

# BECOMING A BENEFICIAL COMPANY

Sustainability Report



# BECOMING A BENEFICIAL COMPANY

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## ABOUT THIS REPORT

Drees & Sommer is committed to sustainable corporate development that reconciles long-term economic success with ecological and social goals. As a Beneficial Company, our goal is to give back more to the environment and the community than we use as a result of our entrepreneurial activity.

The preparation of a sustainability report with reference to the requirements of the Global Reporting Initiative (GRI) underscores the importance the company attaches to this topic. The report contributes to creating transparency. It is aimed at customers, employees, suppliers, politicians, authorities and all other parties with an interest in Drees & Sommer, and who want to learn more about the company's values, principles and conduct.

GRI 2-3

Drees & Sommer publishes its sustainability report annually, covering the same period as the financial report. Our first report was published in 2011. Drees & Sommer SE is not required to report on sustainability, but voluntarily decided to prepare a sustainability report to give the topic the attention it deserves. An external audit of our sustainability reporting will be performed for the first time in 2025 in compliance with the Corporate Sustainability Reporting Directive (CSRD).

GRI 2-5

Particularly relevant sustainability topics in the report have been marked with appropriate flags. All markings are based on the guidelines of the Global Reporting Initiative (GRI), which has become established as an international standard for sustainable reporting. The Sustainability Report 2022 was prepared with reference to the Global Reporting Standards 2021.

## WHAT IS MEANT BY 'GRI'?

The GRI Standards reflect international practice for public reporting on various economic, environmental and social impacts. The preparation of a report in line with the GRI standards provides a comprehensive picture of an organization's material topics, the associated social and environmental impacts, and how they are handled.

The modular, interconnected GRI standards provide a structure for the preparation of a sustainability report:

- › The three universal standards must be applied by every organization.
- › In addition, an organization selects topic-specific standards to report on topics relevant to it.
- › There are further sector-specific standards that may apply to reporting.



GRI Standards 2021 (Source: Global Reporting Initiative, own visualization)

# REPORT OF THE EXECUTIVE BOARD

GRI 2-22

Major changes in the markets, increased interest and inflation rates, and supply bottlenecks for materials presented major challenges in all sectors of the economy in 2022. The fact that the Drees & Sommer Group can look back on a successful year despite these conditions is due to the agility and innovative strength with which the company meets such challenges.

The strength of the development in almost all areas is reflected in our figures: sales increased by 22.5 percent year-on-year to EUR 703.7 million, while the operating result rose to EUR 84.7 million.

At its core, agility is about a company's ability to respond quickly and flexibly to new challenges and changing conditions. Truly agile companies act proactively. They seize opportunities as they arise instead of passively waiting for a reaction to become necessary. At Drees & Sommer, this attitude is deeply anchored in the corporate DNA and is reflected in a wide range of areas: in the development of new markets, the establishment of strategic partnerships, the targeted further development of forward-looking service profiles for our clients, and not least in the sustainable transformation of our own organization.



Partners and Executive Board members from left: Dierk Mutschler, Steffen Szeidl (Speaker of the Executive Board), Marc Schömbms

## TARGETED EXPANSION WITH STRATEGIC PARTICIPATIONS

In addition to ensuring high performance in our core business, we need to unleash creativity and diversify with foresight in order to open up new markets and expand our range of services. To this end, we have acquired strong international and national shareholdings.

In the United Kingdom, Drees & Sommer has taken over all shares of the real estate and construction consultancy AA Projects. Together we now can serve clients at seven locations in the UK. Our focus is on consulting services for modular, sustainable, and intelligent buildings. In order to further expand our pioneering role in the digital transformation of the real estate industry, we are relying on the company Macom, which is established throughout Europe as a specialist in integrated media technology and IT solutions for working, learning and experience environments.

In Austria, PM1 is strengthening Drees & Sommer's construction expertise. Together, the service portfolio is now being expanded with regard to overall execution throughout Austria.

As a competence extension in the area of civil engineering, we have brought on board Hamburg-based LV Baumanagement, which also contributes specialist knowledge in flood control and geothermal energy. At the same time, we are systematically continuing our growth course in Scandinavia with the Swedish company GoToWork and are strengthening our expertise in the fields of user experience and new work.

We have a proven and trusting relationship with all these companies. By joining forces, we want to continue to drive innovation in an industry that is often still perceived as „oldschool“, discover trends and thus lead projects to success for our customers – in keeping with our special Dresos spirit. With us, everyone can contribute topics and implement ideas. Cooperation instead of competition, together instead of against each other. „Right Mix - Real Value“ applies not only to our services in projects, but also to the people who realize them. In May 2023, we therefore joined the „Diversity Charter“ employer initiative. Within the company, we have always been committed to an organizational culture characterized by openness, mutual respect and appreciation. Signing the charter was therefore a logical next step.

As a diverse and enthusiastic team, we focus on interdisciplinary cooperation and, above all, on implementing comprehensive solutions for our customers. In doing so, we also always pay attention to reducing the CO<sub>2</sub> footprint in our projects and in our own company.

### **CIRCULAR ECONOMY INSTEAD OF ECOLOGICAL ONE-WAY**

The construction and real estate industry is still struggling with that point in particular. But anyone who only considers sustainability from a purely microeconomic perspective fails to recognize the seriousness of the situation. We have long been heading into a storm of resource scarcity and man-made climate change. Instead of waiting for regulation, we must rely on our own initiative and radically rethink the built environment to keep it livable for future generations. To do this, our ecological one-way streets must give way to (traffic) circles. The building sector in particular offers great potential: in Germany alone, 15 to 16 billion metric tons of raw materials are used. If these buildings had a material passport, as is now planned by the German government, many valuable raw materials could be reused during conversion or demolition. And this is by no means a distant dream of the future: Our subsidiary EPEA has been producing such certificates in form of Circularity Passports for over eight years and has tested them in over 80 projects. Together with our associate, Werkbank IT, an IT company specializing in BIM, EPEA is now simplifying the life cycle assessment of buildings. In the newly developed Greentech solution called BIM & More Metronome, the digital twin calculates the circularity and life cycle assessment of buildings for the first time. This enables architects and planners without any special prior knowledge to evaluate individual components and entire buildings according to ecological criteria. This provides numerous project teams with a digital everyday helper to lead the built environment into a sustainable and resource-saving future.

### **POTENTIAL IN EXISTING BUILDINGS**

While we are already planning and optimizing the energy efficiency of many new buildings, the greatest potential lies in existing buildings. In the European Union, buildings account for around 40 percent of energy consumption and greenhouse gases. At the same time, the current renovation rate is stagnating at around one percent, even though more than three quarters of buildings are getting on in years. If we really want to make the EU climate-neutral in accordance with the Green Deal, large housing associations and real estate companies must not slacken their efforts to implement concrete decarbonization plans, especially now. Here, the public sector is also called upon to think sustainably about buildings and, above all, mobility. The city of Wiesbaden is setting a good example by making its infrastructure fit for the market ramp-up of e-mobility. Based on the findings of this pioneering project Drees & Sommer has developed a guideline that will also help can support municipal decision-makers throughout Germany in this mammoth task.

### HIGHTECH „MADE IN GERMANY“

And industry is also facing transformative tasks: Raw material bottlenecks and fragile global supply chains continue to plague the industry. For many major players in the high-tech and production industry, „Made in Germany“ is once again becoming an interesting business strategy. Our teams have already completed major projects, and the next ones are already in the starting blocks.

“However, anyone who views sustainability solely from a purely micro-economic perspective fails to recognize the seriousness of the situation. We have long been heading into a storm of resource scarcity and man-made climate change.”

### AWARDED FOR CHANGE: ESG TRANSFORMATION AWARD

We have developed an ESG Toolbox for both our clients and ourselves that makes ESG reporting clearer, preserves knowledge and makes it easier to set up a data-driven strategy for this important area. With just a few clicks, the toolbox provides a detailed overview of the current state of a property and the greatest potential for optimization. Planned activities can also be broken down by cost and CO<sub>2</sub> savings. This makes it possible to see at a glance which measure has the best cost-benefit ratio. In addition, the ESG Toolbox is suitable for a wide range of applications – from simple checklists to complex ratings with thousands of differently weighted criteria to ESG management at the corporate level.

The best way for us to prove what is sustainable and economically viable for our customers is to demonstrate it ourselves: At the end of April 2023, Drees & Sommer received the ESG Transformation Award, and ranked first place in the Transformation of an Organization category. The prize was awarded this year for the first time, with the aim of identifying pioneering ESG initiatives and encouraging others to emulate them. All this is only possible for us as a company because our employees face up to all new challenges on a daily basis with a great deal of motivation, innovative strength and energy. We would like to thank all our colleagues for this extra-ordinary commitment in such a turbulent year.

### CHANGE ON THE SUPERVISORY BOARD: PROF. DR. HANS SOMMER RESIGNS FROM OFFICE

This year, we would like to extend a very special thank you to him: our co-founder and namesake of the Drees & Sommer Group, Prof. Dr. Hans Sommer. As of December 31, 2022, he has resigned his mandate as Chairman of the Supervisory Board and stepped down from the Supervisory Board.

For more than 50 years, he shaped the company with intellectual openness, curiosity and hands-on mentality in various functions: As founder, managing director, board member and most recently as chairman of the supervisory board, he is held in high esteem by employees as an entrepreneur without airs or graces. His record is remarkable: since he joined the company in 1971, it has grown from three employees in Stuttgart to more than 5,100 employees at over 60 international locations today. His successor as Chairman of the Supervisory Board since January 1, 2023 has been his long-time deputy on the Supervisory Board, Dr. Johannes Fritz. In addition, his son, Dr. Axel Sommer, joined the Supervisory Board as a new member.

Due to his entrepreneurial achievements, Hans Sommer was appointed Honorary Chairman of the Supervisory Board. His critical spirit and innovative strength will therefore remain with us in an advisory capacity.

Together, we continue to work every day to create a world fit for children. where sustainability has a home.



Steffen Szeidl      Dierk Mutschler      Marc Schömb



# DREES & SOMMER AT A GLANCE

## GRI 2-6

As a leading European consulting, planning and project management company, Drees & Sommer offers solutions that deliver successful buildings, high-yield portfolios, high-performance infrastructure, and livable cities. Drees & Sommer has been supporting private and public sector clients and investors in all aspects of real estate and infrastructure – both analog and digital – for more than 50 years.

Drees & Sommer operates internationally with a global presence for its customers around the world. Based at 59 regional offices, our more than 5,100 employees support German and foreign companies from many different sectors with their projects. We also operate at project sites all over the world – wherever our customers currently need us. The close network of regional offices and experts with regional and project experience enables the company to provide competent support worldwide.

The Drees & Sommer Group currently employs people of 72 different nationalities who speak a total of more than 68 languages and have experience in all major real estate markets around the world. This ideally positions the company both to support customers on their path to growth and to work on site to lead their projects to success.

## LOCATIONS

GRI 2-1

### **Austria**

Drees & Sommer Vienna  
Drees & Sommer Linz  
Drees & Sommer Dornbirn  
Drees & Sommer Salzburg  
Drees & Sommer Innsbruck

GRI 2-2

### **Belgium**

Drees & Sommer Brussels

### **China**

Drees & Sommer Shanghai

### **Czech Republic**

Drees & Sommer Prague

### **Denmark**

Drees & Sommer Copenhagen

### **France**

Drees & Sommer Paris

### **Germany**

Drees & Sommer Aachen  
Drees & Sommer Berlin  
Drees & Sommer Bremen  
Drees & Sommer Dortmund  
Drees & Sommer Dresden  
Drees & Sommer Düsseldorf  
Drees & Sommer Erfurt  
Drees & Sommer Frankfurt am Main  
Drees & Sommer Freiburg  
Drees & Sommer Hamburg

Drees & Sommer Hannover  
Drees & Sommer Karlsruhe  
Drees & Sommer Kiel  
Drees & Sommer Cologne  
Drees & Sommer Leipzig  
Drees & Sommer Magdeburg  
Drees & Sommer Mainz  
Drees & Sommer Mannheim  
Drees & Sommer Munich  
Drees & Sommer Münster  
Drees & Sommer Nuremberg  
Drees & Sommer Potsdam  
**Drees & Sommer Stuttgart  
(Headquarters)**

Drees & Sommer Ulm

Drees & Sommer Wolfsburg

### **Greek**

Drees & Sommer Thessaloniki

### **Hungary**

Drees & Sommer Budapest

### **Italy**

Drees & Sommer Milan

Drees & Sommer Rome

### **Luxembourg**

Drees & Sommer Munsbach

### **Netherlands**

Drees & Sommer Eindhoven  
Drees & Sommer Amsterdam  
Drees & Sommer Rotterdam

### **Poland**

Drees & Sommer Warsaw

### **Singapore**

Drees & Sommer Singapore

### **Spain**

Drees & Sommer Madrid  
Drees & Sommer Malaga

### **Switzerland**

Drees & Sommer Basel  
Drees & Sommer Lausanne  
Drees & Sommer Zurich

### **United Arab Emirates**

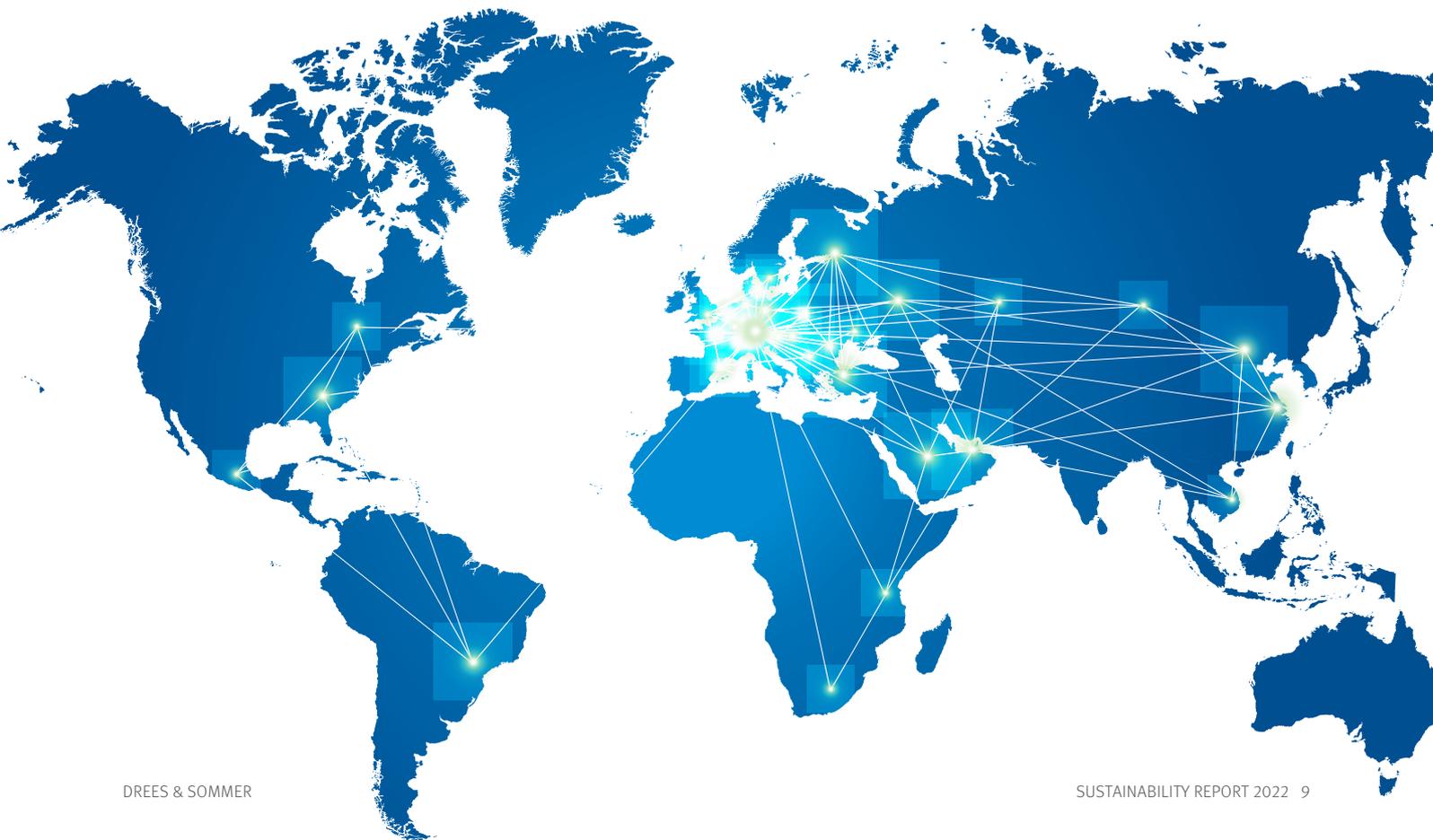
Drees & Sommer Dubai

### **United Kingdom**

Drees & Sommer Birmingham  
Drees & Sommer Kent  
Drees & Sommer Leeds  
Drees & Sommer Liverpool  
Drees & Sommer London  
Drees & Sommer Manchester  
Drees & Sommer Oxford

