

**DREES &
SOMMER**

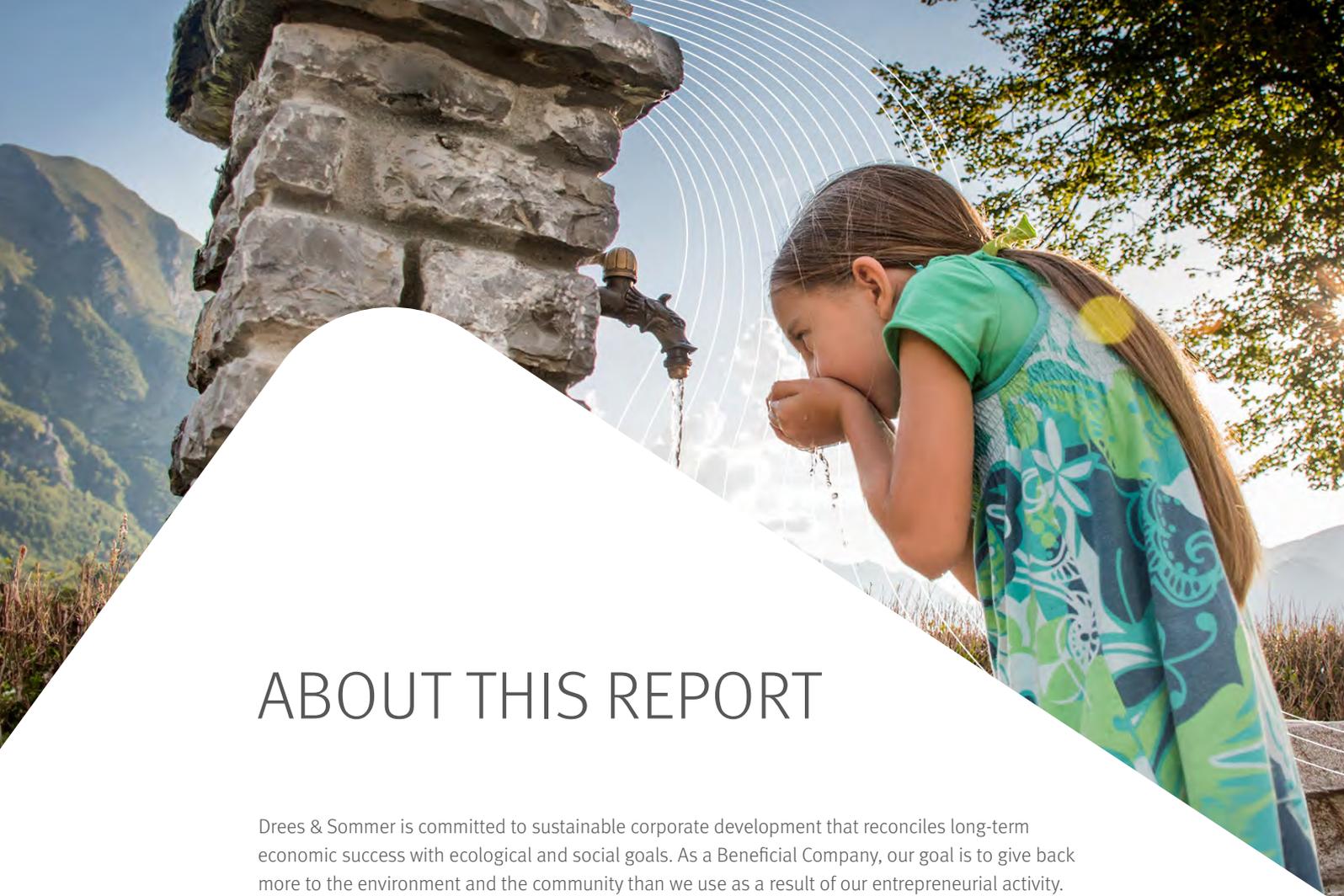
BECOMING A BENEFICIAL COMPANY

SUSTAINABILITY REPORT 2023

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 conducted for the first time for the year 2025 to align 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 2023 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)

EXECUTIVE BOARD STATEMENT

GRI 2-22

Between construction stops, purchaser restraint and insolvencies, 2023 was not an easy year for the construction and real estate industry. In these uncertain times, Drees & Sommer's strategy over recent years of developing a position of strength that allows us to adapt flexibly to customer requirements has more than paid off. Sales in 2023 amounted to €900 million and the operating result was €102.7 million.



Partners and board members from left:
Dierk Mutschler, Marc Schömbö, Steffen Szeidl (Spokesman of the Executive Board)

INACTION IS NOT AN OPTION

This stable development was only possible because Drees & Sommer established reserves at an early stage and adapted internal structures and service profiles to market requirements. At the same time, we opened up new business areas and made targeted investments in the future. Instead of pointing the finger at others, complaining about the difficult market situation, outdated building regulations or the lack of political incentives, we consistently focus on preparing for the future. Clearly, markets are tight, with enquiries declining significantly in some areas. But there is no point in burying one's head in the sand.

Distressed properties, for example, need not necessarily become stranded assets. Financial recovery can be achieved with the right restructuring plan that combines real estate, construction and legal expertise. Assessment of the situation should never take a short-term perspective. Rather, it must involve setting a course to ensure that the property is well positioned two or three years after restructuring.

NEW MARKETS, NEW OPPORTUNITIES

If you want to be successful in the long term, your response to changing conditions and new requirements needs to be both flexible and agile. Like the shift currently seen in the high-tech industry, for example, where there will be huge demand for new factories and production facilities in coming years. The semiconductor industry, in particular, is expecting a major boom, driven by capacity expansion and the demand for new technologies. Whereas in the past the focus was purely on costs, the industry is now creating supply chains that are more autonomous. This also has a positive effect on the business development of regional suppliers. And when it comes to investments, it is important not only to ensure planning of high-performance factories, but also to minimize environmental impact and the industry's currently high carbon emissions.

