂ e	-	-	-	-
District heating (16)	t CO ₂ e	18,470	19,537	18,620	-5.5%
Of which VWI's own emissions	t CO ₂ e	127	176	130	-28.0%
Of which residential properties	t CO ₂ e	9,980	10,170	9,305	-1.9%
Of which commercial properties	t CO ₂ e	8,363	9,191	9,186	-9.0%
Total Scope 3 emissions	t CO ₂ e	5,553	5,919	5,668	-6.2%
Fuel and energy-related activities (13) (14) (16)	t CO ₂ e	5,484	5,538	5,281	-1.0%
Of which VWI's own emissions	t CO ₂ e	72	82	60	-12.7%
Of which residential properties	t CO ₂ e	2,477	2,523	2,290	-1.8%
Of which commercial properties	t CO ₂ e	2,934	2,933	2,932	0.1%
Printing (9)	t CO ₂ e	1.0	0.8	1.1	35.6%
Of which VWI's own emissions	t CO ₂ e	1.0	0.8	1.1	35.6%
Business travel (10)	t CO ₂ e	68	380	386	-82.0%
Of which VWI's own emissions	t CO ₂ e	68	380	386	-82.0%

11) Unless stated otherwise, emissions were calculated on the basis of GEMIS 5. In 2020, 2021 and 2022, the figures for MAN properties were estimated using a worst-case scenario and included.

12) Emissions from company cars made available to an employee for private use were not recorded.

13) For 2020, 2021 and 2022, the emission factor for heating oil as per GEMIS 5 is 0.319 kg CO₂/kWh, with 84% recorded within Scope 1 and 16 % reported as part of the fuel and energy-related activities in Scope 3.

14) For 2020, 2021 and 2022, the emission factor for natural gas as per GEMIS 5 is 0.250 kg CO₂/kWh, with 81 % recorded within Scope 1 and 19 % reported as part of the fuel and energy-related activities in Scope 3.

15) Since Jan. 1, 2019, "Volkswagen Naturstrom®" electricity with an emission factor of 0 kg CO₂/kWh has been used at the properties utilized by VWI. "Volkswagen Naturstrom®" electricity with an emission factor of 0 kg CO₂/kWh is used for the fleet charging points. Since Jan. 1, 2019, "Volkswagen Naturstrom®" electricity with an emission factor of 0 kg CO₂/kWh has been used for common areas at the residential properties.

16) For 2020, 2021 and 2022, the emission factor for district heating as per GEMIS 5 is 0.254 kg CO₂/kWh, with 80% recorded within Scope 2 and 20 % reported as part of the fuel and energy-related activities in Scope 3.

Environment

VWI landlord-to-tenant electricity	Unit	2022	2021	2020	Change from 2021 to 2022
Commercial (17)	t CO ₂ e	2,486	2,271	1,759	9.5%
Residential (18)	t CO ₂ e	6,363	5,383	6,828	18.2%

17) The supply of electricity to the commercial properties is organized by the tenants, most of whom use VW Kraftwerk GmbH. A switch to "Volkswagen Naturstrom®" was made in 2019, meaning that the CO₂/kWh for 2020, 2021 and 2022 is 0 kg CO₂/kWh. For all other properties, the emission factor quoted by VW Kraftwerk GmbH to calculate emissions rose from 0.288 kg CO₂/kWh for 2021 to 0.350 kg CO₂/kWh for 2022. The emission factor for 2020 was 0.223 kg CO₂/kWh. In 2020, 2021 and 2022, the figures for MAN properties were estimated using a worst-case scenario and included.

18) Tenants source their own electricity, so the emission factor of 0.266 kg CO₂/kWh provided by the local network operator LSW was assumed in 2022. Furthermore, the emission factor for 2020 was subsequently restated as 0.221 kg CO₂/kWh instead of 0.286 kg CO₂/kWh.

Water (19) (GRI 303-5)	Unit	2022	2021	2020	Change from 2021 to 2022
Total water usage at properties used by VWI	m ³	799	803	1389	-0.5%
Total water usage, residential properties	m ³	684,380	675,931	677,937	1.2%
Freshwater intensity					
Properties used by VWI	l/m ²	137	138	238	-0.5%
Residential properties	l/m ²	1,071	1,057	1,060	1.3%

19) Drinking water for Wolfsburg is extracted by LSW from the nearby groundwater works in Rühren and Westerbecken.