### **United States**

Drees & Sommer Atlanta



## OWNERSHIP AND MANAGEMENT STRUCTURE

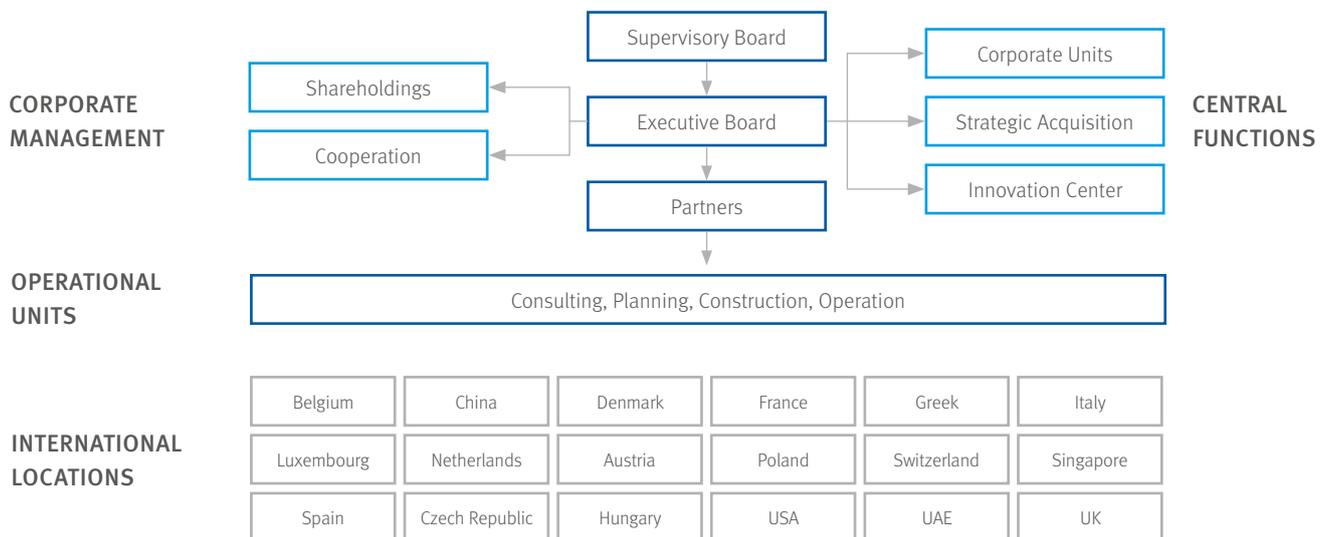
GRI 2-1

As a holding company, Drees & Sommer is the owner of the independent operational units of the Drees & Sommer Group. The operational units are either regional companies or Expert Teams with wide-ranging autonomy. However, the organizational units work closely together to provide the best possible services for our customers.

The main shareholders of Drees & Sommer SE are the current and former Partners, each of whom has a minimum shareholding. This ensures that the company is independent of third parties. All Partners are members of a consortium, whose articles of association ensure the long-term continuous development of the company.

Currently, Drees & Sommer is managed by the Executive Board in close cooperation with the operational Partners and the Managing Directors. The Partners have committed to maintaining the company's successful strategy and corporate culture. Steffen Szeidl is responsible for sustainability at Executive Board level and Peter Mösle at Partner level. In addition, an operational sustainability management system has been established, which reports directly to senior management.

GRI 2-9

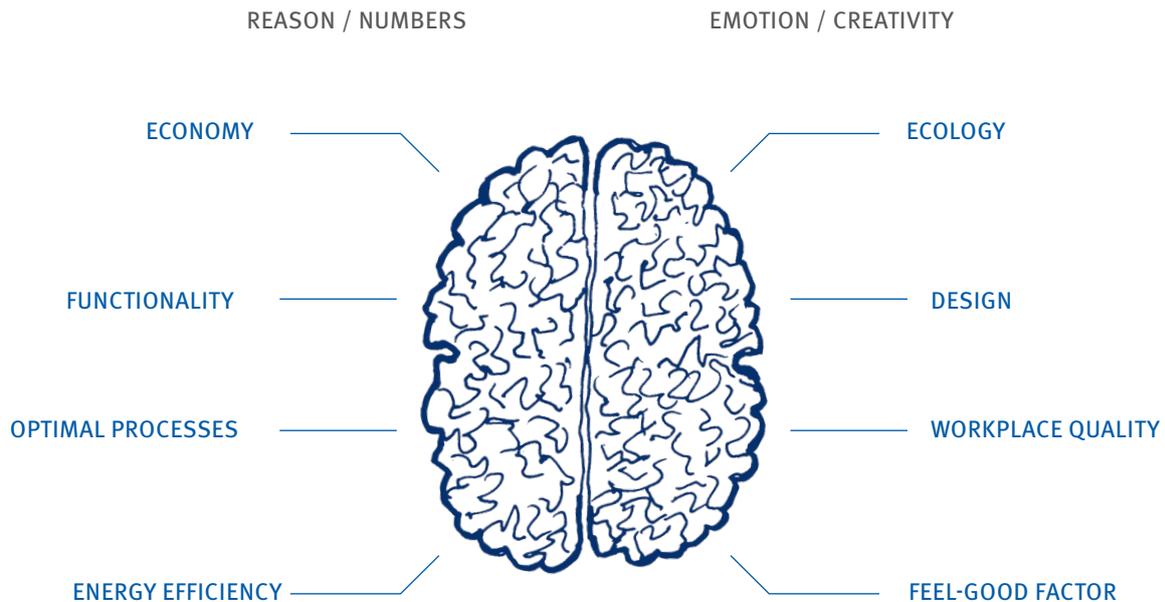


## OUR BASIC PRINCIPLE: *'the blue way'*

We think and act sustainably and holistically. In doing so, we take all facets of sustainability into account. Economy, ecology and functionality are inseparable for us.

We call this basic principle *'the blue way'*. It pervades our entire company – internally and externally. *'the blue way'* combines reason and emotion. Stringent, goal-oriented processes that allow space for creative freedom. In our projects, we always include the creative right hemisphere of the brain and the rational left hemisphere. This results in holistic thinking.

*the blue way*<sup>®</sup>



## 'the blue way' – MILESTONES

2022	Zero Carbon: cross-sector decarbonisation solutions
2021	Completion of the energy-plus building Obere Waldplätze 12
2019	DS Innovation Hub at Obere Waldplätze 22, Stuttgart
2018	Introduction of the Building Material Scout (BMS)
2018	Lean Construction Management (LCM) Digital
2017	Real Estate Usability (UX)
2016	Information and Communication Technology (ICT)
2016	Projekt SmartSite: Construction sites are becoming intelligent
2016	Blue City – Integrated Urban Solutions
2016	Building Information Modeling (BIM)-Blog
2015	Digital Blue
2013	Introduction of Cradle to Cradle®
2012	<i>'the blue way' for the energy transition</i>
2010	Optimization of established properties
2008	Green Building campaign
2007	Drees & Sommer becomes a founding member of the DGNB
2003	Mature Project Communication System (PCMS)
1999	Ahead of its time – Drees & Sommer in Untere Waldplätze 11, Stuttgart
1992	Eco-management for Potsdamer Platz in Berlin

Long before sustainability became a trendy topic, Drees & Sommer declared 'the blue way' to be its maxim. The milestones of our holistic approach can be found here.





# OUR BENEFICIAL COMPANY STRATEGY

## OUR VISION OF A REGENERATIVE ORGANIZATION: THE BENEFICIAL COMPANY

Drees & Sommer has committed to becoming a Beneficial Company. The goal is to give back more to the environment and society than we take through our business activities. Realizing this vision means breaking with existing mindsets. As a company, an organization and as individuals, we have to redesign the previous growth path and embark on the road to a circular economy. We report annually in our Sustainability Report on why this vision is more relevant than ever in 2023, what the path towards becoming a Beneficial Company looks like, what steps have already been taken and what milestones still lie ahead. In this way, we want to highlight success factors, reveal challenges, and motivate other companies to take their own road towards the common goal.



Jan Vorkötter  
Manager, Corporate Sustainability



Johanna Wild  
Senior Sustainability Manager

GRI 2-3

### SUSTAINABILITY MISSION STATEMENT

In the Sustainability Mission Statement published at the end of 2022, the Executive Board clearly summarized its understanding of sustainability for all stakeholders.



## LIMITS TO GROWTH? WHY THE LINEAR ECONOMY IS FINITE

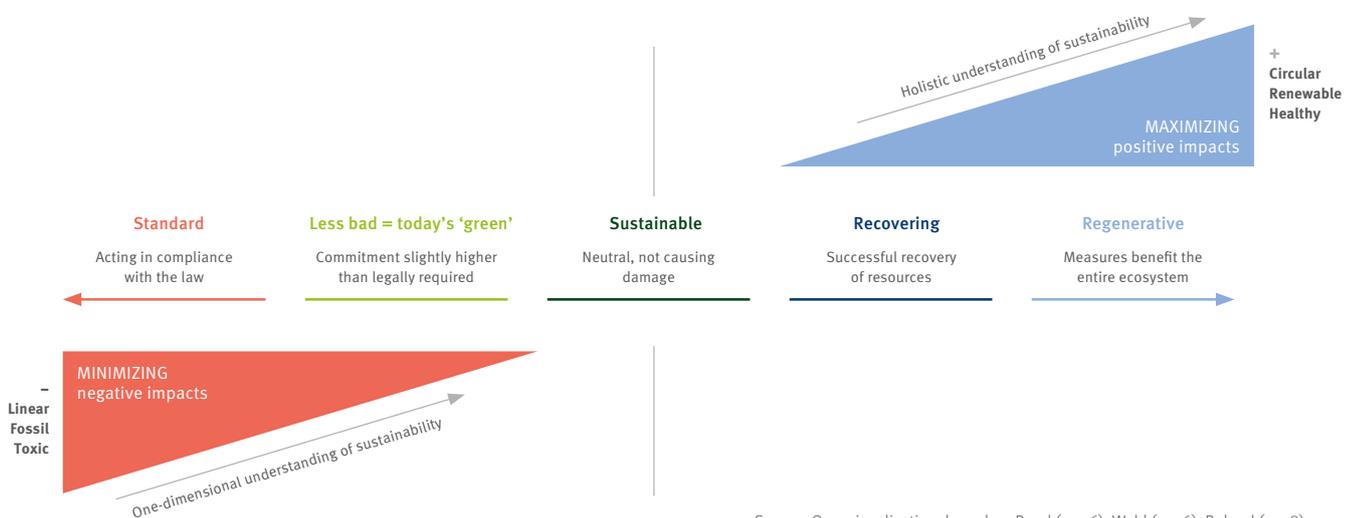
The scientific findings are clear: Natural resources and the Earth's ecosystem are suffering from the effects of linear – and often degenerative – economic management. Humanity's fossil-based environmental footprint has a negative impact on land, water and the atmosphere. Every year, Earth Overshoot Day illustrates that we, as an industrialized society, are living beyond our means. And in turn, humanity suffers the consequences of resource scarcity, species loss and climate change. In the revised version of their concept of 'planetary boundaries' developed in 2009, the scientists at the Stockholm Resilience Centre led by Johan Rockström impressively demonstrates the extent to which the Earth is in danger of crossing planetary boundaries or may have already done so.

On the one hand, the construction and real estate industry has a significant impact on resource consumption. Buildings and infrastructure are responsible for around 40 percent of global greenhouse gas emissions. The built environment contributes to the loss of biodiversity through soil sealing and the extraction of primary raw materials. On the other hand, the construction sector ensures the supply of renewable energies, water, networked sustainable mobility, and housing. These are all factors that can have a positive impact on social spaces both today and in the future.

The examples show the challenges faced by the industry. In view of the challenges and opportunities described, we, as a real estate consultancy, have a duty to take action. And that is precisely where the Drees & Sommer corporate purpose 'Uniting opposites to create a world we want to live in' comes in. Our goal is to reconcile the differences between the negative impacts and the positive social effects. To achieve this, we have to leave familiar paths and question our own behavior.

Regenerative management means giving added value back to the environment and society. With its Beneficial Company strategy, Dresor pursues the goal of not only avoiding negative effects, but actually having a positive impact on the environment and society through our business activities.

It is time to operate not just sustainably, but also regeneratively. First and foremost, this requires a holistic understanding of sustainability: As a company, we are part of the economic system, while as an employer we have social responsibilities, and society in turn is part of the ecosystem. Every organization can and must make a contribution to achieving systemic change.



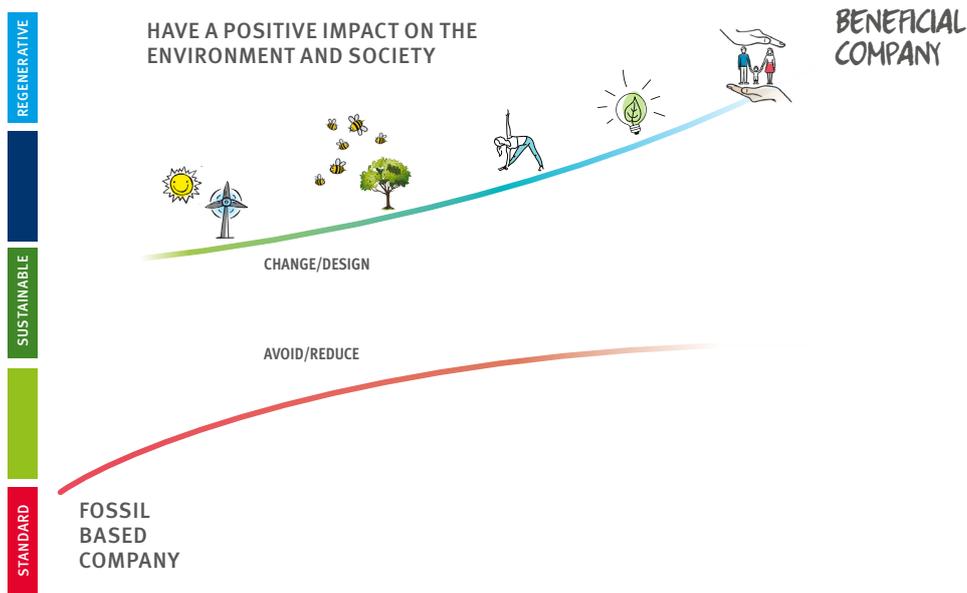
Source: Own visualization, based on Reed (2006), Wahl (2016), Roland (2018)

This integral understanding of sustainability is gradually finding its way into business decisions. In addition to economic factors, environmental and social aspects are now also being considered when making investment decisions. The United Nations Sustainable Development Goals, regulatory requirements (such as the European Green Deal) and the social expectations of younger generations in particular are putting pressure on companies to transform.

The efforts made to date will not be sufficient to achieve a sustainable transformation of today's economic system. With the concept of 'planetary boundaries' and already overloaded ecosystems in mind, it is clear that just being (climate) neutral is not enough. Bringing the Earth system back into the 'safe operating space', requires regenerative solutions and business models.

### OUR CONTRIBUTION AS A BENEFICIAL COMPANY

As a Beneficial Company, we align our strategy to maximize our regenerative contribution in the long term and thus leave a positive footprint in the world. And as an innovative company in the real estate industry, we want to be part of the solution. We see ourselves as consultants, problem solvers, partners and enablers working to make a positive contribution together with our customers through their projects. Through our diverse skills and expertise, we are creating a network of employees who are shaping the future.



This commitment by Drees & Sommer builds on the Sustainable Development Goals (SDGs) of the United Nations '2030 Agenda for Sustainable Development'. Through our consulting projects, we contribute to the sustainable transformation of the real estate and infrastructure industry with our innovative solutions. Our broad service portfolio covers the majority of the 17 UN development goals. However, we make a significant contribution to achieving the SDGs shown below, in particular through our consulting projects (see reference projects in the 2022 Annual Report).