To combat climate change, we are focusing on sector coupling as an effective key to decarbonization. Industry, mobility, heat and power can no longer be viewed in isolation. Rather, all stakeholders must enter into cross-industry partnerships and work together to make the energy transition happen. Solutions at the local authority level have great potential here. To achieve the energy and heat transition, there needs to be a reliable legal framework for new and established buildings and clear local roadmaps, allowing people to heat in ways that are safe, climate neutral and affordable. Large heat pumps, local and district heating networks, deep geothermal energy and waste heat from industrial processes will shape the heating infrastructure of the future.

This will require highly efficient infrastructure – not only at the national level, but also at company and district levels. The future hydrogen economy, for example, will require completely new networks. To provide both the public and private sectors with the best possible support for these challenges, we have added experienced partner companies to our team.

PARTNERING FOR SUCCESS

Over the past year, several companies have become part of the Drees & Sommer Group, ideally complementing the company's service portfolio: The cruh21 project consultancy specializing in hydrogen is providing sustainable support for rapid transition in the energy industry. Unit4, an architecture, construction consulting and project management firm specializing in complex construction projects, has also come on board, as has m3 Bauprojektmanagement GmbH, which offers custom design and drafting solutions for principals and planners. In addition, we have invested in the scale-up company BABLE Smart Cities, with whom we intend to drive digital and sustainable urban development. We also have a strategic partnership with Würth for LCM Digital with its real-time digital platform for complex construction projects.

“Instead of pointing the finger at others, complaining about the difficult market situation, outdated building regulations or the lack of political incentives, we consistently focus on preparing for the future.”

This high level of diversification, together with our efficiency-focused business processes, gives us a high level of resilience. We will continue to build reserves to stabilize our success and mitigate uncertainties. This allows us to continue operating without the pressure faced by many other market players. In other words: we can act, rather than having to react.

POSITIVE IMPACT ON THE BUILT ENVIRONMENT

We want to continue on this path in 2024, successfully completing projects for our customers, developing needs-based service profiles and entering into cross-industry partnerships. To help shape a sustainable future and make a positive impact on the built environment, we embrace concepts such as progressive energy-efficiency upgrade, new technologies, AI and digital platforms that can boost the circular economy. Because clearly, climate change will not stand still until regulations change, bottlenecks are resolved or the shortage of skilled workers has eased. In order to accelerate climate-friendly construction, we need the so-called Type E building, where 'E' stands for experimental or expedited. Until now, time-consuming exemptions have been required for new designs. But Type E buildings do not require exemptions – as long as safety concerns such as fire protection and the applicable environmental standards are met.

“To help shape a sustainable future and make a positive impact on the built environment, we embrace concepts such as progressive energy-efficiency upgrade, new technologies, AI and digital platforms that can boost the circular economy.”

All these achievements have only been possible because of our employees and their positive mindset. Entrepreneurial success, the ability to innovate and the accompanying willingness to change are the fruits of the motivation, innovative strength and energy with which our colleagues approach all new requirements. We see all these different challenges as opportunities – and shape them in a way that has taken our customers and, as a result our company, on a sustainable path to the future. This extraordinary dedication in such a turbulent year deserves the greatest respect. So we would like to express our sincere thanks to all our employees and look forward to working on future projects together.



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 63 regional offices, our more than 6,000 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 Ingolstadt

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

Greece

Drees & Sommer Thessaloniki

Hungary

Drees & Sommer Budapest

Italy

Drees & Sommer Milan
Drees & Sommer Rome
Drees & Sommer Bolzano

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

Sweden

Drees & Sommer Stockholm

Switzerland

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

United Arab Emirates

Drees & Sommer Dubai

United Kingdom

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

United States

Drees & Sommer Atlanta
Drees & Sommer Boston



GRI 2-1

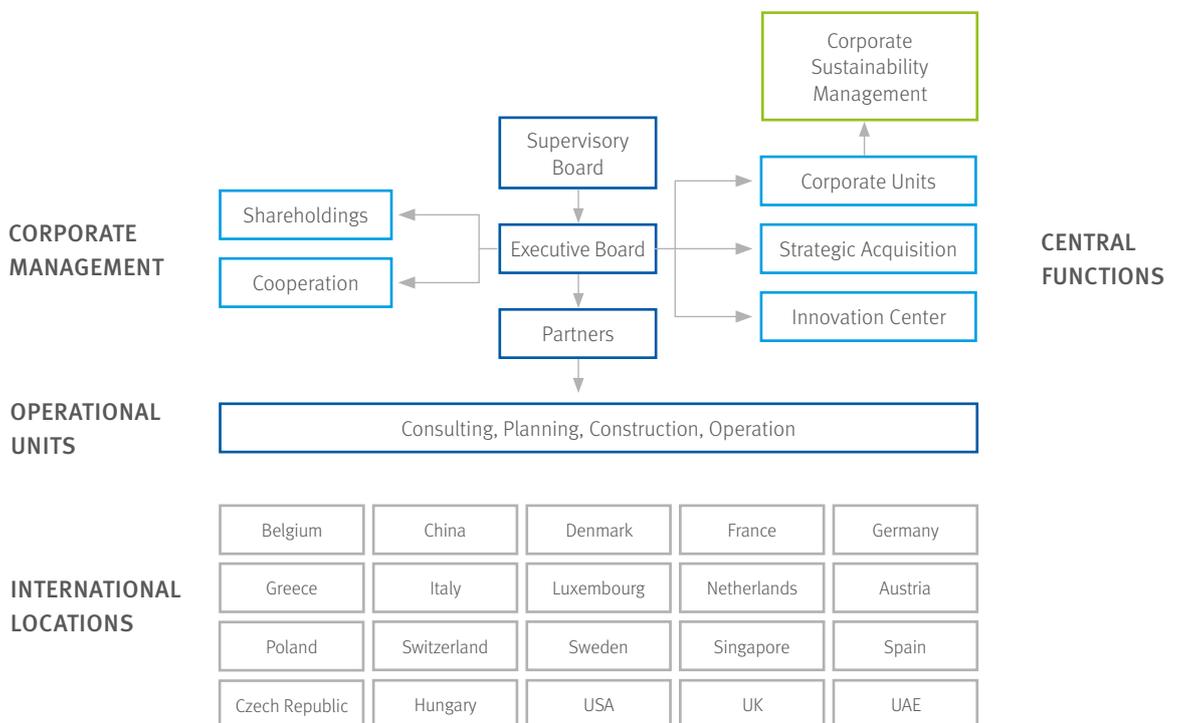
OWNERSHIP AND MANAGEMENT STRUCTURE

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 Dr. Peter Mösle at Partner level. In addition, an operational sustainability management system has been established, which reports directly to senior management.