Waste (20) (GRI 306-3)	Unit	2022	2021	2020	Change from 2021 to 2022
Volume of non-recyclable waste at properties used by VWI (21)	m ³	267	267	267	–
Total volume of waste, residential properties (22)	m ³	50,869	50,869	50,869	–
Recycling rate for waste from residential properties (23)	%	49	49	49	–
Total waste, commercial properties (20)	m ³	4,098	4,098	4,098	–

20) The volume of waste is consistently quoted in m³. This figure is derived from the number of containers provided, their volume and the frequency with which they are emptied.

21) Figures include non-recyclable waste only.

22) Figures include non-recyclable waste, organic waste and paper.

23) Organic waste and paper are recycled.

Other KPIs

Financial KPIs	Unit	2022	2021	2020	Change from 2021 to 2022
Sales revenue	€ million	245.0	166.9	150.2	46.8 %
Share of property sales revenue (absolute)	€ million	96.8	77	57.7	25.6 %
Green assets (23)	€ million	47.4	42.1	40.70	12.7 %
Of which BLUE BUILDINGS (24)	€ million	10.00	5.3	4.5	90.3 %
Of which BLUE LEASES (23) (25)	€ million	39.4	29.7	12.5	32.6 %
Share of property sales revenue (relative)	%	39.5	46.2	38.4	-14.4 %
Green assets	%	19.3	25.2	27.1	-23.3 %
Of which BLUE BUILDINGS	%	4.1	3.2	3.0	29.6 %
Of which BLUE LEASES (25)	%	16.1	17.8	8.3	-9.7 %
Return on sales revenue before taxes	%	5.5	6.5	20.6	-15.6 %
Balance sheet total	€ million	1,019.9	906.6	870.5	12.5 %
Donations to political parties	€	No donations	No donations	No donations	–
Vetting of suppliers S rating (26) (based on percentage of sales revenue for main suppliers)					
Existing S ratings for suppliers	Number	12,660	12,483	13,041	1.4 %
Of which suppliers with A ratings	Number	6,618	3,524	4,093	87.8 %
Of which suppliers with C ratings (27)	Number	65	91	220	-28.6 %
Percentage of total sales revenue accounted for by suppliers with S ratings	%	approx. 75	approx. 85	approx. 75	–
Percentage of suppliers whose environmental credentials were vetted	%	> 65	> 65	> 65	–

23) Corrections to figures for 2020 and 2021.

24) Corrections to figure for 2021.

25) We have been promoting the resource-efficient usage of properties via our BLUE LEASE program since 2019.

26) The figures were provided by the Volkswagen Group's procurement organization and relate to supplier management at the whole Group.

27) Suppliers with a C rating cannot be awarded contracts.

Financial KPI

Statement of cashflows

Financial information (€ m)	2022	2021	2020	Change from 2021 to 2022
Revenue	245.0	166.9	150.2	46.8%
Funds from Operations	55.0	55.4	61.8	-0.8%
Operating profit	38.1	37.3	37.0	2.3%
Profit before tax (IFRS)	32.7	30.1	30.9	8.9%
Profit after tax (IFRS)	24.1	19.0	24.2	27.2%
Fixed assets	929.4	796.2	856.8	16.7%
Investments (incl. financial investments)	153.0	36.8	45.3	315.6%
Net assets	1,019.9	906.6	870.5	12.5%
Cashflow from ongoing business	82.7	5.2	33.3	1489.2%
Gross cash flow	55.1	51.6	53.6	6.8%

Key figures (in %)	2022	2021	2020	Change from 2021 to 2022
Return on sales before tax	13.4%	18.0%	20.6%	-25.8 %
Equity ratio	29.0%	25.1%	25.6%	15.9 %