GRI 2-29

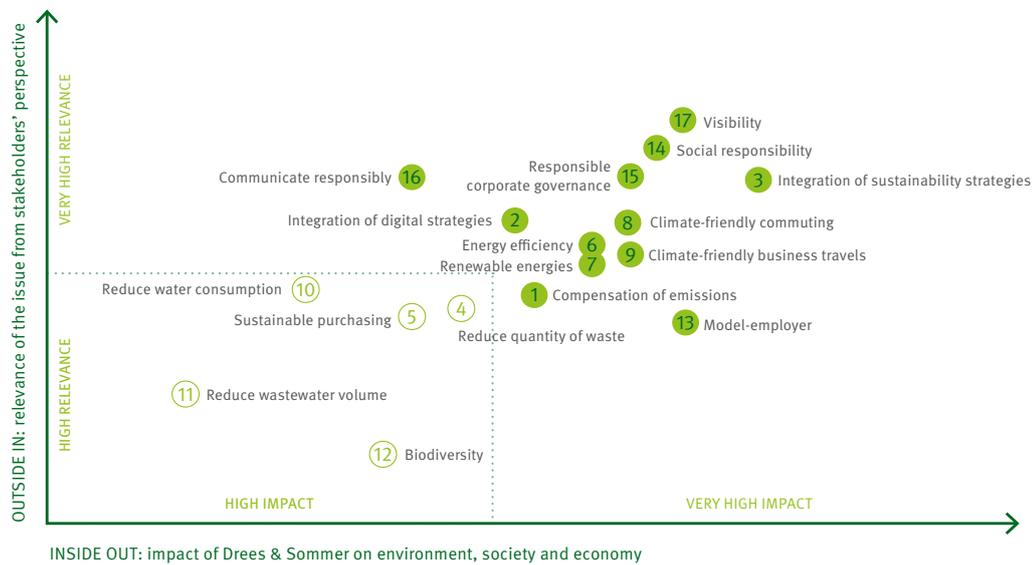
GRI 3-1

## OUR MATERIAL TOPICS

Drees & Sommer is in constant contact with customers, employees, and representatives from the fields of politics, the scientific community, industry associations, the media, and the general public. In doing so, we aspire to engaging in transparent dialog. A wide range of exchange formats and cooperation models creates the basis for constructive, interdisciplinary and inclusive cooperation with all stakeholder groups. Within the organization, we also attach great importance to combining top-down and bottom-up approaches.

Our Beneficial Company strategy is based on a materiality analysis undertaken in 2021. An online survey identified the nine key areas of action from the point of view of stakeholder groups and in terms of their impact on the environment, society and the economy. As a company, we have set ourselves clear goals in all fields of action, which are addressed with a suitable implementation strategy. A double materiality analysis in accordance with the requirements of the European Sustainability Reporting Standards (ESRS) is planned for 2024.

The materiality matrix gives an overview of the impact and the added value of the key sustainability issues, thus enabling relevant measures to be prioritized.



The material topics affect the entire Drees & Sommer Group and are subject to comprehensive reporting with reference to the Global Reporting Initiative's international sustainability reporting standards (GRI core reporting). The report also contains other relevant sustainability topics, which are addressed by measures as part of the Beneficial Company strategy.

GRI 3-2

ESG	SPHERES OF ACTIVITY	IMPLEMENTATION STRATEGY
ENVIRONMENT	 1. MATERIAL RESSOURCES	<ul style="list-style-type: none"> <li>› Reduce quantity of waste and close nutrient cycles</li> <li>› Sustainable purchasing</li> </ul>
	 2. ENERGY AND CLIMATE	<ul style="list-style-type: none"> <li>› Compensation over and above offsetting unavoidable emissions</li> <li>› Science-based and comprehensible strategy development</li> <li>› Reduce energy consumption</li> <li>› Increase share of renewable energy</li> <li>› Active use of CO<sub>2</sub> from the atmosphere</li> </ul>
	 3. TRANSPORT	<ul style="list-style-type: none"> <li>› Low-carbon commuting</li> <li>› Low-carbon business travel</li> </ul>
	 4. WATER	<ul style="list-style-type: none"> <li>› Reduce water consumption</li> <li>› Reduce volume of sewage into public network</li> </ul>
	 5. BIODIVERSITY	<ul style="list-style-type: none"> <li>› Increase biodiversity at Drees &amp; Sommer locations</li> </ul>
SOCIAL	 6. EMPLOYEES	<ul style="list-style-type: none"> <li>› Diversity</li> <li>› Flexibility</li> <li>› Preventive healthcare</li> <li>› Further training and education</li> </ul>
	 7. SOCIETY	<ul style="list-style-type: none"> <li>› Social sustainability in the value chain</li> <li>› Implementation of social projects for community and environment</li> <li>› Engagement in social projects and strategically focused continuation</li> <li>› External service providers' compliance with collectively agreed and minimum wage laws</li> </ul>
GOVERNANCE	 8. LEADERSHIP	<ul style="list-style-type: none"> <li>› Responsible corporate governance</li> <li>› Honest and transparent communication</li> <li>› Increase visibility in the market</li> </ul>
	 9. PROFITABILITY	<ul style="list-style-type: none"> <li>› 100 percent of projects start with a digital strategy</li> <li>› 100 percent of projects start with a sustainability strategy</li> <li>› Sustainable innovations</li> <li>› Sustainable finance</li> </ul>

Targets, spheres of activity and strategic foundations of Drees & Sommer (clustered according to ESG criteria)



# OUR MANAGEMENT APPROACH

**BENEFICIAL COMPANY**



**AVOID/REDUCE/COMPENSATE**

- › Business travel
- › Energy
- › Materials
- › Greenhouse gas emissions

**E**

**ENVIRONMENT**

- › Climate-friendly mobility
- › Renewable energies
- › Protecting natural resources
- › Promotion of biodiversity
- › Circular Economy

**S**

**SOCIAL**

- › People-oriented leadership
- › Diversity and Inclusion
- › Health and Wellbeing
- › Education and learning
- › Social engagement

**G**

**GOVERNANCE**

- › Value orientation and transparency
- › Compliance
- › Sustainable innovations
- › Sustainable finance
- › Intern. standards (SDGs, UNGC, GRI, SBTi)

**GRI 3-3**

On the way to becoming a Beneficial Company, we have set ourselves goals that extend beyond the dimensions of environmental, social and governance. In order to consolidate the measures necessary to achieve this, areas of action were defined in an iterative, participatory process which brings together a diverse range of strategies and activities. Far from being rigid, the implementation strategies are dynamic and adaptive. In coming years, it will be important to continuously monitor vision of the Beneficial Company, to drive measures and steer them via the underlying KPIs so that we contribute to the achievement of our goals in each of the areas of action. At the same time, new and previously unknown challenges will need to be addressed and innovative solutions integrated. This approach seeks to guide the company and its stakeholders resiliently and successfully through challenging times, thereby creating added value for the environment and society.

**GRI 2-12**

The implementation of our Beneficial Company strategy is documented with the aid of a goal-oriented action plan (see the overview at the end of this report). The effectiveness of this management approach is assessed using our specially developed ESG tool, which enables strategy implementation progress to be measured and visualized. Current and future measures are decided at regular meetings of the ESG Board, which comprises representatives from the Executive Board, the Partners, and Sustainability Management.

**GRI 2-13**



# ENVIRONMENT

GRI 301-2

## **MATERIAL RESOURCES: OUR CONTRIBUTION TO THE CIRCULAR ECONOMY**

As a service provider, the company's greatest resource consumption stems from the procurement of office supplies, fitout of our offices, equipping our workplaces, and catering for our employees. At Drees & Sommer, all procurement processes are subject to a sustainable procurement policy. In addition, there are further specifications for important areas, some examples of which are presented here.

GRI 301-3

### **Sustainable offices – Transitioning to Cradle to Cradle®(C2C) work environments**

As far as feasible, our new offices use Cradle to Cradle® materials and furniture. The Drees & Sommer Office Guideline sets out measures to implement this standard throughout the company. The guideline covers the use of regenerative and renewable resources, structures that can be disassembled, intelligent bonding and joining technology, and recoverable composite materials. We also make full use of manufacturers' lease and takeback systems, for example for carpets and furniture. Another focus is on the use of materials with known ingredients that can be verifiably declared non-toxic. Ideally, they also help improve indoor air quality, as is the case with active air-purifying coatings and flora walls, for example, and we are guided by products that are already C2C-certified. We have also signed framework agreements with manufacturers to ensure that new standard workstations are equipped with C2C-certified tables and chairs. These measures not only help protect the environment, but also create healthier and more pleasant working conditions for all employees.



### **OWP12 Stuttgart as an example: C2C for a healthy environment**

In the OWP12 office in Stuttgart-Vaihingen, standard workstations consist entirely of C2C-certified and emissions-tested office furniture and partition walls. The Desso carpet manufactured by Tarkett is made from recycled material. The carpet purifies the indoor air and binds particulate, which can then be vacuumed during in the course of normal cleaning. The principle of separability by type also applies here, of course – a goal that cannot be achieved with carpets laid or glued in the conventional way. This allows the carpet to be recycled.

To ensure complete transparency regarding the materials used and their properties, all materials are documented in the Circularity Passport developed by EPEA, including the results of emissions testing. In this way, the Circularity Passport provides a comprehensive overview of material values, health aspects, carbon footprint, material origin, recyclability and separability.

### **Frankfurt regional office: Conservation of resources through reuse**

Another positive example of sustainable office design is the new Frankfurt office. The carpeting, glass partition wall system and false floor are all C2C-certified. In addition, 80 percent of the office furniture from the old office is still being used. This shows that we can act sustainably not only by using innovative materials, but also by taking a conscious decision to continue using existing resources.

### **Sustainable events und promotional gifts**

Clearly, a comprehensive sustainability strategy can only succeed if it extends to all areas of a company. All the print media we produce is already fully C2C-certified. In addition, in 2020 we began gradually replacing our advertising materials with sustainable alternatives. Together with the sustainability experts from EPEA GmbH – Part of Drees & Sommer, all products are checked with regard to their place of origin, materials, recyclability and packaging waste. Wherever possible, we replace non-compliant promotional gifts with alternatives that comply with the Cradle to Cradle® (C2C) principle. The ordering process has also been optimized. When new promotional gifts are introduced, we initially order small quantities to assess demand. We then only re-order as appropriate. In this way, we avoid having large quantities of unwanted promotional gifts lying in the basement for years or past their use-by date.

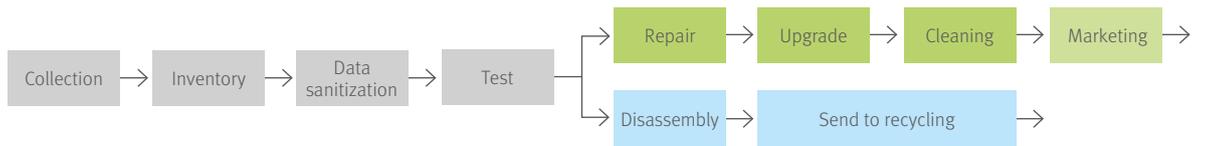
Furthermore, we primarily use organic and environmentally friendly products in the areas of events, canteen, catering and cleaning. When it comes to event organization (whether central or local), a checklist for sustainable events helps with implementation. We also pay attention to the sustainable design of our exhibition booths at trade fairs. Since 2019, for example, our Expo Real booth design has been based on the Cradle to Cradle design concept. The materials used at the booth are C2C-optimized and are returned to defined material cycles after the trade fair, with the result that almost no waste is generated.

### **Reuse and recycling of our IT equipment**



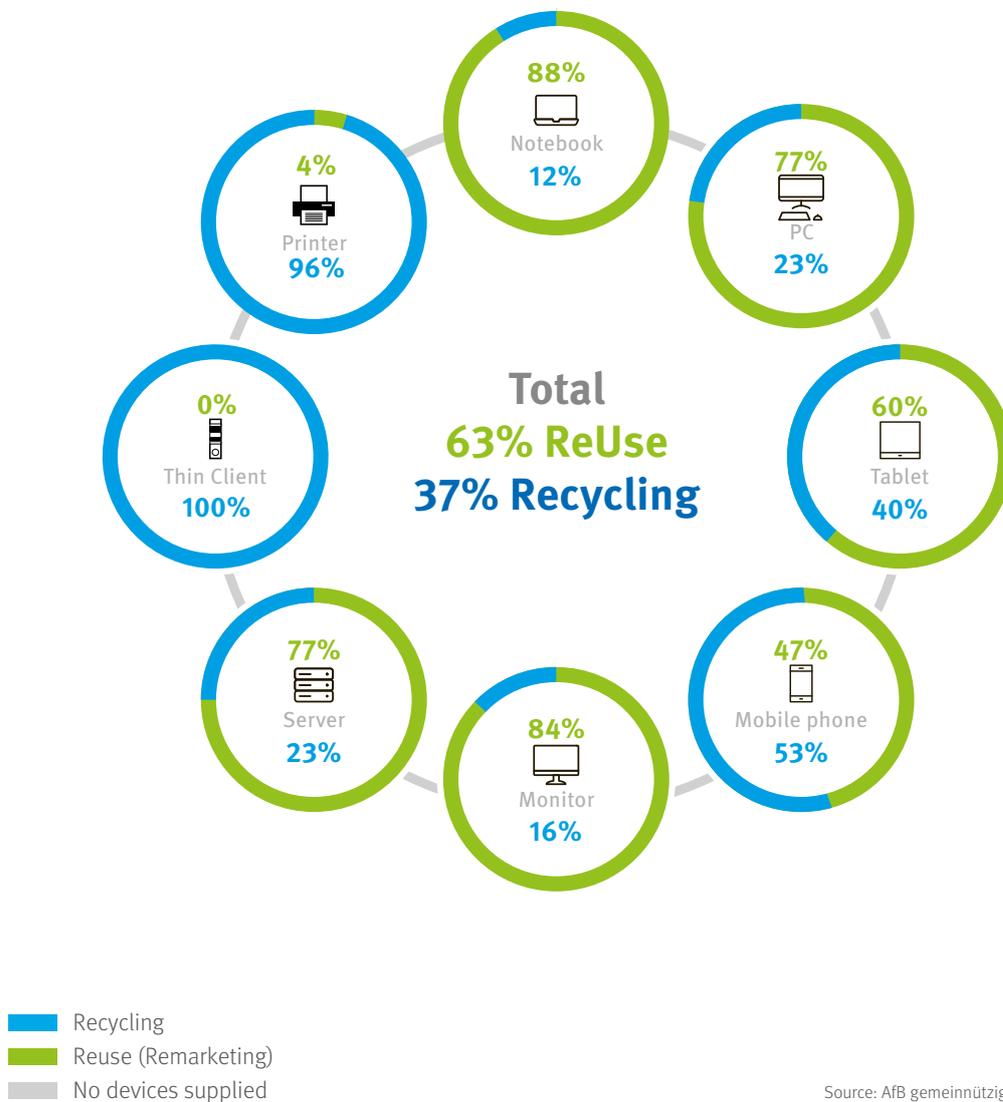
Since 2019, we have been working with the non-profit company AfB social & green IT (an employer for people with disabilities), which recycles and resells IT equipment. In 2022, AfB processed 3,370 decommissioned IT and mobile devices for us, with a total weight of 9.3 tonnes. The decommissioning of company laptops, PCs and smartphones saves energy, water and carbon equivalents while at the same time creating jobs for people with severe disabilities.

## REUSE AND RECYCLING IN OUR CERTIFIED PROCESS:



Quelle: AfB gemeinnützige GmbH

Following data sanitization, hardware testing, repair, upgrade and cleaning, AfB was able to remarket 63% of the devices decommissioned by Drees & Sommer. This represents a contribution to both resource conservation and inclusion.



Source: AfB gemeinnützige GmbH

## ENERGY AND CLIMATE: GREENHOUSE GAS INVENTORY 2022 AND CLIMATE TARGET

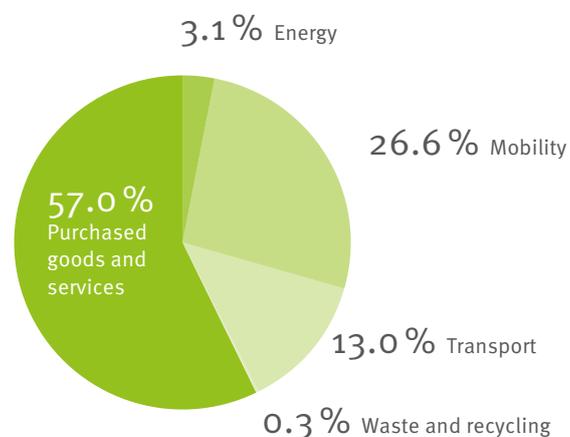
Building on measures already in place to reduce greenhouse gas emissions, we joined the (SBTi) in 2021. By 2024 we will publish a science-based decarbonization target that meets the requirements of the Paris Agreement and determines our future company climate strategy.

The Science Based Target Initiative (SBTi) is an alliance of the UN Global Compact, Carbon Disclosure Project, World Resources Institute and the World Wide Fund for Nature. Under the initiative, companies commit to setting and implementing their own greenhouse gas emissions reduction targets. The target setting is based on science to ensure that the goals of the Paris Climate Agreement are achieved. To this end, SBTi has developed its own standard based on the GHG Protocol.

Drees & Sommer calculates and recognizes all greenhouse gas emissions connected to its business operations. The greenhouse gas inventory is based on the internationally recognized standard 'The Greenhouse Gas Protocol' and the pertaining standards for scopes 1 to 3. All climate-relevant greenhouse gas emissions of scopes 1, 2 and 3 that fall under the operational control of the company are included. The data basis for the calculation of the emission factors is obtained from ecoinvent 3.6 (IPCC 2021 assessment method; GWP 100a). As in the previous years, the framework for preparing our 2022 greenhouse gas inventory was defined by myclimate. The result and the assessment method were validated by the consulting company Stakeholder Reporting.