GRI 2-9

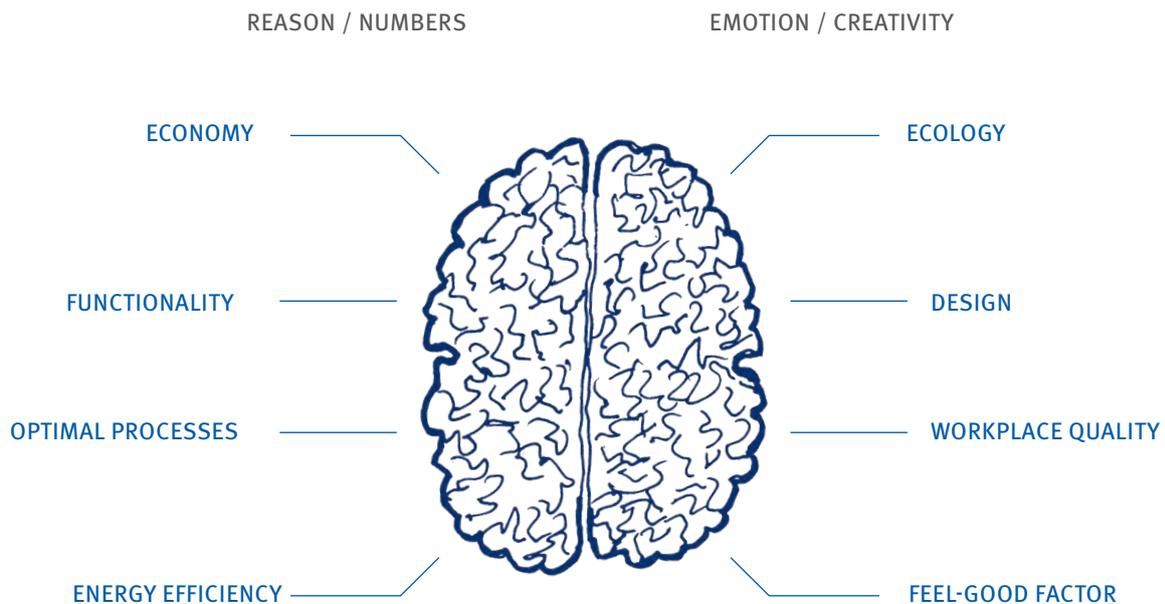


OUR BASIC PRINCIPLE: *'the blue way'*

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[®]



'the blue way' – MILESTONES

2023	Innovation building OWP12 receives DGNB Platinum
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 Obere 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 currently more relevant than ever, 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.

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.

SUSTAINABILITY MISSION STATEMENT

The Executive Board set out its sustainability understanding in our Sustainability Mission Statement:

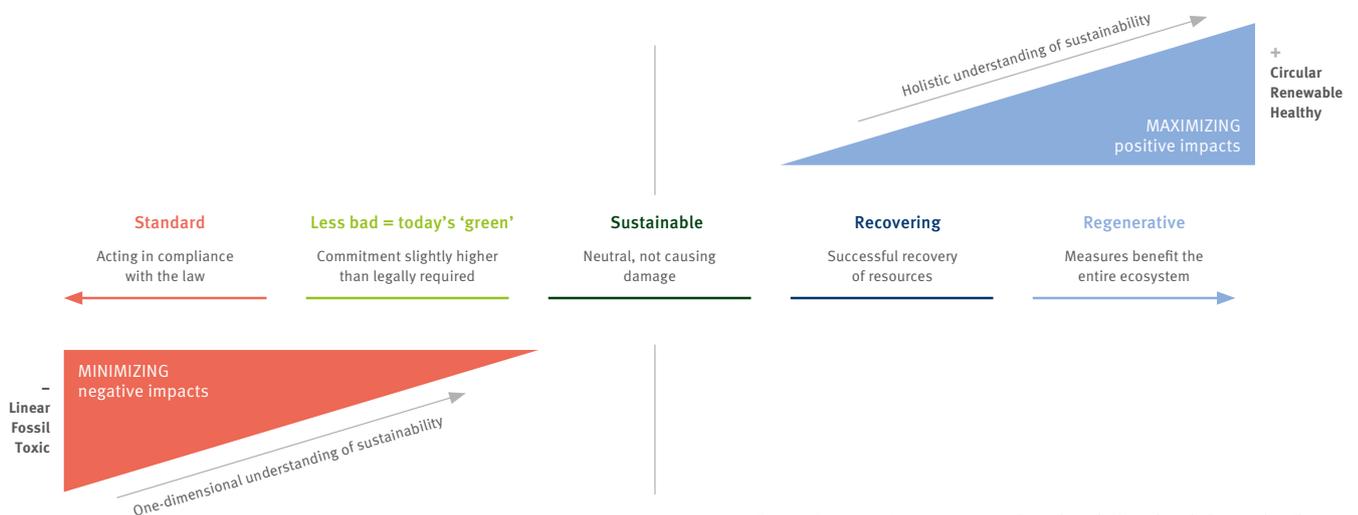


On the one hand, the construction and real estate industry has a significant impact on resource consumption. Buildings and infrastructure are responsible for around 40 percent of global greenhouse gas emissions. The built environment contributes to the loss of biodiversity through soil sealing and the 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, Drees & Sommer 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.