Income statement

k €	2022	2021	2020	Change from 2021 to 2022
Revenue	245,030.0	166,860.0	150,153.7	46.8%
Thereof residential assets	75,281.0	68,185.4	62,323.5	10.4%
Thereof commercial assets	63,216.0	65,735.1	66,273.0	-3.8%
Thereof project and lease management	89,735.6	21,378.3	9,643.4	319.8%
Thereof facility management	9,761.1	9,062.6	8,108.7	7.7%
Thereof others	7,036.3	2,498.7	3,805.1	181.6%
Cost of sales	-157,802.2	-86,959.7	-71,660.1	81.5%
Contribution to operating income	87,227.9	79,900.2	78,493.7	9.2%
Staff and indirect material costs	-48,377.6	-44,892.5	-43,528.1	7.8%
Other operating income	2,650.0	5,560.0	6,847.9	-52.3%
Other operating expenses	-3,392.5	-3,315.7	-4,784.2	2.3%
Operating profit	38,107.8	37,252.0	37,029.2	2.3%
Finance expenses	-8,509.6	-9,221.2	-9,120.9	-7.7%
Investment result	3,616.3	2,439.1	3,535.8	48.3%
Other financial result	-476.1	-417.1	-514.7	14.2%
Financial result	-5,369.4	-7,199.3	-6,099.8	-25.4%
Results from ordinary operations	32,738.3	30,052.7	30,929.4	8.9%
Income taxes and deferred taxes	-8,640.5	-11,101.7	-6,715.1	-22.2%
Profit for the year, after tax	24,097.8	18,951.1	24,214.3	27.2%

Statement of financial position

k €	2022	2021	2020	Change from 2021 to 2022
Assets	1,019,943.9	906,618.0	870,517.3	12.5%
Non-current assets	929,393.1	796,173.6	809,244.5	16.7%
Thereof real estate assets	645,325.0	656,558.3	675,855.2	-1.7%
Thereof interests in other companies	234,475.3	106,715.8	102,690.9	119.7%
Thereof other non-current assets	49,592.8	32,899.6	30,698.4	50.7%
Current assets	90,551	110,444	61,273	
Equity and liabilities	1,019,943.9	906,618.0	870,517.3	12.5%
Equity	300,270.8	227,166.0	223,122.8	32.2%
Non-current liabilities	577,333.6	528,861.5	551,987.7	9.2%
Current liabilities	142,339.5	150,590.5	95,406.7	-5.5%

Statement of cashflows

k €	2022	2021	2020	Change from 2021 to 2022
Cash and cash equivalents, opening balance	20,887.4	13,637.6	45,885.3	53.2%
Profit before tax	32,738.3	30,052.7	30,929.4	8.9%
Income tax payments	-8,998.1	-10,062.8	-8,681.0	-10.6%
Depreciation, amortisation and write-ups, netted	17,372.5	17,332.3	18,931.1	0.2%
Depreciation of let assets*)	12,732.9	12,639.5	12,428.8	0.7%
Changes in pension provisions	880.0	1,260.6	867.7	-30.2%
Cashflow from the disposal of assets	331.8	351.7	-830.3	-5.6%
Other non-cash expenses / earnings	-0.3	-0.2	-0.4	14.3%
Gross cashflow	55,057.2	51,573.7	53,645.3	6.8%
Change in working capital	27,610.6	-46,371.8	-20,362.5	-159.5%
Cashflow from ongoing business	82,667.9	5,201.9	33,282.8	1489.2%
Investments in property, plant and equipment	-16,055.6	-9,653.8	-31,077.0	66.3%
Change in investments	-127,759.5	-4,024.9	0.0	3074.2%
Disposals of assets	8,827.1	3,814.2	4,714.7	131.4%
Investments	-134,988.1	-9,864.6	-26,362.3	1268.4%
Net cashflow	-52,320.2	-4,662.7	6,920.5	1022.1%
Changes in loans	6.4	2.7	3.2	136.1%
Investments incl. financial investments in securities and loans	-134,981.7	-9,861.9	-26,359.1	1268.7%
Capital contributions /payments	59,128.0			
Dividend payment / loss equalisation	-19,263.9	-25,871.8	-21,175.0	-25.5%
Change in other financial liabilities	36,278.5	38,790.0	-16,285.4	-6.5%
Lease payments	-749.2	-1,008.5	-1,710.9	-25.7%
Financing activities	75,393.4	11,909.7	-39,171.3	533.0%
Change in cash and cash equivalents	23,079.5	7,249.8	-32,247.6	218.3%
Cash and cash equivalents, closing balance	43,966.9	20,887.4	13,637.6	110.5%
Gross liquidity	43,966.9	20,887.4	13,637.6	110.5%
Borrowings	-583,977.7	-544,307.4	-506,648.8	7.3%
Net liquidity	-540,010.8	-523,420.0	-493,011.1	3.2%

Acknowledgments and Legal Notice

▪ GRI 2-3

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www.vwimmobilien.de/nachhaltigkeit

Senior Management:

Senior Management/Board of Management:
Meno Requardt (spokesman)
Hardy Brennecke

Chairman of the Supervisory Board:

Gunnar Kilian

As of: May 2023