At 57 percent, the biggest share of emissions is attributable to purchased goods, services and other investments made. An important part of our greenhouse gas emissions (almost 40 percent) is due to the categories 'mobility' (business travel and commuting) and transport (own vehicle fleet). Company-wide, our greenhouse gas inventory stands at 32,706.1 metric tons of CO<sub>2</sub>e.\*

### Greenhouse gas emissions by category



\* Figures based on metric tons of CO<sub>2</sub>e equivalents. The assessment takes into account all relevant greenhouse gases, as defined in the Greenhouse Gas Protocol.

Greenhouse gas emissions are divided into three ‘scopes’ in accordance with the Greenhouse Gas Protocol. This categorization makes it possible to identify where the emissions originate – at the company itself or in the upstream or downstream value chain, for example during the production, transport and use of goods (Scope 3).

- > Scope 1: All direct emissions from own or controlled sources (such as business travel with company cars).
- > Scope 2: All indirect emissions from the use of purchased energy consumed by the company.
- > Scope 3: All other indirect emissions resulting from the production of raw materials, products or services used by the company (such as business travel by rental car or plane).

In preparation for the development of a science-based emissions reduction target, in 2022 auditing was for the first time carried out in accordance with the requirements of the Science Based Target Initiative (SBTi). While in previous years it was only possible to collect partial data on Scope 3 emissions, these were fully taken into account for the 2022 financial year. In addition, the general data situation has been significantly improved. As a result, our Scope 3 emissions of 28,491 t CO<sub>2</sub>e are significantly higher than in the previous year (5,011 t CO<sub>2</sub>e). This has a significant impact on our overall balance, which totals 32,706 t CO<sub>2</sub>e for 2022.

The overall scope for the preparation of our global company balance sheet for 2022 was defined in collaboration with myclimate as follows:

#### Group greenhouse gas emissions by scope

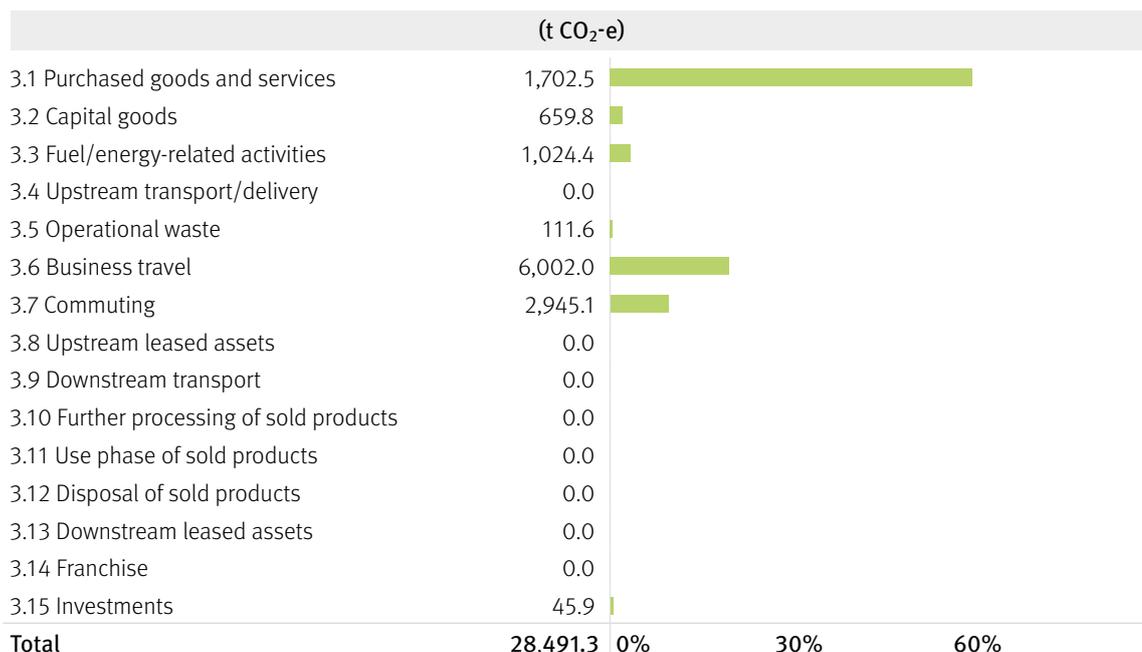
GRI 305-1	Scope 1	3,687.5		11%
GRI 305-2	Scope 2	527.3		2%
	Scope 3	28,491.3		87%
	<b>Total</b>	<b>32,706.1 (in tonnes of CO<sub>2</sub>e*)</b>		

\* Figures are based on tonnes of CO<sub>2</sub> equivalents. The calculation takes into account all relevant greenhouse gases into account in accordance with the Greenhouse Gas Protocol.

- Scope 1: Heating of buildings (fuels used), refrigerant losses and company cars
- Scope 2: Electricity for buildings, district heating and cooling
- Scope 3: Purchased goods and services, capital goods, upstream emissions from electricity and fuel use, operating waste, business travel, employee commuting and investment.

The Greenhouse Gas Protocol defines 15 categories for indirect emissions within the Scope 3 value chain, although not all of them are relevant and applicable to every company. This also applies to Drees & Sommer. At 17,702 t CO<sub>2</sub>e, purchased goods and services account for the bulk of Scope 3 emissions. A significant portion of our Scope 3 result is also attributable to emissions from commuting and business travel.

GRI 305-3



Scope 3 emissions divided into the GHG Protocol Standard's 15 categories

#### Strategy: avoid, reduce, compensate

Starting with the compilation of the greenhouse gas emissions inventory, Drees & Sommer identifies a number of measures to reduce the ecological footprint of all the company's divisions and processes. While we consider offsetting as an additional (temporary) way of compensating for unavoidable emissions, we always focus on avoiding and reducing greenhouse gas emissions.

To capture all relevant emission factors, in the past year we optimized our data collection. As we work out our SBTi climate action pathway, we are developing additional measures for avoiding, reducing and compensating emissions in the light of the results of the extended emissions inventory. We are able to build on solutions already implemented, including:

- › Since 2012, we have been purchasing 100% green electricity for our German offices and for company-owned charging stations (see Energy Consumption).
- › We use photovoltaic systems at the offices we own.
- › To ensure climate-friendly business travel, we introduced a travel policy in 2019 that stipulates, among other measures, that employees must use rail travel instead of short-haul flights wherever possible.
- › To promote climate-friendly mobility for our employees, we developed a comprehensive sustainable mobility concept in 2021. This is already being implemented (see Mobility).
- › Wherever possible, we are switching to recyclable products in our procurement processes (see Material Resources).
- › As in previous years, we will offset greenhouse gases equivalent to 15,000 tonnes of carbon in 2022 in accordance with the Gold Standard. We plan to expand both the offset volume and our offset portfolio in line with our full balance sheet.

#### Energy consumption

GRI 302-1

We make full use of renewable energy sources at all locations with the appropriate options. As a matter of principle, we purchase 100% green electricity for all regional offices in Germany, as well as for the company-owned charging stations. During the energy crisis at the beginning of 2022, we had to resort to conventional energy sources for several months as our energy supplier suffered a short-term supply bottleneck. This temporary purchase of conventional electricity at the German sites is an exception. The situation described, combined with the upgrade of the database at our international regional offices, led to a significant increase in conventional electricity consumption in 2022 (see Table).

As we lease the majority of our office space, we do not have direct influence on the sources of electricity and heat used at all locations. But we are in constant close exchange with our lessors in order to promote sustainable changes in leased offices too. In addition, in 2022 we switched to 100% green electricity for the data center capacities used by Drees & Sommer.

ELECTRICITY	YEAR 2019	YEAR 2020	YEAR 2021	YEAR 2022
Power renewable	2,248,468 kWh	1,914,375 kWh	2,145,622 kWh	1,813,571 kWh
Power conventional	75,012 kWh	49,474 kWh	43,042 kWh	935,264 kWh

HEAT AND COOLING	YEAR 2019	YEAR 2020	YEAR 2021	YEAR 2022
Natural gas	924,270 kWh	917,919 kWh	600,250 kWh	558,606 kWh
District heating				37,256 l
Propane gas	639,911 kWh	715,390 kWh	754,425 kWh	998,819 kWh
Heating oil	24,232 l	28,332 l	33,266 l	27,999 l

**MOBILITY: LOW-CARBON COMMUTING AND BUSINESS TRAVEL**

With a share of almost 40%, mobility accounts for a substantial portion of our climate footprint (see Energy and Climate). For this reason, a Dresco-internal team of experts developed a sustainable mobility concept in 2021 with an associated raft of measures that has been undergoing step by step implementation since the beginning of 2022. The Drees & Sommer mobility concept offers a wide range of options and, in particular, promotes alternative means of transport to the car. The options are flexible and feature low emissions.

By mobility, we mean all employee travel between home and work, to customers, project offices, construction sites and company events. To achieve even more, we are going a step further with offerings for recreation, family members and private mobility behavior. Our goal is to provide a 100% emission-free company passenger car fleet and a range of fully functional, flexible mobility options by 2025.

In addition, we organize cross-location mobility challenges (e.g. Fuel-saving Challenge), which aim to sensitize our employees to sustainable mobility behavior.

The sustainable mobility concept for our employees includes the following elements:\*



\* Not all elements are available at all regional offices

Also, the coronavirus pandemic has demonstrated the value of our continuous investment in digital communication, processes and methods over recent years. In recent months, more than 4,000 employees have been able to work digitally at the same time via mobile workplaces. Business travel is significantly down, as are the associated with high CO2 emissions.

GRI 303-1

GRI 303-5

**WATER: PROTECTION OF ESSENTIAL RESOURCES**

On the way to becoming a Beneficial Company, we have set ourselves the goal of using resources sparingly in the context of our business activities. This also includes economical water consumption. In the past year, we have further expanded the database for this purpose. In the coming years, we are faced with the task of expanding the database to cover our international offices as well and defining appropriate savings measures based on this. Based on projections, total water consumption for the Group was estimated at 10,552 m³.

**WATER CONSUMPTION BY LOCATION/REGION IN 2022**

Germany	Austria	Switzerland	Rest of Europe	Outside Europe	TOTAL
8,766 m³	157 m³	519 m³	991 m³	119 m³	10,552 m³

**Water reduction measures**

We have installed electric taps in many regional offices. When planning remodeling or moving into new offices, we always examine the installation of additional water-saving systems. We also use innovative solutions in our office buildings. For example, three tanks on the roof of Drees & Sommer’s innovative OWP12 building in Stuttgart collect rainwater, which is used to irrigate the green facade (see Biodiversity).

However, in order to steadily reduce our water consumption, it is also important to sensitize employees to the use of resources in their everyday work. For example, employees at the Frankfurt site save around 1,700 liters of water per year by using the same cup for their tea or coffee all day.

**Protection of the oceans**

In addition to reducing our own water consumption, it is important to us to promote the cleaning of polluted waters to protect the environment. Together with EPEA – Part of Drees & Sommer, we have been cooperating with the environmental organization everwave on this topic since the end of 2022. With the help of technological innovations, the German startup clears plastic waste and thus specifically addresses one of the main sources of pollution of the world’s oceans.



**BIODIVERSITY: THE CONSTRUCTION SECTOR’S RESPONSIBILITY**

The construction sector contributes significantly to the stress on local biodiversity areas through soil sealing, the expansion of infrastructure, the fragmentation of habitats, as well as through waste and noise pollution, etc. As a consulting company for the construction industry, we accompany our customers from inner-city locations to the most remote regions of the world. So we see it as our role to provide customers with guidance on how to integrate biodiversity measures (such as green facades, roof areas and site search).

GRI 304-1

As far as possible, we also try to take measures to protect biodiversity at our own sites. As a service company with offices in central city locations, there is an extremely low risk that our offices will be directly adjacent to protected areas. With the exception of our offices in Stuttgart, Drees & Sommer leases all office space and therefore has no access to rooftops or outdoor facilities. Nevertheless, in 2021 we developed a biodiversity concept to create a general understanding of the topic, plan possible measures at our sites and identify potential partnerships.

Various measures for the protection and promotion of biodiversity have already been implemented based on this concept:



Construction of a green facade on the innovative 'OWP12' building in Stuttgart



Care and management of bee colonies to strengthen the ecosystem in Stuttgart



Cooperation with the Loki Schmidt Foundation for the preservation of a biodiversity-rich meadow orchard in northern Germany



Financing the annual planting of 75,000 trees to stabilize global biodiversity



# SOCIAL

## **EMPLOYEES: THE REASON FOR OUR COMPANY'S SUCCESS**

Even in challenging times, we have been able to demonstrate to our customers that their construction and real estate projects are in good hands with us. Our employees are the key to our success. Accordingly, we attach great importance to the health, advancement and further development of our employees. In everything we do, the nine statements help us as a guiding principle, providing orientation for cooperation and work at Drees & Sommer.

### **Corporate Philosophy**

The Drees & Sommer corporate philosophy consists of eight statements that express how we think, how we work together, and what sets us apart. The first statement (VALUE GUARANTEED) shows what we achieve. The following five statements explain how we do this:

- › By acting ethically (SUCCESS WITH INTEGRITY).
- › By giving our employees adequate scope (GOOD IDEAS – NO LIMITS).
- › By assuming a leadership role in the marketplace (LEADING THE WAY).
- › By retaining our partnership-based company structure (INDEPENDENT TOGETHER).
- › By taking pride in success with our clients (PASSION FOR PERFORMANCE).

Each statement has two dimensions. What it means for our clients and what it means for our employees. We also say where we provide our services (GLOBALLY LOCAL) and look to the future (INNOVATION FOR THE FUTURE). BLUE IS BOUNDLESS is our Diversity Statement. Diversity inspires and enriches our work.

## **STATEMENTS**

- 01 VALUE GUARANTEED**
- 02 SUCCESS WITH INTEGRITY**
- 03 GOOD IDEAS – NO LIMITS**
- 04 LEADING THE WAY**
- 05 INDEPENDENT TOGETHER**
- 06 PASSION FOR PERFORMANCE**
- 07 GLOBALLY LOCAL**
- 08 INNOVATION FOR THE FUTURE**
- 09 BLUE IS BOUNDLESS**



### **Employee engagement**

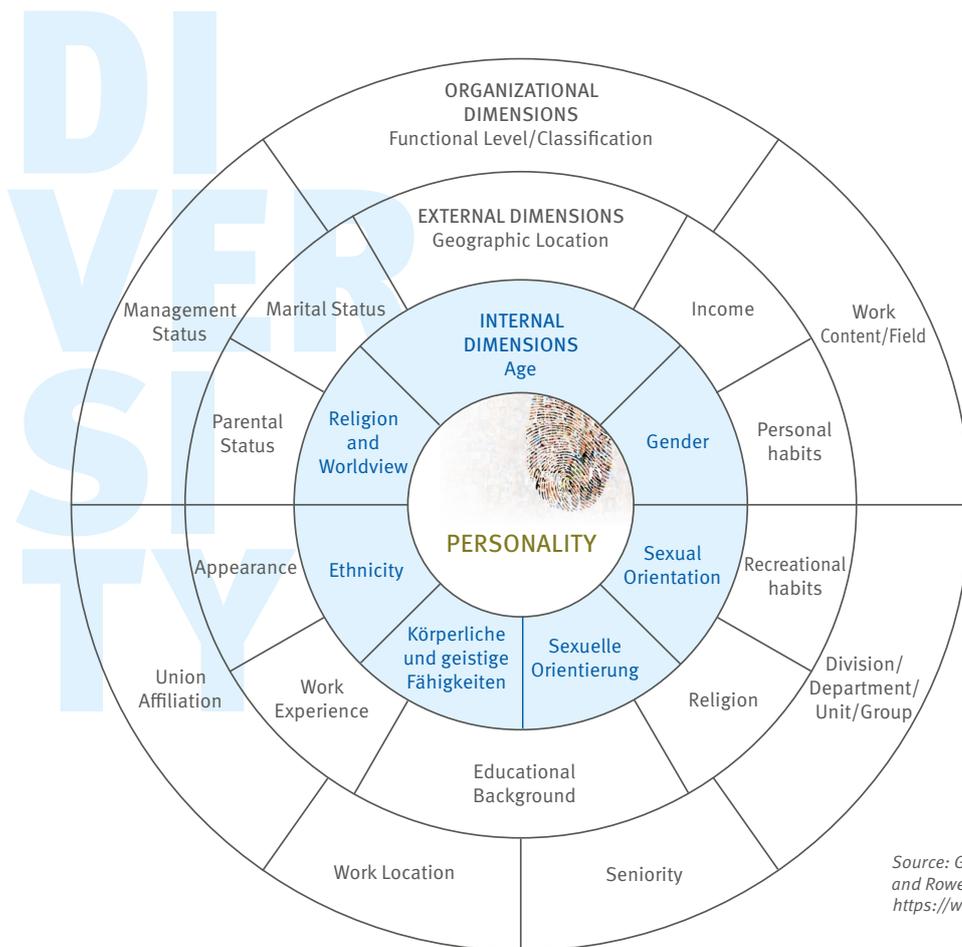
To allow our employees to actively contribute to the shaping the company, we offer wide-ranging opportunities for social dialog, feedback conversations and submission of suggestions. Drees & Sommer conducted an anonymous survey on employee satisfaction with the help of an external consulting firm. 76% of eligible Dresos responded to the survey. This reflects the willingness of our colleagues to help build the future of Drees & Sommer and it has delivered representative results. Following an evaluation, a comprehensive package of measures was adopted last year to specifically address the challenges identified by the survey. All permanent employees are actively involved in the follow-up process. Each team is provided by its manager with a comprehensive (anonymized) overview of the unit's strengths and areas for improvement. The teams worked together to identify areas where action is needed (e.g. high workload) and to derive appropriate measures, which continued to be implemented throughout 2022. Another pulse survey is planned for 2023 to check the effectiveness of the measures.