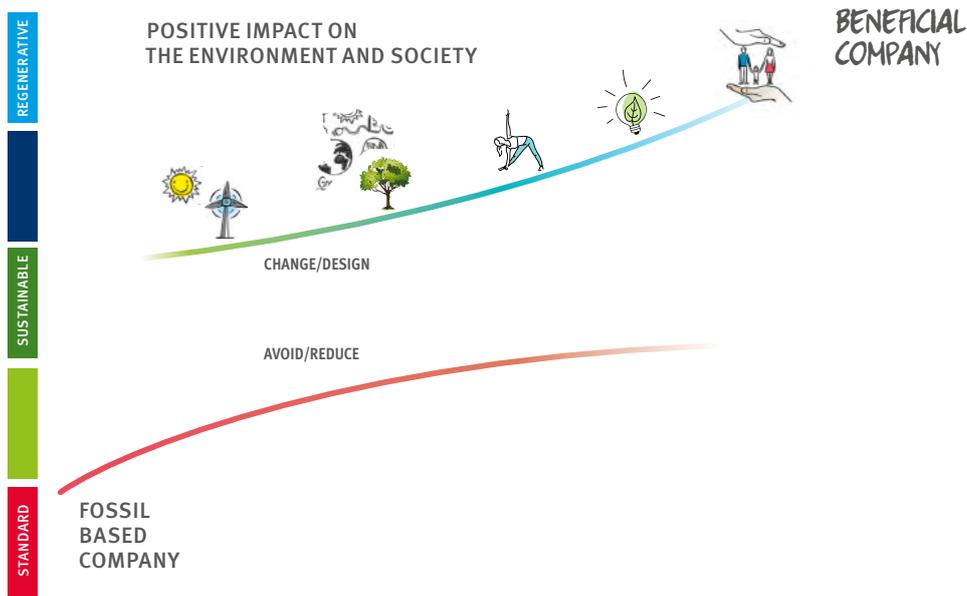


This integral understanding of sustainability is gradually finding its way into business decisions. In addition to economic factors, environmental and social aspects are now also being considered when making investment decisions. The United Nations Sustainable Development Goals, regulatory requirements (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

On our way to becoming 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 2023 Annual Report).



GRI 2-29

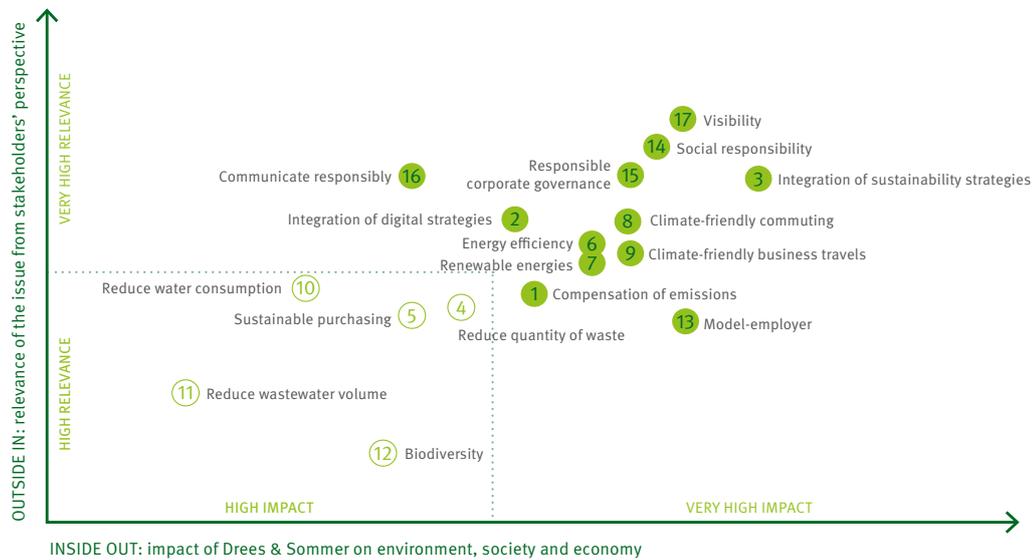
GRI 3-1

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"> › Reduce quantity of waste and close nutrient cycles › Sustainable purchasing
	 2. ENERGY AND CLIMATE	<ul style="list-style-type: none"> › Compensation over and above offsetting unavoidable emissions › Science-based and comprehensible strategy development › Reduce energy consumption › Increase share of renewable energy › Active use of CO2 from the atmosphere
	 3. TRANSPORT	<ul style="list-style-type: none"> › Low-carbon commuting › Low-carbon business travel
	 4. WATER	<ul style="list-style-type: none"> › Reduce water consumption › Reduce volume of sewage into public network
	 5. BIODIVERSITY	<ul style="list-style-type: none"> › Increase biodiversity at Drees & Sommer locations
SOCIAL	 6. EMPLOYEES	<ul style="list-style-type: none"> › Diversity › Flexibility › Preventive healthcare › Further training and education
	 7. SOCIETY	<ul style="list-style-type: none"> › Social sustainability in the value chain › Implementation of social projects for community and environment › Engagement in social projects and strategically focused continuation › External service providers' compliance with collectively agreed and minimum wage laws
GOVERNANCE	 8. LEADERSHIP	<ul style="list-style-type: none"> › Responsible corporate governance › Honest and transparent communication › Increase visibility in the market
	 9. PROFITABILITY	<ul style="list-style-type: none"> › 100 percent of projects start with a digital strategy › 100 percent of projects start with a sustainability strategy › Sustainable innovations › Sustainable finance

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

FUTURE SUSTAINABILITY REPORTING

In keeping with the Corporate Sustainability Reporting Directive (CSRD), a double materiality analysis will be undertaken in 2024 in accordance with the requirements of the European Sustainability Reporting Standards (ESRS). This analysis will capture our environmental, social and governance impacts, as well as external factors that affect our business. The key focus areas identified will form the basis for adapting our Beneficial Company strategy in the future. Our goals and implementation measures will be adjusted based on the findings. These measures are designed to align our Beneficial Company goals even more effectively while at the same time meeting the new regulatory requirements.



OUR MANAGEMENT APPROACH

**BENEFICIAL
COMPANY**



AVOID/REDUCE/COMPENSATE

- > Business travel
- > Energy
- > Water
- > 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

GRI 2-3



Your contact to the Corporate
Sustainability Team:
sustainability@dreso.com



ENVIRONMENT

GRI 301-2

MATERIAL RESOURCES: OUR CONTRIBUTION TO AN EFFECTIVE CIRCULAR ECONOMY

GRI 301-3

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. We undertook a comprehensive revision of our procurement policy in 2023. The policy establishes sustainability as a key criterion for all purchasing processes and applies worldwide. Policy communication and training is scheduled to take place in 2024. In addition, there are further requirements for key subjects, some examples of which will be presented in the following.