In 2022, we launched a new social intranet that offers all employees the opportunity to vote, discuss and comment, in addition to sharing relevant content. 'CLICK', the integrated CIP tool, can be used to submit suggestions for improving internal processes. More than half of the proposals submitted concerned material topics related to our Beneficial Company strategy (such as environment, employees and society). The proposals are assigned to appropriate people for review. We ensure that all audit steps and the implementation status are transparently communicated. We have also established a Beneficial Company Network for the joint implementation of sustainability-specific topics. Members exchange information about local initiatives and plan cross-site activities to implement the sustainability strategy.

In addition, our European Employee Forum is responsible for cross-border matters affecting the interests of employees. The Executive Board informs, consults and exchanges views with the Forum on relevant issues, and the Forum then passes information on to all Group employees. The three members are elected for a term of five years.

### A respectful environment for all

Right mix. Real value. What applies to our projects also applies to the people at Drees & Sommer. We want to ensure equality of opportunity. This means that we do not discriminate against or favor anyone based on characteristics such as age, gender, sexual orientation, physical or mental abilities, descent, nationality or religion. It is important to us that our company integrates all dimensions of diversity. We want to consistently embrace Diversity and Inclusion, and create a respectful work environment for all colleagues. To communicate this understanding both internally and externally, we have included Diversity and Inclusion in our guiding principles. Diversity also forms part of our strategy and is integrated into our Leadership Charter.



In order to promote a diverse and inclusive culture, we developed a package of measures in 2022 based on an analysis with internal and external experts, the implementation of which is the responsibility of an interdisciplinary core team and an executive sponsor. Eight areas of action were defined:

Creating diversity and equal participation at all job levels and subareas – regardless of diversity dimensions	Empowerment of Employees	Awareness and competence with regard to Diversity and Inclusion throughout the company (for managers and all employees)	Diversity-conscious design of processes and working conditions
Diversity-conscious recruiting: Approaching, hiring, onboarding and retaining the best	Diversity-friendly language: Awareness and empowerment of diversity-based communication and interaction throughout the entire company	Cooperation with committees and associations: The market perceives Drees & Sommer as a company that credibly embraces Diversity and Inclusion	Continuous development of Diversity and Inclusion management

Measures already taken include the establishment of a diversity network and a women’s network. These networks offer employees safe spaces to exchange experiences and give them the opportunity to contribute ideas and participate in joint initiatives. The Diversity and Inclusion Core Team collaborates closely with the networks and with the Young European Board.

In the social intranet introduced in 2022, all relevant content is continuously supplemented by the core team on its own Diversity and Inclusion page. Employees can find information on contact persons, measures and current learning opportunities there.

The anti-discrimination approach is integrated into all our core HR processes. As part of our leadership program, we provide our managers (at all levels) with training based on the ‘unconscious bias’ approach. These topics are also an integral part of training courses for recruitment and employee interviews. In addition to managers, other important decision-makers (such as HR and Corporate Communications) are involved in the training sessions. All Diversity and Inclusion measures are continuously evaluated and adjusted as required.

It’s all about the mix:  
Scan this QR code to access  
the Drees & Sommer Group  
Diversity Statement.



## Diversity among employees

Percentage of employees per employee category in each of the following diversity categories:

By gender

EMPLOYEE CATEGORY	MALE	FEMALE	DIVERSE	TOTAL
Partner/Associate Partner	2.2 %	0.2 %	0.0 %	2.4 %
Operational management	5.7 %	1.3 %	0.0 %	7.2 %
Project leader	19.1 %	9.0 %	0.0 %	28.1 %
Project management	19.3 %	17.3 %	0.02 %	36.5 %
Back office	0.4 %	11.1 %	0.0 %	11.4 %
Temporary staff	6.8 %	7.0 %	0.0 %	13.8 %
Trainees	0.2 %	0.4 %	0.0 %	0.6 %
<b>Total</b>	<b>53.7 %</b>	<b>46.3 %</b>	<b>0.02 %</b>	<b>100.00 %</b>

By age group

EMPLOYEE CATEGORY	< 30	30 – 50	> 50	TOTAL
Partner/Associate Partner	0.00 %	1.4 %	1.0 %	2.4 %
Operational management	0.02 %	4.6 %	2.5 %	7.1 %
Project leader	1.3 %	21.3 %	5.5 %	28.1 %
Project management	13.7 %	20.3 %	2.5 %	36.5 %
Back office	1.8 %	7.5 %	2.1 %	11.5 %
Temporary staff	12.6 %	0.9 %	0.3 %	13.8 %
Trainees	0.6 %	0.02 %	0.00 %	0.6 %
<b>Total</b>	<b>30.0 %</b>	<b>56.0 %</b>	<b>13.9 %</b>	<b>100.00 %</b>

By nationality

EMPLOYEE CATEGORY	GERMAN	EUROPEAN	INTERNATIONAL	TOTAL
Partner/Associate Partner	2.1 %	0.3 %	0.0 %	2.4 %
Operational management	6.5 %	0.6 %	0.1 %	7.2 %
Project leader	23.8 %	3.8 %	0.4 %	28.1 %
Project management	25.9 %	8.3 %	2.3 %	36.5 %
Back office	9.6 %	1.7 %	0.1 %	11.4 %
Temporary staff	11.6 %	1.4 %	0.9 %	13.8 %
Trainees	0.5 %	0.1 %	0.0 %	0.6 %
<b>Total</b>	<b>80.0 %</b>	<b>16.2 %</b>	<b>3.8 %</b>	<b>100.0 %</b>

### Diversity in governing bodies

GRI 405-1

As a holding company, Drees & Sommer SE is the owner of the independent operational units of the Drees & Sommer Group. The highest controlling body is the Supervisory Board. It has two female and four male members.

### Ratio of male and female basic salary and remuneration

GRI 405-2

At Drees & Sommer, there is no discernible gender pay gap. To enable even greater comparability, we changed our Group-wide remuneration model in 2022. Specifically, we introduced a fixed salary range for each job level, which is reviewed annually. For this purpose, we work with external consulting companies that provide international market data.

In line with our Beneficial Company strategy and as an employer striving to be fit for the future, we will continue to give this issue priority. The market-oriented remuneration of each employee is based exclusively on their qualifications and on the requirements of the position they hold.

### Employment relationship

GRI 2-7

In 2022, Drees & Sommer employed 5,104 people worldwide. The following tables provide information on the distribution of employees by type of contract and type of employment, by gender and region. The following calculations are based on per capita figures at the end of the reporting period (31.12.2022).

TYPE OF CONTRACT	MALE	FEMALE	DIVERSE	TOTAL
Temporary	190	140	0	330
Permanent	2,550	2,223	1	4,774
Total	2,740	2,363	1	5,104

In 2022, Drees & Sommer employed 5,104 people worldwide. The majority were located in Germany. A further 763 persons worked at foreign locations. In 2022, 176 employees were employed by Drees & Sommer subsidiaries.

TYPE OF CONTRACT	ABROAD	SUBSIDIARIES	GERMANY	TOTAL
Temporary	81	14	235	330
Permanent	682	162	3,930	4,774
Total	763	176	4,165	5,104

The majority of Drees & Sommer employees work full-time. However, significantly more women than men are employed part-time. Comprehensive programs to promote better harmonization of work and family (such as flexible working hours) are already addressing this imbalance (see also Additional company benefits).

TYPE OF EMPLOYMENT	MALE	FEMALE	DIVERSE	TOTAL
Part-time	427	903	1	1,331
Full-time	2,313	1,460		3,773
Total	2,740	2,363	1	5,104

TYPE OF EMPLOYMENT	FOREIGN	SUBSIDIARIES	DOMESTIC	TOTAL
Part-time	151	47	1,333	1,331
Full-time	612	129	3,032	3,773
Total	763	176	4,165	5,104

The Drees & Sommer Group, including all subsidiaries, does not engage employees on zero-hour contracts.

GRI 401-1

### New colleagues

In 2022, we gained 625 new female colleagues and 743 new male colleagues (including through M&As). 751 people belong to the age group of 30 to 50 years, 489 new employees are under 30 years of age and 126 new employees are over 50.

AGE GROUP	MALE	FEMALE	DIVERSE	TOTAL
< 30	252	237	0	489
30 – 50	413	338	0	751
> 50	76	50		126
N/A	2	0	0	2
<b>Total</b>	<b>743</b>	<b>625</b>	<b>0</b>	<b>1,368</b>

Number of new hires by region:

REGION	MALE	FEMALE	DIVERSE	TOTAL
Domestic	528	467	0	995
Subsidiaries	65	28	0	93
Foreign	150	130	0	280
<b>Total</b>	<b>743</b>	<b>625</b>	<b>0</b>	<b>1,368</b>

Rate of change compared to 2021:

AGE GROUP	MALE	FEMALE	DIVERSE	TOTAL
< 30	56%	22%	-100%	37%
30 – 50	69%	93%		79%
> 50	52%	117%		73%
N/A				
<b>Total</b>	<b>63%</b>	<b>59%</b>	<b>-100%</b>	<b>61%</b>

### Fluctuation by gender and age group

Over the course of 2022, we were able to recruit 1,368 new colleagues, but also had to part company with 626 employees for various reasons. This resulted in an average fluctuation rate of 15.2% (employee and employer terminations). The women's rate is higher at 16.8%. The fluctuation rate for men in 2022 was 13.9%.

The highest fluctuation rate by age group in 2022 was recorded among employees under the age of 30 (18.7%). The fluctuation rate was 14.8% in the 30-50 age group and 12.5% in the over-50 age group.

### Minimum notification period for operational changes

In the event of operational changes, we comply with the appropriate legal requirements at minimum. Communication is a top priority in the Drees & Sommer Group. Despite any applicable statutory requirements, it is our practice to inform employees at an early stage about any upcoming changes. In the event of significant changes of a cross-border nature, we inform the European Employee Forum in advance.

GRI 402-1

### Recruiting und onboarding

When filling vacant positions, we match our requirements profile with a particular candidate's competence profile. All those involved in the process (such as HR and managers) are given training in unconscious bias.

We want to give our new colleagues a pleasant and successful start at the company. To this end, we support them right from the start with all the information they need and help them establish their personal network. In addition to their manager, mentors are available to new employees to help them with their induction.

In addition, we have the following reviews:

- › A 100-day review in which employees exchange initial feedback with their manager.
- › The annual performance review in which employees and managers discuss past and future goals and agree on measures for personal and professional development.
- › We offer an additional onboarding consultation with HR business partners to professionals with four or more years of professional experience.
- › We identify employees with special potential and promote their development

### Regular performance and development reviews

GRI 404-2

The introduction of the job model in 2020 has made development prospects transparent Group-wide. The job model contains expectation profiles for each position. Each is valid for Drees & Sommer companies worldwide. This allows the potential and performance of employees to be uniformly assessed.

GRI 404-3

All employees undergo a performance review with their manager once a year. This involves both a performance appraisal and definition of development measures. At least one review meeting takes place during the course of the year, during which the status of the development goals and measures is reviewed and these are adjusted, if necessary. The evaluation results, target and development plans are documented in a central system and are accessible to the employee and their manager at any time.

### Employee personal and professional development

GRI 404-2

Drees & Sommer attaches great importance to promoting the professional and personal development of its employees. Employees can register for training courses of their choice and view their personal learning plan on the 'MyAcademy' learning platform. In 2022, we offered some 400 different events (from virtual learning courses to 4-day face-to-face events). The development paths and job family profiles provide employees and managers with guidance as to which skill-building measures are to be completed for each job level. If we do not have any appropriate offerings in-house, employees have the opportunity to attend external training. In addition, employees can access a variety of media for self-study.

Average number of hours spent on education and training in 2022 by gender:

GRI 404-1

MALE	FEMALE	PER EMPLOYEE
21.3 h	20.3 h	20.8 h

In addition, we provide financial support for part-time courses of study that combine theory and practice. Drees & Sommer pays part of the costs and, wherever possible, supports academic continuing education.

### Supplementary company benefits

Our work has become digital, mobile, interdisciplinary and transnational. We constantly face new requirements. DRESOMORE is our holistic approach to dealing with increasingly complex world. DRESOMORE puts the focus on our employees. As an employer, we go the extra mile to create the best possible work environment with and for them. As a vibrant platform, DRESOMORE bundles all services relating to our work environment. It comprises the three clusters Business, Balance and Benefits. These include the aspects of leadership, mobile working, family and career, health and safety, rooms and fitout, IT equipment, and mobility.



## BUSINESS

We offer our employees the opportunity to combine work and private life through our attractive offerings. Continuing specialist and interdisciplinary education ensures that we can continue to foster the right employees in the right place.



## BALANCE

Our employees are our greatest asset and our focus is always firmly on people. That's why we promote physical and mental fitness to keep our teams healthy and well-balanced.



## BENEFITS

We offer many benefits, discounts and additional services in addition to a modern workplace. In this way, we generate a wide range of added value, from mobility opportunities to financial support.

Mobile working	Flexible working hours	Company cars
Modern workplaces	External anonymous Employee Survey	Company bike leasing
Corporate Credit Card	Regular health checks	Public transport subsidy
Free parking	Health bonus	SHARENOW for Business
A range of part-time models	EGYM Wellpass membership	Special offers for employees
Trust-based working hours	Active breaks and yoga	Shareholding & profit participation rights
Drees & Sommer Academy	Ergonomic workstations	Bonuses and special leave
Keep on Learning	Cafeteria and breakfast service	Anniversary bonuses
Personal development plan	Fresh fruit	Childcare subsidy
Support for master's and certificate programs	Canteen on the Stuttgart campus	Dec. 24 + 31 off
	Water, tea and coffee	Group contract for occupational disability insurance
	Team workshops	Financial support in the event of long-term illness
	Colleague and networking teams	Company pension plan
	Sports meets	
	Regular health awareness weeks	

In some cases, the offerings vary according to country-specific characteristics. As an employer that adheres to applicable laws and for whom the equal treatment of all employees is important, we do not differentiate between full-time or part-time employees or fixed-term employment relationships when granting company benefits. There is also no differentiation by regional office. All employees working for the same company have the same range of benefits to choose from. As an employer, we believe it is more important to offer the right combination of benefits. The only time there is any differentiation in the range of benefits is when this appears necessary on objective grounds.

GRI 403-6

### Healthcare and Occupational Health and Safety

To ensure a balance to office work, Drees & Sommer provides employees with a wide range of health-promoting services. In 2022, two new measures were added.

Regular health awareness weeks are offered in collaboration with the Techniker Krankenkasse health fund. A wide range of offerings including exercise, relaxation and mindfulness provides stimulating input for our employees. We also offer regular exercise courses such as 'Yoga' and 'Active breaks' to encourage our employees to keep moving every day.

In 2022, we also introduced the EGYM Wellpass throughout Germany as an additional company fitness offering. This allows employees to use the services and facilities of over 6,000 network partners. The offerings are not limited to gyms, but include a wide range of sports such as dancing, swimming, climbing and meditation. There are also more than 2,000 online courses that can be followed at home.

We also offer our employees other benefits, some of which vary depending on the location and country-specific characteristics:



The Employee Assistance Program (EAP) offers professional, external and anonymous short-term consulting on personal and professional issues and provides support with everyday problems (such as the search for childcare places). The EAP is available free of charge to all national and international employees as well as to their immediate family members and people living in the household. In 2022, the EAP had a utilization rate of 4.5%. This puts us in a roughly average position by external international comparison.



Sports and health: people who regularly take part in sport find it easier to keep fit and healthy. That is why we reward employees who continuously and regularly take part in sporting activities in a club or fitness studio – by giving them a health bonus. We also offer health-promoting benefits, such as the job bike.



On top of market-rate remuneration, we offer attractive financial benefits. For instance, we support employees by offering special conditions for financial security after retirement and in the event of incapacity for work. For parents of children below school age, we subsidize the cost of childcare.

GRI 403-3



Drees & Sommer offers occupational health care. This can help prevent or enable early detection of possible health problems that can arise from working at computer workstations. The prevention measures include a general survey and consultation as well as an eyesight test, and is carried out by company doctors.



We attach great importance to protecting our employees' eyes and health by providing high-quality IT equipment. For example, we enable everyone to work from home and allow employees to order a screen if required.

## Health and occupational safety management

GRI 403-1

Drees & Sommer's values and parameters for occupational health and safety are enshrined in our 'VALUE GUARANTEED' statement and the 'Declaration of Drees & Sommer Occupational Health & Safety Principles' adopted by the Executive Board. These provide all employees with guidance for their daily conduct. We comply with all statutory health and occupational safety regulations.

GRI 403-8

Our offerings in all areas of our everyday work are prevention-oriented to offer our employees a workplace with a future, amenity and the greatest possible level of safety. The Occupational Health and Safety Manual documents all the essential contents of the Occupational Health and Safety Management System (OHSMS), which is certified to ISO 45001.

GRI 403-5

The OHSMS applies to all German sites and German companies in the Group. This covers all employees engaged there (84% of the total workforce) and their activities. According to our risk assessments and accident analyses, the greatest dangers lurk not in our offices, but when traveling and on the construction sites we supervise. That is why we pay particular attention to travel and transport safety and to employees working on construction sites. The latter are given intensive training and appropriate hazard assessments are undertaken at all construction sites.

Further system and process optimization was carried out in 2022. All our international sites and companies are to be integrated into the existing OHSMS in the medium term. An overarching mandatory Occupational Health and Safety Manual is currently being developed for this purpose. Based on ISO 45001, it will apply to the entire Group and will contain minimum international standards.

GRI 403-9

In 2022, 14 accidents were recorded at our German sites (2021: 18 accidents). This corresponds to an accident frequency (number of accidents per 1 million working hours) of 2.2 (down 21.5% on 2021). Once again, no fatal accidents were recorded in the reporting year. Our aim is to record and report corresponding statistics for our international sites in future.

## SOCIETY: PROMOTING EQUALITY OF OPPORTUNITY

We are committed to the sustainable transformation of the economy. In view of the complex global economic systems, adherence to ethical business practices plays an essential role here, as does the sparing use of resources. By joining the United Nations Global Compact, we, along with numerous other companies, have committed to working to promote responsible corporate governance. The organizations participating in the initiative undertake to ensure that their activities and strategies are aligned with ten principles in the areas of human rights, labor standards, the environment and corruption prevention. In our 'Communication on Progress', Drees & Sommer reports annually on the status of implementation (see also: Our contribution to the UN Global Compact).



## Responsibility in the supply chain

GRI 2-23

GRI 2-25

As a consulting company, we have a relatively small supplier base compared to manufacturing companies, but it is a matter of great importance to us to implement high social and ecological standards throughout the entire purchasing process. Our goal is to constantly promote human rights, to protect the environment within our value and supply chains and to prevent violations of human rights and environmental laws. We respect internationally recognized human rights, implement applicable law, and ensure that human rights and environmental protection are accorded equal respect in our business activities. Our responsibility with regard to respect for human rights and the protection of the environment as a natural basis of life is based on our human rights strategy, as set out in our Declaration of Principles. We also require all business partners, including their subcontractors and suppliers, to adhere to our business partner compliance commitment.

The Group-wide enshrinement of a sustainable procurement policy is planned for 2023. In order to avoid risks, all suppliers undergo a regular risk analysis, the results of which are evaluated by a committee consisting of employees from the areas Legal, Compliance, Sustainability, Risk Management, Finance and Purchasing. In addition, we have introduced further preventive measures (e.g. confirmation letters) that minimize the risk of environmental and human rights abuses along the supply chain. Identified risks are immediately addressed by appropriate corrective measures.

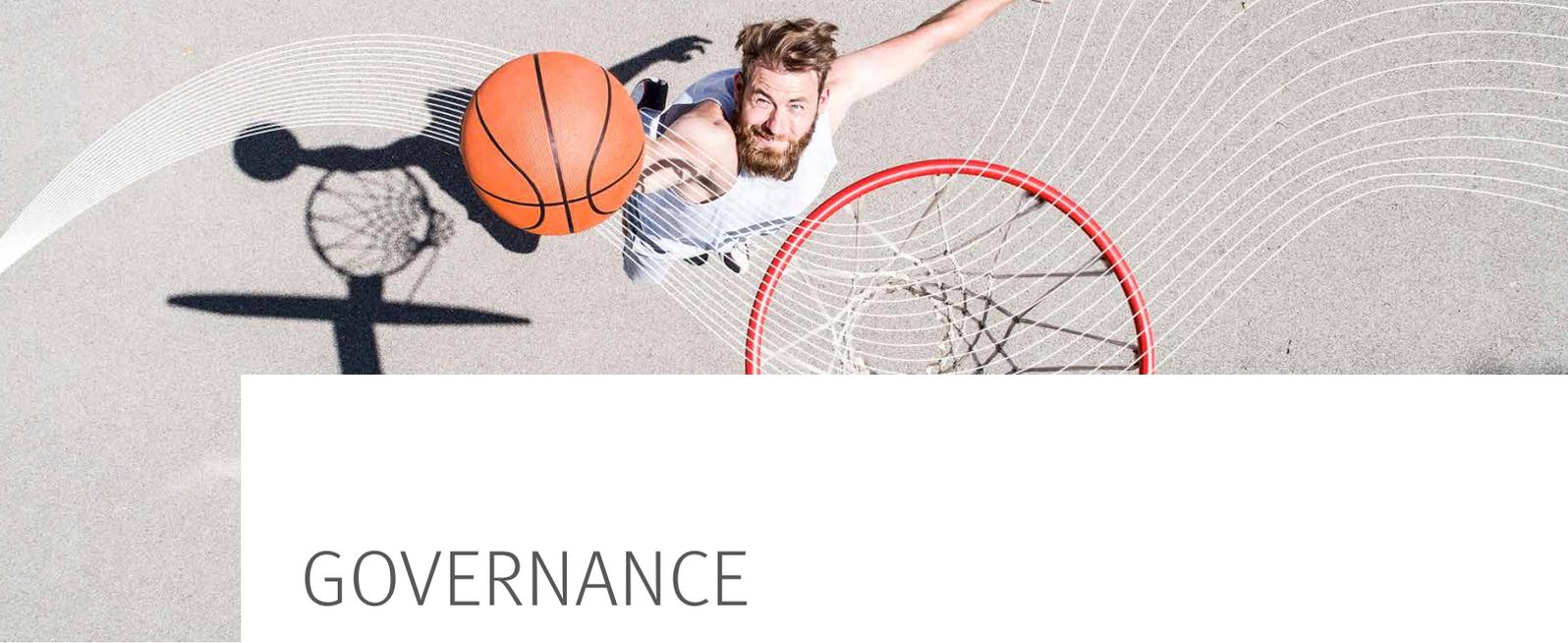
To our  
Human Rights Policy



### **Social and ecological commitment**

We promote climate protection and social commitment. On the occasion of our 50th anniversary, we carried out 50 social and ecological projects. This provided the impetus to continue to support projects on a regular basis in the future. In order to fulfil our social responsibility, we introduced a structure for the long-term promotion of social and ecological projects in 2021, allowing our sustainability projects to be handled centrally.

In addition to financial support, our employees also had the opportunity to participate in local projects at their regional office as part of 2022 Social Days. Covering such activities as sorting clothing donations for the homeless, participating in dragon boat races and charity runs for good cause, conducting a bone marrow donor registration campaign, tree planting or a work assignment in a botanical garden – our employees' commitment is diverse and will continue to be supported by Drees & Sommer in 2023.

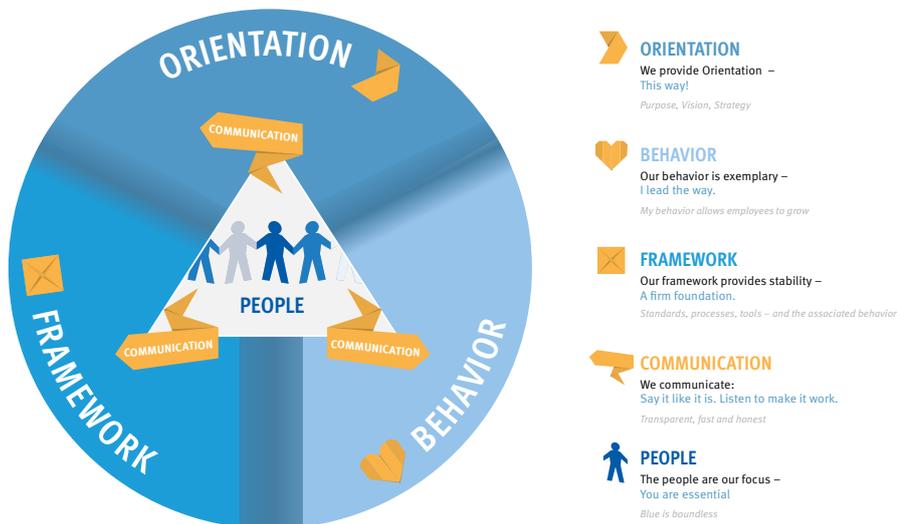


# GOVERNANCE

For Drees & Sommer, responsible company management consists of value-based action, transparent and credible communication and compliance with international standards even beyond the legal requirements. In our consulting activities we also focus on the greatest possible effectiveness for sustainability, we set scientifically based goals, and we invest in sustainable innovations to ensure our long-term company success. Under the action field designations 'Leadership' and 'Profitability', essentially the following activities are presented.

## LEADERSHIP: SUPPORT FOR MANAGERIAL STAFF LEADS TO SUPPORT FOR ALL EMPLOYEES

People are the central focus in our company, and we draw our vitality from the diversity of our employees. Transparent communication creates orientation, provides a framework and influences our behavior. We encourage our employees to play an active role in the development of the company. Our managerial staff play a key role in our value-based employee leadership and support. We have extended our in-service training for the managerial staff to ensure that leadership skills are supported in the best possible way.



Within the frame of leadership nuggets, all managers have been offered learning units regarding remote leadership and emotional leadership and resilience and healthy leadership. These nuggets prepare our managers to meet the challenges of a changing work environment (New Work) and contribute to a sustainable leadership development at Drees & Sommer.

## Transparent Communication

In the past years, Drees & Sommer has gradually developed an internal Sustainability department and introduced sustainability reporting. Responsible for sustainability issues are Steffen Szeidl at Executive Board level and Dr. Peter Möhle for the Partners. The Sustainability department directly reports to the senior management. Reports are prepared quarterly and submitted to the Executive Board and the Partners. Sustainability reports are based on collected data. The gathering of this data is a complex task for large companies. It is the aim of the Sustainability team to continuously expand this data basis and to comprehensively and transparently inform all stakeholders about our sustainability-related activities.

## Formats for Direct Exchange and Discussion with our Stakeholders

GRI 2-29

We engage in transparent dialog and constructive collaboration to ensure that we do justice to the interests of all stakeholders in our activities. In 2022, we offered different formats for exchange in order to get in touch with our clients and business partners. In addition to our representation at exhibitions and trade fairs (e.g. the EXPO REAL in the German city of Munich), we took part as exhibitors in the Greentech Festival. At our urban sustainability hub we explained, together with our partners, how the construction and real estate industry can successfully integrate sustainable solutions.

In our themed road trip we organized a series of events in Austria, Germany, Poland and Switzerland as an inter-disciplinary dialog initiative with participants from various sectors. Under the title People, Process, Places we discussed various aspects of digital and analog transformation with a number of partners, creative minds and hosts. The series of events provided a platform for open discourse, as well as room for knowledge transfer and workshops. Further initiatives such as Designing the Future or Re-Building Europe also partly focused on issues regarding sustainability. Investments in effective and sustainable innovations are necessary to face the ecological and social challenges of our time. At our startup hub in Berlin, we develop innovative solutions for the real estate industry, jointly with clients, partners, startups and grownups. Creators is the name of another important format for exchange: an innovative ecosystem for stakeholders from the construction and real estate sector, such as established companies, startups, universities and business angels. Pitch events, innovation talks, and virtual discussion panels are organized in addition to hackathons and accelerator programs.

### Number of Events in 2022 (78 in total)

- > 16 x inhouse events
- > 9 x digital events
- > 9 x hybrid events
- > 44 x on-site events, including trade fairs and exhibitions

### Number of Participants in 2022 (15,270 in total)

- > 2,145 online participants
- > 13,125 on-site participants



## Memberships in Associations and Initiatives

Drees & Sommer takes part in the following initiatives (and many more):

- › Women into Leadership
- › German Sustainable Building Council (Deutsche Gesellschaft für Nachhaltiges Bauen – DGNB), founding member
- › econsense Sustainability Competence Program – Forum for Sustainable Development of German Business (econsense Kompetenzprogramm – Forum Nachhaltige Entwicklung der Deutschen Wirtschaft e. V.)
- › ZIA – German Property Federation (Zentraler Immobilien Ausschuss)
- › ICG – Institute for Corporate Governance (Institut für Corporate Governance e. V.)
- › CDGW – Club of Healthcare Industry (Club der Gesundheitswirtschaft)
- › iddiw – German Institute of Real Estate Affairs (Institut der deutschen Immobilienwirtschaft)
- › BIM Cluster Baden-Württemberg e. V.
- › Chambers of architects (Architektenkammern) of the federal states of Baden-Wuerttemberg, Hesse, Bavaria, Hamburg, and others
- › Supporting association of the economy in the Nuremberg European Metropolitan Region (Förderverein Wirtschaft für die europäische Metropolregion Nürnberg e. V.)
- › Chamber of engineers (Ingenieurkammer) of the federal states of Baden-Wuerttemberg, Hesse, Bavaria, Hamburg and others
- › VDI – Association of German Engineers (Verein Deutscher Ingenieure e. V.)
- › Women in the Real Estate Industry (Frauen in der Immobilienwirtschaft e. V.)
- › German Energy Agency (Deutsche Energie-Agentur GmbH)
- › HAK – Hamburg Chamber of Architects (Hamburgische Architektenkammer)
- › BFW – Federal Association of Independent Real Estate and Housing Companies (Bundesverband freier Immobilien- und Wohnungsunternehmen)
- › b.zb – Bremen Center for Building Culture (Bremer Zentrum für Baukultur)
- › Friends' Association of the Federal Foundation for Baukultur (Förderverein Bundesstiftung Baukultur)
- › Urban Land Institute Germany
- › Association for the promotion of Architecture, Engineering and Building Technology (Gesellschaft zur Förderung der Architektur, des Bauingenieurwesens und der Gebäudetechnik)
- › RICS membership (individual members of staff)

## Sustainability Awards



EcoVadis awarded Drees & Sommer with a Silver medal for its sustainability performance.



Drees & Sommer received an ESG Transformation Award for the sustainable transformation of its organization.



Drees & Sommer topped the list of the best real estate employers published by Immobilien Zeitung.

## PROFITABILITY: SUSTAINABLE ECONOMIC CORPORATE DEVELOPMENT

Drees & Sommer continues its consistent growth trajectory.

### Profit and Loss Statement

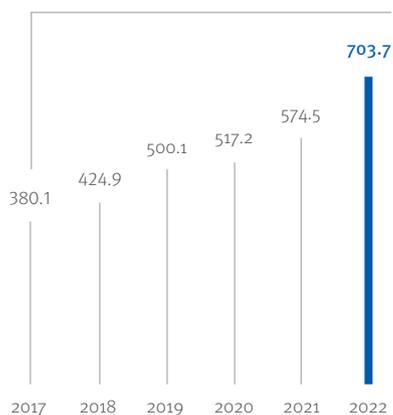
Group sales grew by €129.2m to €703.7m (prior year: €574.5m). Expenditure rose by €113.8m to €618.1m in the year under review (prior year: €504.3m). Operating profit rose by €15.9m to €84.7m, with net income of €56.7m.

### Balance Sheet

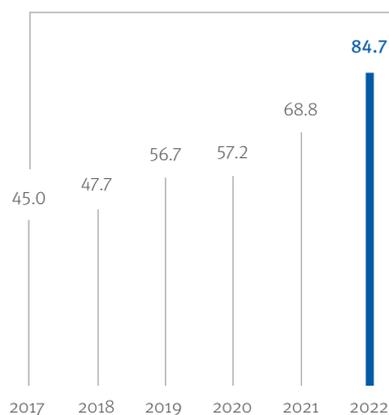
The reconciliation of retained earnings of €86.6m to equity, together with the subscribed capital, capital reserves and retained earnings, results in equity of €128.0m. The equity ratio is 38.5%. Accruals for pensions, taxes and variable remuneration rose by €1.6m to €102.2m. Liabilities, such as to suppliers, subcontractors and taxes, increased by €3.0m to €49.4m. Advance payments received on orders fell by €58.7m to €27.6m due to invoice timing. Liabilities to banks fell by €0.9m to €15.4m. In 2022, further profit participation rights were issued as part of the employee participation scheme. These are presented as bonds in the amount of €9.5m.