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 GmbH – Part of Drees & Sommer, 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.

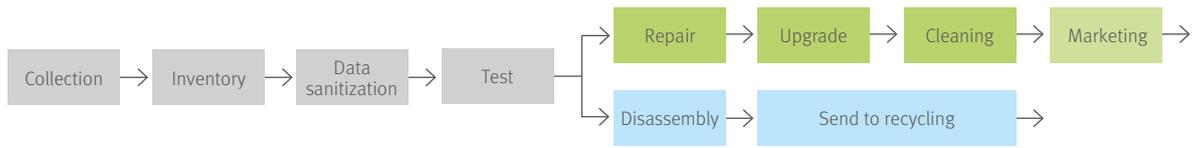
Furthermore, we primarily use organic and environmentally friendly products in the areas of events, canteen, catering and cleaning. When it comes to event organization (whether central or local), a checklist for sustainable events helps with implementation. We also pay attention to the sustainable design 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



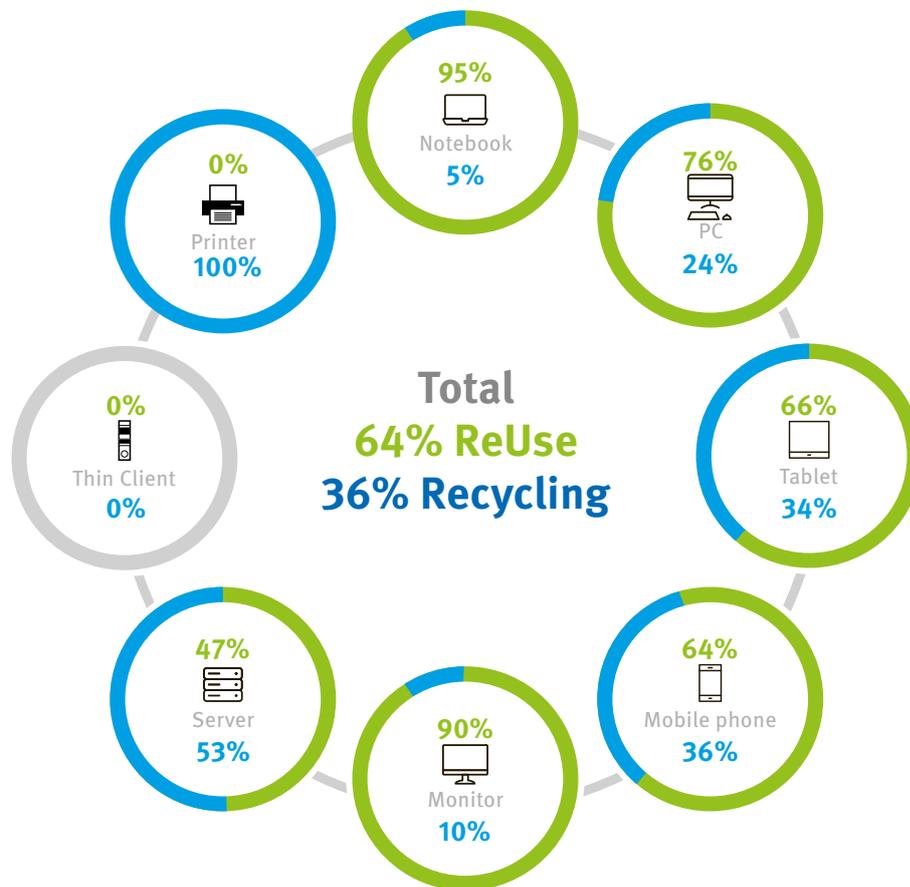
Since 2019, we have been working with the non-profit company AfB social & green IT (an employer for people with disabilities), which recycles and resells IT equipment. In 2023, AfB processed 4,458 IT and mobile devices that we had decommissioned with a total weight of 15 tonnes. The decommissioning of company laptops, PCs and smartphones saves energy, water and CO₂ equivalents while at the same time creating jobs for people with severe disabilities.

REUSE AND RECYCLING IN OUR CERTIFIED PROCESS:



Source: AfB gemeinnützige GmbH

Following data sanitization, hardware testing, repair, upgrade and cleaning, AfB was able to remarket 64% of the devices decommissioned by Drees & Sommer. This represents a contribution to both resource conservation and inclusion.



- Recycling
- Reuse (Remarketing)
- No devices supplied

Source: AfB gemeinnützige GmbH

ENERGY AND CLIMATE: GREENHOUSE GAS INVENTORY 2022 AND CLIMATE TARGET

Building on existing measures to reduce greenhouse gas emissions, we made a commitment to the Science Based Target Initiative (SBTi) in 2021 to publish a science-based decarbonization target. Following the expansion of our database and having made the most accurate assumptions possible based on limited data availability, we decided to extend the preparation time for submitting the climate target. We have informed the SBTi about the delay in submitting the target.

Based on a clear understanding of sustainability, the Drees & Sommer Group continues its steadfast adherence to a climate target that meets the requirements of the Paris Climate Agreement. We are currently giving highest priority to refining our corporate climate strategy, including the planned validation by SBTi.