Overall, total assets for 2022 amounted to €332.5m (prior year: €357.9m).

SALES IN MILLION EUROS



OPERATING RESULT IN MILLION EUROS



> 5,100  
EMPLOYEES

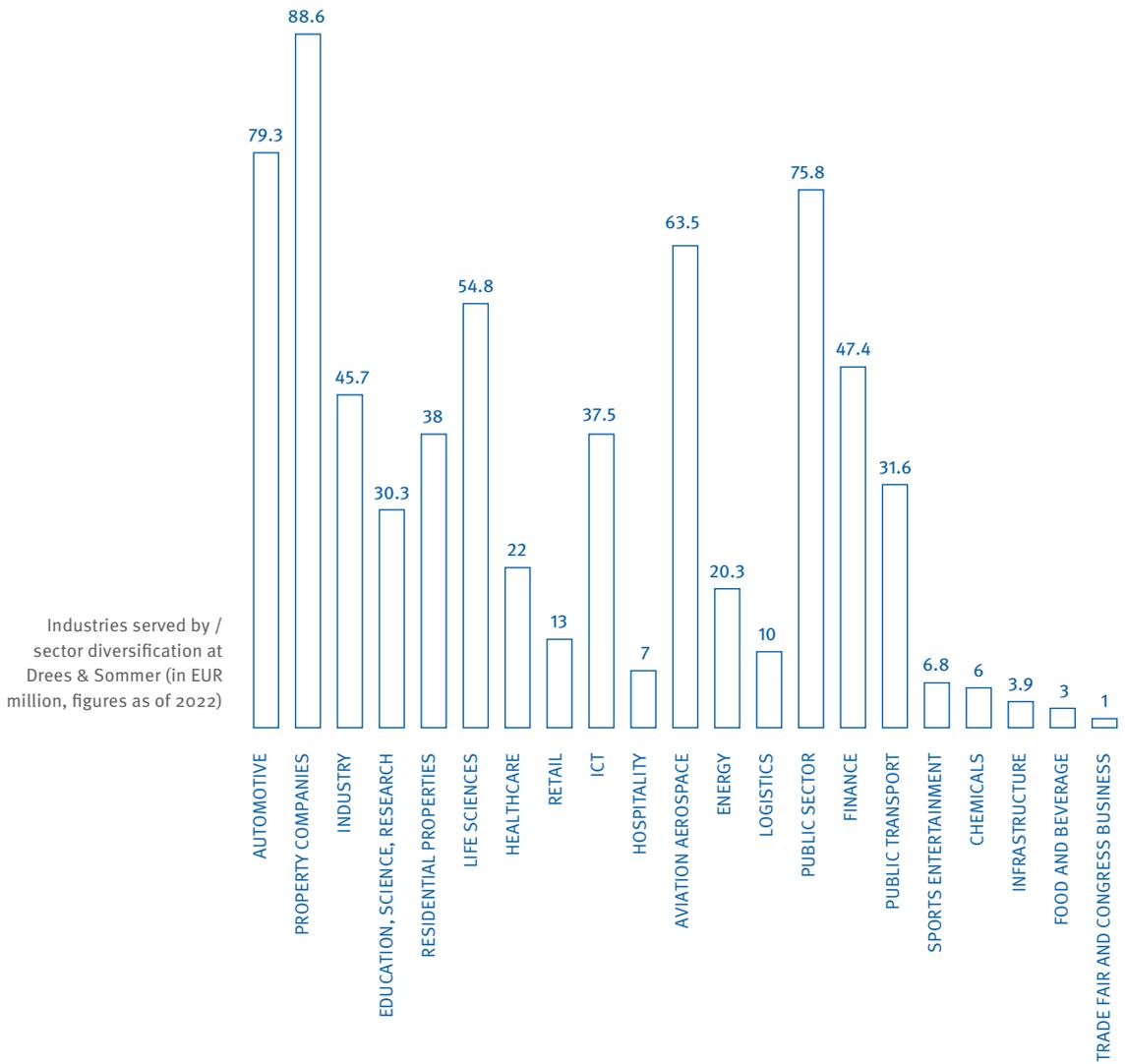
59  
INTERNATIONAL LOCATIONS

38.5 %  
EQUITY RATIO

GRI 2-6

Sectors and Markets: Enhancing Visibility

An important element of our company management is to develop our services in relation to the core sectors of our clients, in other words, the markets which we supply. Drees & Sommer has the right experts for every branch of commerce and industry. These experts are aware of the challenges of their sectors and keep an eye on the trends of the future. This enables them to develop individual solutions – and to avail themselves of the specialist expertise of the entire Drees & Sommer network.



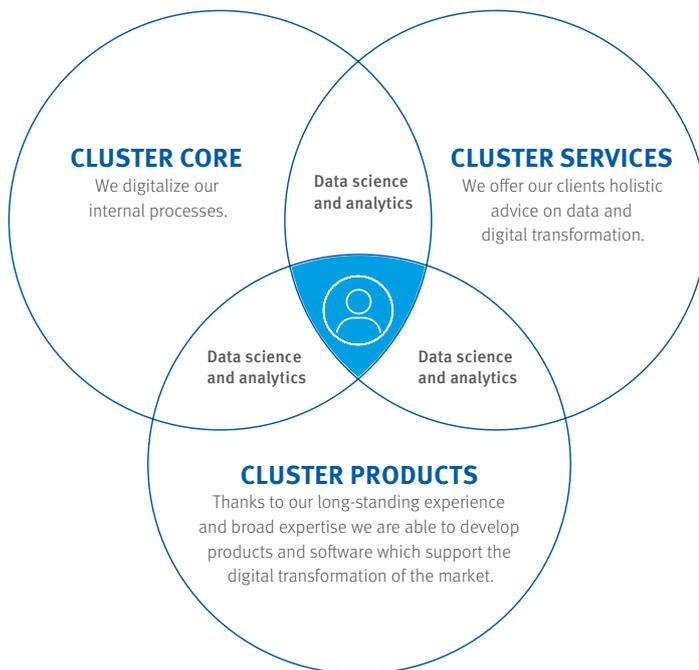
The diversification of business sectors enables Drees & Sommer to spread the risks to a certain extent. This makes the company more resilient, and it increases job security in times of crisis. This function is further strengthened by the systematic support which we offer to forward-looking sectors which are relevant to the business transformation process, such as ICT or energy.

## Digital Transformation

Digital transformation is progressing in all areas: from digital management of our projects through the development and application of new software tools to the increasing offer of consulting services for digital building and company related processes. Digital processes make things easier, save time, costs, and valuable resources.

The role of digital transformation should not be seen as a supplement to the subject of sustainability, but rather as an integrational element. In the future, there will not be any progress in sustainability without digital processes. Consequently, digital transformation is an essential part of our sustainability strategy. Digital processes entail new opportunities and perspectives for development in the construction sector. Topics such as artificial intelligence and predictive management with machine learning, automation, robotics and digital twins, in combination with the Internet of Things, allow us, and our clients, to improve the effectiveness, cost-efficiency, innovational design, safety and sustainability of construction projects. Success in the use of the ESG criteria also stands and falls with the availability of the necessary data. We have therefore set ourselves the task of implementing systematic digitization in our projects. Within the frame of our implementation strategy, we have formed an interdisciplinary Digital Board that supports the integration process. The Digital Board team is the central point of contact of all colleagues for digital transition issues and provides them with the best possible support for the implementation of digital technologies and solutions. This creates internal synergies, helps to reorganize our external services and thus enables us to improve the level of solutions we offer our clients.

## Drees & Sommer's Digital Board



### Sustainable, Leading and Innovative Business

Integrated sustainability approaches have been part of Drees & Sommer's services for many years. Together with our clients we develop sustainable solutions which will not only be a positive factor for the environment and society but will also show that sustainability can be equally innovative and attractively designed. Credibility, traceability and quality of our ESG consulting services are of utmost importance to us. By establishing ESG as a fundamental internal cross-sectional competence, we have set ourselves the goal of making uniform standards and quality assurance a fixed element in our ESG consulting services. Internal trainings, consultation hours and the development of an ESG knowledge platform raise the ESG expertise throughout the group and help assign the responsibilities to the relevant specialist divisions.



Drees & Sommer is a founding member of the German Sustainable Building Council (DGNB) and a pioneer in the field of green building. With its innovative, practice-oriented sustainability concepts, the company actively participates in the further development of the certification process. This commitment has many facets. Several employees are involved as auditors, participate in working groups or decision committees. Our activities raise the awareness for sustainability in the sector and focus also on transparency, comparability and quality assurance. Drees & Sommer supports many other activities with aim of promoting sustainability and ensuring that sustainability factors are taken into consideration in a credible, transparent and holistic manner.



Since January 1, 2019, this has also included the majority shareholding in EPEA GmbH. Founded by Prof. Dr. Michael Braungart in 1987, the company has developed into a globally active research and consulting institute for environmentally compatible products, processes and buildings. The company has now been part of Drees & Sommer since 2019, and it was renamed EPEA GmbH – Part of Drees & Sommer. Previously, the two companies had already worked together for five years in consulting for building owners and investors. They are pursuing the common goal of establishing Cradle to Cradle design principles for the Circular Economy in all sectors of industry. However, ecological added value is often only understood by decision-makers as “real” added value if it can also be mapped in business terms in the real estate life cycle.



The new platform Madaster Germany offers a solution by giving materials an identity. As an online material cadastre, Madaster Deutschland not only provides information on the origin and quality of building products, but also offers a basis for determining material- and building-specific key figures. Raw material values thus become transparent and properties become true raw material repositories. Drees & Sommer has partnered with Madaster in Germany and Switzerland as Kennedy.

### Sustainability Solutions as Part of our Beneficial Company Strategy

As an energy and resource-intensive sector, the real estate industry has particular responsibility for achieving global climate targets. As a sustainability pioneer, Drees & Sommer established green building standards in the real estate industry at an early stage and developed integrated solutions for neighborhoods, towns and cities. Now the sustainability-specific consulting services also incorporate greentech solutions and sustainable industrial and financial products.

As a service company, we believe our greatest leverage in relation to environmental factors is in the project business. With the sustainability orientation of our service offering, we are taking an active part in the transformation of the real estate sector. With our consulting mandates we support our clients in the implementation of sustainable project solutions. Our mandates include more than:

640 ENERGY AUDITS

20 ESG ROADMAPS / ESG STRATEGIES

2,700 GREEN DUE DILIGENCES / EU TAXONOMY CHECKS

475 GREEN BUILDING CERTIFICATIONS

10 GREEN BONDS ASSIGNMENTS

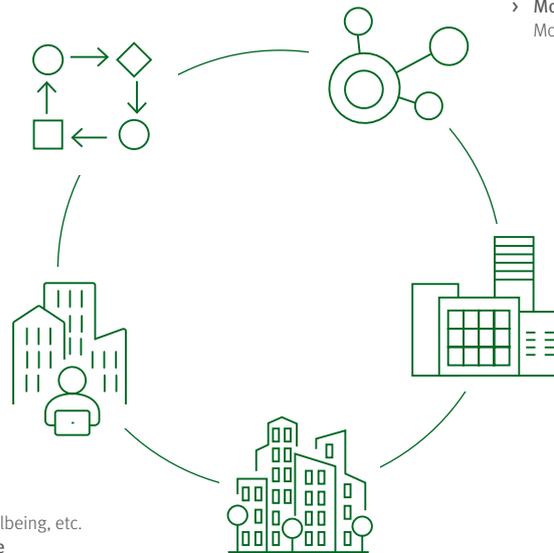
590 CRADLE TO CRADLE® ASSIGNMENTS (EPEA GMBH – PART OF DREES & SOMMER)

**INDUSTRIAL PRODUCTS**

- > Circular Economy, EPEA  
C2C, product passports, etc.
- > Integral factory planning

**INFRASTRUCTURE AND MOBILITY**

- > Mobility concepts  
Mobility certificates, e-charging infrastructure, etc.



**COMPANY**

- > New Work  
Health and wellbeing, etc.
- > ESG Corporate  
Advice on sustainability strategy, reporting, etc.

**REAL ESTATE PORTFOLIOS**

- > Circular Economy, EPEA  
C2C, urban mining, Building Circularity Passport, etc.
- > Green building and energy design  
Consulting and certification for zero and plus energy buildings, German Sustainable Building Council (DGNB), LEED, etc.
- > Green tech  
Madaster, Building Material Scout, ESG Toolbox, Aedifion, etc.
- > Real Blue investment management company
- > Energy efficiency in existing buildings  
Energy audits, energy optimization, energy monitoring, CO2 strategies, etc.
- > ESG consulting  
EU taxonomy, green bonds, etc.

**URBAN DISTRICTS AND INDUSTRIAL SITES**

- > Blue City  
Technical master plan, Climate action concepts, German Sustainable Building Council (DGNB) certification, connected districts, etc.
- > Zero Carbon  
Decarbonization of energy and heating infrastructure, hydrogen, LNG terminals

**New Sustainability Performance Toolbox**

Drees & Sommer has developed the Sustainability Performance Toolbox, a digital platform that helps companies manage their ESG activities. The toolbox includes all relevant sustainability systems. It thus provides guidance on existing ESG regulations and disclosure requirements: for new build and renovation projects, purchases and sales, as well as portfolios and financial products.



**Sustainable Finance**

Sustainable finance is no longer an exotic niche market. Investors no longer look only at short-term financial indicators. They want a holistic picture of a company's value creation based on medium to long-term opportunity and risk forecasts. We advise customers on the wide range of challenges that arise in the context of the developments in the European Green Deal, the EU taxonomy, and the increasing importance of ESG criteria in the financial and real economies.



# BENEFICIAL COMPANY ACTION PLAN

The following pages give an overview of all actions that are planned, pending or already completed. The Beneficial Company Action Plan is a dynamic instrument for steering and controlling our sustainability management. Measures have been defined for each field of action. In addition to the activities shown, there are individual ratios for the measurement of progress. The scale should be expanded in the next months. .

AREAS OF ACTION	IMPLEMENTATION STRATEGY	MEASURES 2022/2023	
Material resources	Reduce quantity of waste and close nutrient cycles	Collaboration with AfB, recycling of IT equipment	✓+
		Development of a standardized disposal management system	📅
	Sustainable purchasing	Implementation of risk analysis for all suppliers to the group of companies and definition of precautionary and corrective measures according to the German Supply Chain Due Diligence Act ( <i>Lieferkettensorgfaltspflichtengesetz – LkSG</i> )	✓
		Continuous review of advertising media and replacement by sustainable alternatives	➔
		Cleansing agents to be replaced by environment-friendly alternatives in all German locations	➔
		Preparation of a checklist for the occupation/alteration of sustainable office areas	○
Energy and climate	Compensation over and above offsetting unavoidable emissions	Compensation by CO <sub>2</sub> certificates with a volume of 15,000 metric tons of carbon dioxide	✓+
		Extension of the compensation portfolio in accordance with the new climate strategy	○
	Science-based and comprehensible strategy development	Calculation of greenhouse gas emissions according to the science-based targets initiative SBTi (GHG protocol) for scopes 1 to 3	✓
		Definition of a corporate climate target within the frame of the science-based target initiative	➔
	Reduce energy consumption	Preparation of an electricity saving guideline for all company locations (switching off video conference systems, lighting etc.)	📅
		Increase in the proportion of LED lamps	➔
	Increase share of renewable energy	Preparation of a strategy to increase the share of renewable energy used in the international office locations	➔
		Changeover to the purchase of 100 percent green electricity in the data centers used by Drees & Sommer	✓
	Active use of CO <sub>2</sub> from the atmosphere	Evaluation of innovative solutions for the active use of carbon dioxide with the involvement of various suppliers	○

- new measures
- ✓ Goal for reporting year achieved
- ✓+ Goal for reporting year achieved, measure continues
- ➔ in implementation
- 📅 Backlog