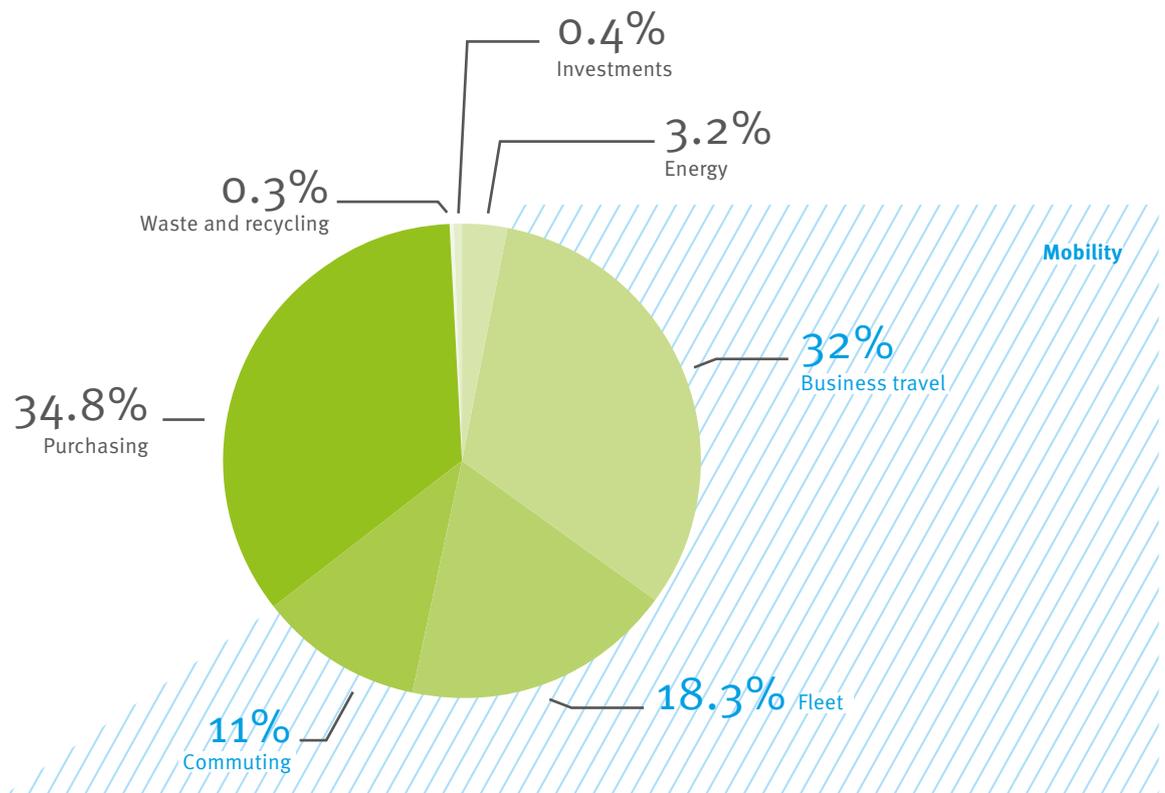
The Science Based Target Initiative (SBTi) is an alliance of the UN Global Compact, Carbon Disclosure Project, World Resources Institute and the World Wide Fund for Nature. Under the initiative, companies commit to setting and implementing their own greenhouse gas emissions reduction targets. The target 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. In preparation for the development of a science-based emissions reduction target, all climate-relevant greenhouse gas emissions of Scopes 1, 2 and 3 that fall under the company's operational control have been taken into account since 2022. The emission factors used for the calculation have been adopted from the ecoinvent 3.6 and 3.9 database (IPCC assessment method 2013 and 2021; GWP 100a). As in previous years, the accounting for 2023 was carried out by myclimate.

The greenhouse gas balance for the Drees & Sommer Group for 2023 totals 31,397 tonnes CO₂e*. At more than 60%, mobility accounts for the largest share of our emissions. This category includes emissions generated by prebooked business travel, our vehicle fleet, and commuting. At just under 35%, purchased goods and services account for another significant share of the greenhouse gas balance. Although down 4% on the previous year, the reduction is mainly due to the use of a new database that allows more accurate calculation of emissions attributable to purchased goods and services. Due to the lack of emission-specific values for purchased goods and services, we have until now been dependent on the use of a so-called spend-based screening. This is based on emission factors that have been established for broad product categories. In addition, the data quality depends on the quality of national statistical data. We have begun working with our main suppliers to ensure more accurate accounting of the purchasing volume in future and to develop suitable reduction measures based on findings.

* Figures based on metric tons of CO₂e equivalents. The assessment takes into account all relevant greenhouse gases, as defined in the Greenhouse Gas Protocol.

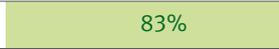
Greenhouse gas emissions by category



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).

The overall scope for the preparation of our global company balance sheet for 2023 was defined in collaboration with myclimate as follows:

Group greenhouse gas emissions by scope

GRI 305-1	Scope 1	5,033.0		16%
GRI 305-2	Scope 2	338.6		1%
	Scope 3	26,025.7		83%
	Total	31,397.3	(in tonnes of CO₂e*)	

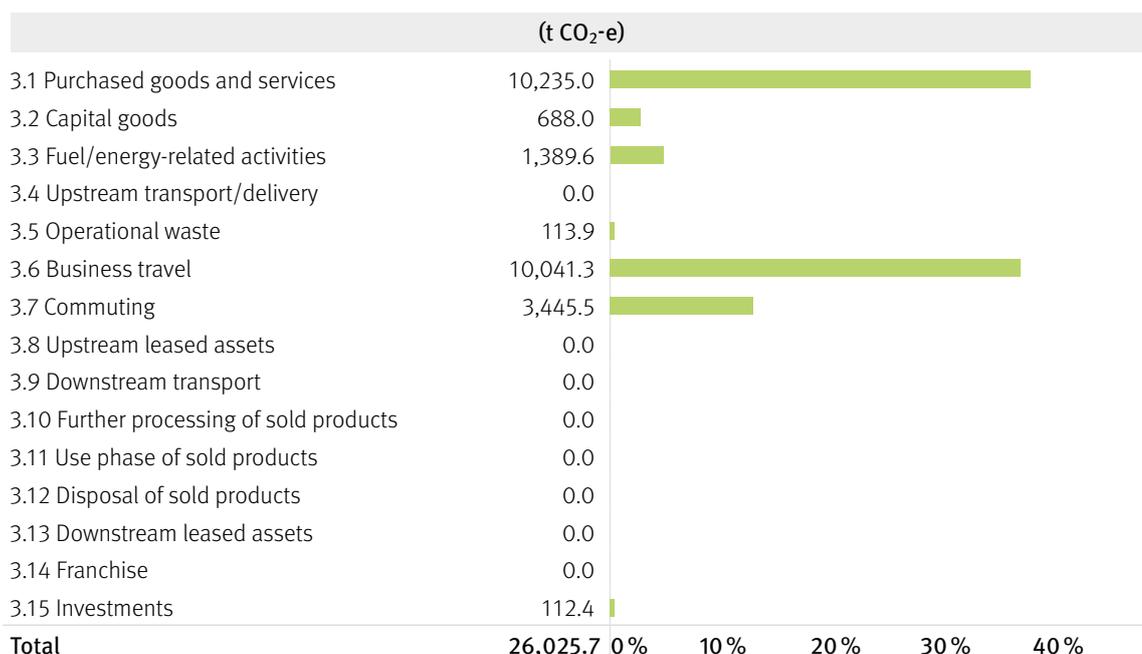
* Figures are based on tonnes of CO₂ equivalents. The calculation takes into account all relevant greenhouse gases into account in accordance with the Greenhouse Gas Protocol.