AREAS OF ACTION	IMPLEMENTATION STRATEGY	MEASURES 2022/2023	
Mobility	Low-carbon commuting	Implementation of a sustainable mobility concept, including the successive replacement of the fleet by vehicles with electrical/hybrid propulsion, and subsidies for the use of public transport	➔
		Implementation of mobility challenges in the German locations	○
		Planning and implementation of a mobility questionnaire in the international locations to check the effectiveness of the existing incentives offered in the mobility concept	○
		Support of remote working options (setting up of workstations at home, introduction of guidelines)	⌵
	Low-carbon business travel	Innovation project for intelligent battery charging management for e-vehicles at the headquarters in Stuttgart	○
		Increasing number of events in digital and hybrid formats	⌵
		Reduction of larger events in presence	⌵
		Avoidance of air travel and more frequent use of alternative travel options	➔
Water	Reduce water consumption	Review of the possible replacement/installation of electrically controlled water faucets in the offices	➔
		Reduction of water consumption by water saving challenges in individual locations	⌵
		Cooperation with everwave to clear plastic waste from bodies of water	➔
	Reduce volume of sewage into public network	Rainwater usage to irrigate the green façade of the innovation building OWP12	⌵
Biodiversity	Increase biodiversity at Drees & Sommer locations	Planting of 75 thousand trees	⌵
		Cooperation with the Loki Schmidt Foundation to preserve a meadow orchard in Hamburg's Francop district	⌵
		Care and management of bee colonies to strengthen the local ecosystem in the Stuttgart location	⌵
Employees	Diversity	Signing of the Charta of Diversity ( <i>Charta der Vielfalt</i> ) in May 2023	✓
		Broad range of offers in the diversity network and network for women	⌵
		Training courses for managerial staff to eliminate sub-conscious prejudices	⌵
		Introduction of cross-generational tandems	○
		Strengthened HR resources in the area of diversity and inclusion	○
		Integration of diversity and inclusion into our Leadership Charta	○
		Development of a concept for diversity ambassadors to strengthen local diversity measures	○
	Flexibility	Design of a concept, preparation and communication of the first Global Diversity Week	○
		Promotion of part-time work models	⌵
		Subsidies for the cost of childcare for children below school age	⌵
		Implementation of a long-term offer for mobile working	⌵
	Working-time arrangements based on trust ( <i>Vertrauensarbeitszeit</i> )	⌵	

- new measures
- ✓ Goal for reporting year achieved
- ⌵ Goal for reporting year achieved, measure continues
- ➔ in implementation
- 📅 Backlog

AREAS OF ACTION	IMPLEMENTATION STRATEGY	MEASURES 2022/2023	
Employees	Preventive healthcare	Provision of anonymous counseling for employees in private and professional stress situations	📌+
		Expansion of the existing opportunities for the promotion of sports and health	📌+
		Financial support in case of long-term illness	📌+
		Offer of a complementary occupational health insurance	○
		Preparation of a handbook on occupational health and safety management for all group companies, including international minimum standards in accordance with ISO 45001	○
	Further training and education	Staff training at the Drees & Sommer Academy (e.g. on the topics of ESG and Cradle to Cradle)	📌+
		Promotion and sponsoring of master's and certification courses for staff members	📌+
		Organization of inhouse ESG days	○
		Introduction of an online training program, available for five languages	○
		Training courses to equip employees for the current challenges of the hybrid world (e.g. New Work, collaboration via hybrid formats, resilience)	📌+
Society	Social sustainability in the value chain	Annual reporting on the progress of the implementation of the 10 principles of the UN Global Compact Initiative	📌+
		Review of our business partner compliance commitment as integral part of our business relationships	📌
	Implementation of social projects for community and environment	Implementation of ecological and social projects in our different locations (e.g. blood donor initiative in Stuttgart, cancer run in London)	📌+
		Design of a concept for corporate volunteering	○
	Engagement in social projects and strategically focused continuation	Definition of a long-term strategy for the promotion of social and ecological projects	➔
	External service providers' compliance with collectively agreed and minimum wage laws	Implementation of the provisions of the German Supply Chain Due Diligence Act ( <i>Lieferkettensorgfaltspflichtengesetz – LkSG</i> )	📌
		Appointment of a Whistleblower and Human Rights Officer	📌
Creation of an anonymous complaint system		📌	
Leadership	Responsible corporate governance	A better-staffed Corporate Sustainability team	📌+
		Presentation of the Beneficial Company Action Plan enhancing the traceability of our sustainability-related efforts	📌+
		Publication of Sustainability Statement	📌
		Improvement of our advanced leadership training offer	📌+
		Follow-up on our top-down and bottom-up staff surveys	○
		Rollout of the Leadership Charta	➔
	Honest and transparent communication	Inhouse magazine <i>Durchblick</i> offers an overview the company's activities	📌+
		Active involvement of employees (via a continuous improvement process (CIP); <i>Click</i> )	📌+
		Introduction of the social intranet platform <i>DresoNet</i>	📌
		Creation of a German-speaking beneficial company network as a platform spanning various locations	📌
		International rollout of the Beneficial Company network	○
		Further development of sustainability-related performance indicators	➔
		Preparation for reporting obligations under the Corporate Sustainable Reporting Directive (CSRD)	○

- new measures
- 📌 Goal for reporting year achieved, measure continues
- 📌 Goal for reporting year achieved
- ➔ in implementation
- 📌 Backlog

AREAS OF ACTION	IMPLEMENTATION STRATEGY	MEASURES 2022/2023	
	Increase visibility in the market	Offer of formats for exchange between experts and involvement of stakeholders at regular intervals (e.g. digital impacts, themed road trips, Greentech festival)	📌
		Blue Waves podcasts are available at regular intervals	📌
		Placing of sustainability projects/topics in the media and at events	📌
		Membership and active participation in the <i>econsense</i> network	📌
		Implementation of the Beneficial Company campaign	○
		Participation in ESG-award competitions	○
Profitability	100 percent of projects start with a digital strategy	Use of digital tools for more efficiency in project-related work (e.g. LCM Digital, Madaster, Building Material Scout, ESG toolbox)	📌
		Integration of IT expertise, innovative developments and enhancement of project settlement skills thanks to the Digital Board	📌
		Broadening of the digital service offer	➔
	100 percent of projects start with a sustainability strategy	Implementation of ESG as an interdisciplinary competency	➔
		Design and further development of integrated consultancy competences in the field of sustainability	➔
	Sustainable innovations	Development of an innovative sustainability performance toolbox	✔
		Innovation support by the Dresco Innovation Center	➔
		Development of a 'zero carbon' competence cluster for the elaboration of decarbonization solutions for industry and infrastructure clients	➔
	Sustainable finance	Broadening of our Sustainable Finance offer (e.g. advice on green bonds)	➔
		Enhancement of the portfolio (e.g. by senior living funds) of the Real Blue Kapitalverwaltungs-GmbH	📌

- new measures
- ✔ Goal for reporting year achieved
- 📌 Goal for reporting year achieved, measure continues
- ➔ in implementation
- 📅 Backlog

## Advancing the Beneficial Company in partnership

As shareholders in Drees & Sommer SE, the partners support the company's clear approach to sustainability. This basically involves measures that take into account both economic and ecological considerations, including in the long-term. This requires not only a capacity for innovation, but also consistency of thought and action – a mindset that is reflected in the steady long-term development of the company.

### DREES & SOMMER PARTNERS

PROF. DR. MICHAEL BAUER, MIRCO BEUTELSPACHER, FRANK BORNMANN, JÜRGEN BRANDSTETTER, CLAU BÜRKLE, KLAUS DEDERICH, SIMON DIETZFELBINGER, MANUEL DORN, JÖRG EWALD-LINCKE, CHRISTOPH GAWLIK, DR. THOMAS HARLFINGER, THOMAS HÄUSSER, SASCHA HEMPEL, STEFAN HESELSCHWERDT, KLAUS HIRT, THOMAS HOFBAUER, THOMAS JAISSE, BJÖRN JESSE, DIRK KAHL, SASCHA KILB, MARKUS KOCH, FLORIAN LANGLOTZ, BORIS MATISIC, DR. PETER MÖSLE, DIERK MUTSCHLER, RAINER PREISSHOFEN, FRANK REUTHER, RALPH SCHEER, ANDREAS SCHELE, MARC SCHÖMBS, DANIEL SEIBERT, PROF. DR. HANS SOMMER, PHILIPP SPÄTH, STEFFEN SZEIDL, PATRICK THEIS, VEIT THURM, HEIKE TITZE, GABRIELE WALKER-RUDOLF, MARKUS WEIGOLD, JÖRG WOHLFARTH, KENNETH WOOD, RINO WOYCZYK

# GRI index

This sustainability report was prepared with reference to the Global Reporting Standards 2021. The topics which must be included in the report are listed in the following GRI content index. The sustainability report must be prepared annually in the context of the annual report. Drees & Sommer SE is not subject to mandatory reporting, but the company has voluntarily decided to prepare a sustainability report in order to give the topic the attention it deserves. .

**GRI 2-3**

regarding the reporting content, please contact: [sustainability@dreso.com](mailto:sustainability@dreso.com)

<b>STATEMENT OF USE</b>	Drees & Sommer SE has reported the information cited in this GRI content index for the period 2022 [January 1 to December 31, 2022] with reference to the GRI Standards.
<b>GRI 1 USED</b>	GRI 1: Foundation 2021

## GRI 2: GENERAL INFORMATION 2021

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 2-1	Organizational details		9, 10
GRI 2-2	Entities included in the organization's sustainability reporting		9
GRI 2-3	Reporting period, frequency and contact point		3, 13, 52, 58
GRI 2-4	Restatements of information	There was no restatement of information in reporting.	
GRI 2-5	External assurance		3
GRI 2-6	Activities, value chain and other business relationships		8, 44
GRI 2-7	Employees		33
GRI 2-9	Governance structure and composition		10
GRI 2-12	Role of the highest governance body in overseeing the management of impacts		18
GRI 2-13	Delegation of responsibility for managing impacts		18
GRI 2-22	Statement on sustainable development strategy		5
GRI 2-23	Policy commitments		38, 56
GRI 2-25	Processes to remediate negative impacts		38, 56
GRI 2-27	Compliance with laws and regulations	During the past and current reporting periods, no fines or sanctions were levied for non-compliance with laws and/or regulations.	
GRI 2-28	Membership associations		42
GRI 2-29	Approach to stakeholder engagement		16, 41

### GRI 3: GENERAL INFORMATION 2021

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 3-1	Process to determine material topics		16
GRI 3-2	List of material topics		17
GRI 3-3	Management von wesentlichen Themen		18

### GRI 205: ANTI CORRUPTION 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 205-1	Operations assessed for risks related to corruption		9
GRI 205-2	Communication and training about anti-corruption policies and procedures	Upon joining the company, all employees are obliged to confirm our current Code of Conduct. Violations are not tolerated at Drees & Sommer. All employees are regularly trained on the current Code of Conduct.	57
GRI 205-3	Confirmed incidents of corruption and actions taken	There were no confirmed cases of corruption during the past and current reporting periods.	57

### GRI 301: MATERIALS 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 301-2	Recycled input materials used		19
GRI 301-3	Reclaimed products and their packaging materials		19

### GRI 302: ENERGY 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 302-1	Energy consumption within the organization		24

### GRI 303: WATER AND EFFLUENTS 2018

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 303-1	Interactions with water as a shared resource		26
GRI 303-5	Water consumption		26

### GRI 304: BIODIVERSITY 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		26

### GRI 305: EMISSIONS 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 305-1	Direct (Scope 1) GHG emissions		23
GRI 305-2	Energy indirect (Scope 2) GHG emissions		23
GRI 305-3	Other indirect (Scope 3) GHG emissions		24

### GRI 401:EMPLOYMENT 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 402-1	New employee hires and employee turnover		34

### GRI 402: ARBEITNEHMER-ARBEITGEBER-VERHÄLTNIS 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 402-1	Minimum notice periods regarding operational changes		34

### 403: OCCUPATIONAL HEALTH AND SAFETY2018

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 403-1	Occupational health and safety management system		38
GRI 403-3	Occupational health services		37
GRI 403-5	Worker training on occupational health and safety		38
GRI 403-6	Promotion of worker health		37
GRI 403-8	Workers covered by an occupational health and safety management system		38
GRI 403-9	Work-related injuries		38

#### GRI 404: EDUCATION AND TRAINING 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 404-1	Average hours of training per year per employee		35
GRI 404-2	Programs for upgrading employee skills and transition assistance programs		35
GRI 404-3	Percentage of employees receiving regular performance and career development reviews		35

#### GRI 405: DIVERSITY AND EQUAL OPPORTUNITIES 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 405-1	Diversity of governance bodies and employees		32, 33
GRI 405-2	Ratio of basic salary and remuneration of women to men		33

#### GRI 417: MARKETING AND LABELLING

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 417-1	Requirements for product and service information and labeling	Drees & Sommer certifies in accordance with all current international sustainability standards. The commitment as Kennedy at Madaster and the majority shareholding in EPEA – Part of Drees & Sommer are examples of the high standards of transparency and comparability of products and services.	46
GRI 417-2	Incidents of non-compliance concerning product and service information and labeling	In the past and current reporting periods, no fines or sanctions were levied for non-compliance concerning product and service information and labeling.	
GRI 417-3	Incidents of non-compliance concerning marketing communications	In the past and current reporting periods, no fines or sanctions were levied for non-compliance concerning marketing communications.	



# OUR CONTRIBUTION TO THE UN GLOBAL COMPACT

The following table provides an overview of how Drees & Sommer contributes to the promotion of the 10 principles of the UN Global Compact. To this end we refer to the relevant information in our sustainability report where the progress of our measures is explained. Our annual progress report is publicly available on the website of the United Nations Global Compact.

REFERENCE	PRINCIPLES	OUR APPROACH
30, 38, 39 GRI 2-23	<b>HUMAN RIGHTS AND LABOR STANDARDS</b>  PRINCIPLE 1 Protection of international human rights	Drees & Sommer attaches the greatest importance to the protection and promotion of human rights, workers' rights, fair working conditions and the prevention of forced and child labor.
38, 39 GRI 2-25	PRINCIPLE 2 Preclusion of human rights violations	Drees & Sommer operates on the basis of a firmly established declaration of human rights which encompasses all ten principles. Within the Group, the Chief Compliance Officer and the Human Rights Officer are responsible for human rights issues. An anonymous complaint channel can be publicly accessed via Drees & Sommer's website.  As a consulting company, we do not have extensive, direct supply chains like manufacturing companies. However, we attach great importance to the firm integration of high social and environmental standards throughout our purchasing process. Therefore, we place all of our suppliers, and the sub-contractors which they commission to render their contractually required services, under an obligation to comply with our business partner compliance obligation which includes all 10 principles.
38, 39	PRINCIPLE 3 Safeguarding freedom of association	
38, 39	PRINCIPLE 4 Elimination of all forms of forced labor	
38, 39	PRINCIPLE 5 Abolition of child labor	

REFERENCE	PRINCIPLES	OUR APPROACH
30, 38, 39	<b>PRINCIPLE 6</b> Elimination of discrimination	An important success factor for our company is ensuring the diverse makeup of teams, to respect and value differences, and to use them in a targeted manner. The anti-discrimination approach is integrated into all our core HR processes. As part of our leadership program, we provide discrimination training based on the ‘unconscious bias’ approach to all managers (at all levels). Discrimination awareness is also incorporated in training courses on recruiting and conducting employee interviews. In addition to managers, other important decision-makers (such as from HR and Corporate Communication) are involved in the training sessions.
13, 14, 15	<b>ENVIRONMENT</b>  <b>PRINCIPLE 7</b> Precautionary environmental protection	In order to do justice to precautionary environmental protection and responsible corporate governance, we pursue a rigorous approach with a clear goal, namely that of becoming a Beneficial Company. Our strategic approach of the Beneficial Company is based on the vision of operating in a way that is not only less negative, but that is also as positive as possible. Our approach to these existing challenges is strategic, ambitious, pragmatic, and always has the aim of convincing others to adopt this path.
19 – 27, 39	<b>PRINCIPLE 8</b> Initiatives to promote environmental awareness	The implementation of our Beneficial Company strategy is documented with the aid of a goal-oriented action plan.
46, 47	<b>PRINCIPLE 9</b> Development and dissemination of environmentally friendly technologies	As a sustainability pioneer, we have been making an extensive contribution to the development and dissemination of environmentally friendly technologies for over 15 years. Our sustainability consulting includes the following areas: ESG consulting, Green Building consulting, Cradle to Cradle and Circular Economy (EPEA GmbH – Part of Drees & Sommer), energy consulting and Blue City.  At the Drees & Sommer Innovation Center, we promote innovation on the topics of sustainability, digitization and profitability within the real estate industry. Our Innovation Hubs offer space for collaboration with companies, startups and cooperation partners, thus creating space for the emergence of innovative ideas.
38	<b>CORRUPTION PREVENTION</b>  <b>PRINCIPLE 10</b> Corruption prevention	Drees & Sommer has issued a Code of Conduct and statements that reflect how we interact and highlight the importance of employee integrity internally and externally. Both documents are an integral part of the employment contract.  All employees are regularly given comprehensive training on current behavior guidelines which also address corruption prevention awareness. Where necessary, the Executive Board or local management provides additional information to employees, calling for integrity and stressing that compliance violations will not be tolerated at Drees & Sommer.  No cases of corruption were registered in the current and past reporting periods.

GRI 205-2

GRI 205-3

IMPRINT

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GRI 2-3

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