- 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 or applicable to every company. This also applies to Drees & Sommer. At approximately 10,000 t CO₂e each, Category 3.1 Purchased goods and services and Category 3.6 Business travel account for the bulk of Scope 3 emissions. Commuting accounts for a further 3,445 t CO₂e.

In 2023, travel increased compared to the previous year (business travel: +67%; company car: +36%). This is due both to an increase in the number of employees (+17%) and to increased travel in the post-pandemic period. In addition, the ongoing internationalization of our company and worldwide support of customers has led to increased demand for mobility. Nevertheless, as a consulting firm, we recognize our responsibility to promote climate-friendly travel in order to reduce our emissions effectively. Our mobility management program is constantly developing offerings and incentives to promote the transition to sustainable mobility (see the Mobility section).

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.

In 2023, we once again optimized our data collection processes. Based on our greenhouse gas balance, we are developing additional avoidance, reduction and compensation measures to take into account the results of the expanded carbon footprint framework. Here, we can build on solutions that have already been 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 that we own. In our innovation building OWP12, geothermal energy is used as a renewable heat source.
- > To ensure climate-friendly business travel, we introduced a travel policy 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).
- > In 2023, 85% of our employees who were eligible for a company car opted for an all-electric vehicle.
- > Wherever possible, we are switching to recyclable products in our procurement processes (see Material Resources).
- > As in previous years, we offset greenhouse gases equivalent to 15,000 tonnes of carbon in 2023 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 where appropriate options are available. In 2023, Drees & Sommer purchased green electricity for more than 90% of our total electricity consumption. 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 sites. However, we are in close dialogue with our landlords in order to drive sustainable changes in leased offices too. In addition, we switched to 100% green electricity for the data centre capacities used by Drees & Sommer in 2022.

ELECTRICITY	YEAR 2022	YEAR 2023
Power renewable	1,813,571 kWh	3,089,455 kWh
Power conventional	935,264 kWh	270,075 kWh

HEATING AND COOLING	YEAR 2022	YEAR 2023
Natural gas	558,606 kWh	918,887 kWh
Propane gas	37,256 l	234,775 l
District heating	998,819 kWh	1,175,866 kWh
District cooling		4,800 kWh
Heating oil	27,999 l	45,311 l

*Data is partly based on extrapolations.

MOBILITY: LOW-CARBON COMMUTING AND BUSINESS TRAVEL

With a share of over 60%, 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.

In 2023, 85% of employees eligible for a company car opted for an all-electric vehicle. This brings us much closer to our goal of having a 100% emission-free company car fleet by the end of 2025. In view of the continuing limited market supply of electric vehicles, we constantly review the implementation of further measures to promote sustainable mobility. In 2024, our existing mobility concept will be updated and adapted to market conditions while taking economic, ecological and social criteria into account.

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 pandemic has demonstrated the value of our continuous investment in digital communication, processes and methods over recent years. In recent months, around 6,000 employees have been able to work digitally at the same time via mobile workplaces.

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 17,735 m³.

WATER CONSUMPTION BY LOCATION/REGION IN 2023

Germany	Austria	Switzerland	Rest of Europe	Outside Europe	TOTAL
13,960 m ³	453 m ³	860 m ³	2,262 m ³	200 m ³	17,735 m ³

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).

To steadily reduce our water consumption, it is also important to sensitize employees to the efficient use of resources in their everyday work. In 2023, for example, the ‘Use One Cup a Day’ campaign was held again at several offices to show simple ways to reduce water consumption for washing up.

GRI 304-1

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).

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:



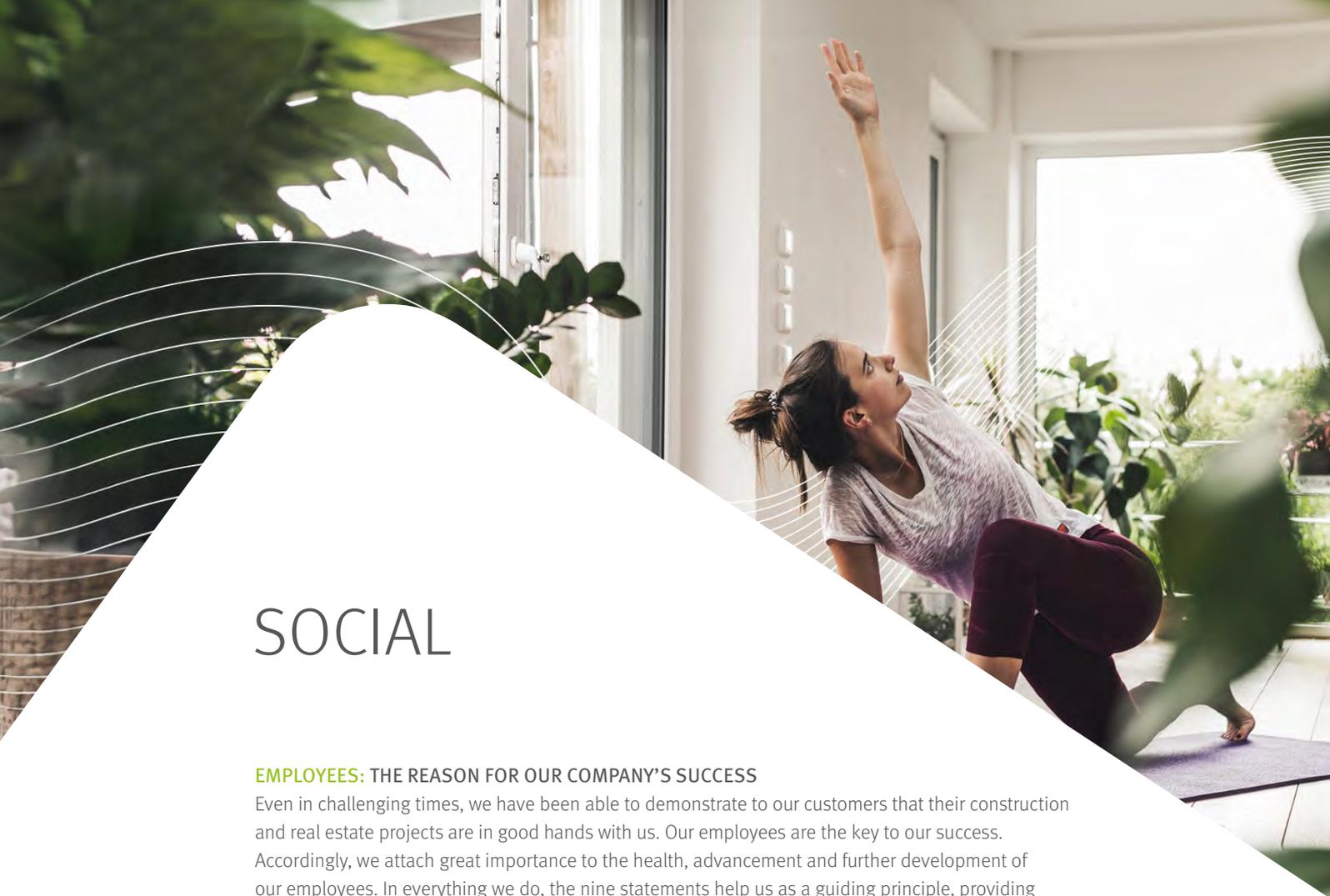
Construction of a green facade on the innovative ‘OWP12’ building in Stuttgart



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



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

It is a key priority for us that employees have a wide range of opportunities for social dialog, providing feedback and submitting suggestions so that they can play a part in shaping the company. In 2022, Drees & Sommer conducted and assessed an anonymous employee satisfaction survey with the support of an external consulting firm. The challenges identified formed the basis for developing a comprehensive range of measures. All permanent employees are actively involved in the follow-up process. Based on the (anonymized) results, the teams discuss their strengths and any areas for improvement in their unit with their manager. The teams worked together to identify areas where action is needed (such as heavy workload) and to develop appropriate measures. To gauge the effectiveness of measures already implemented, a pulse survey on leadership was conducted in 2023. This found that the employee commitment index had risen from 64 the previous year to 66. At the end of the year, the results were communicated to the managers, who in turn discussed them with their teams as part of a coordinated process. The findings are ultimately integrated into employee performance reviews.

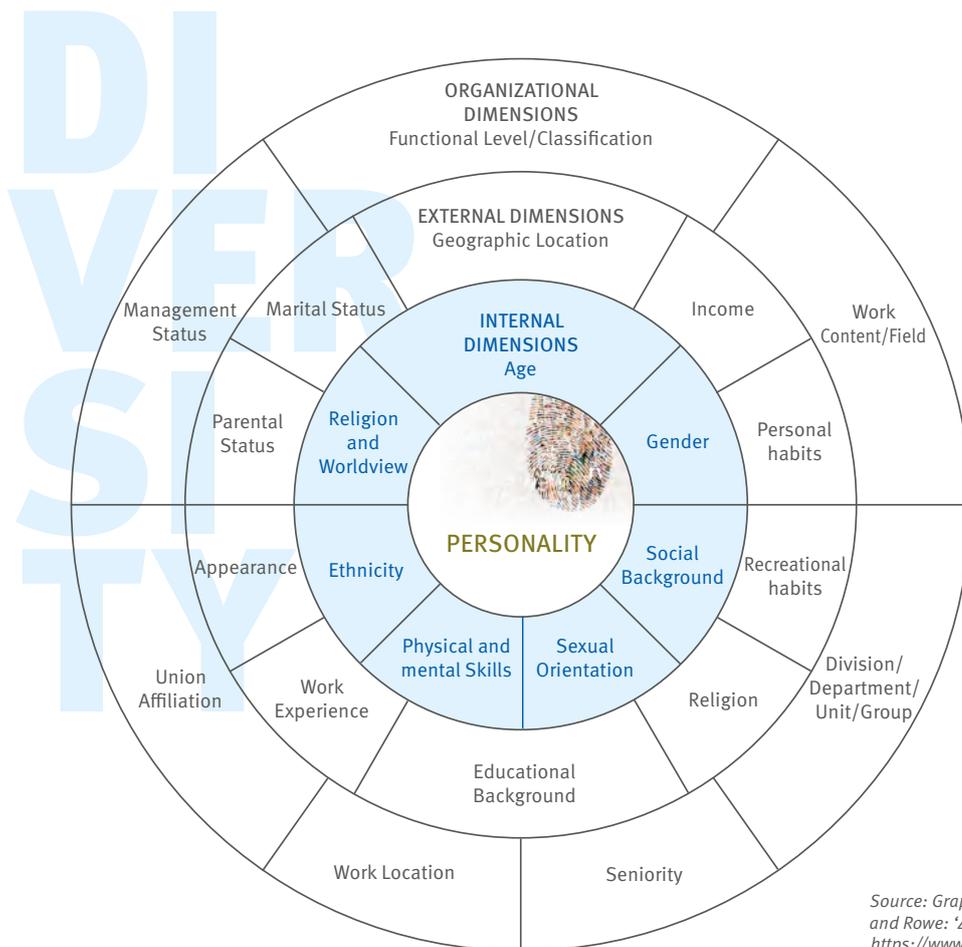
In addition to sharing relevant content, our multilingual social intranet offers all employees the opportunity to vote, discuss and have their say. 'CLICK', the integrated CIP tool, can be used to submit suggestions for improving internal processes. Approximately half of the proposals submitted relate to the focus areas of our Beneficial Company strategy (such as environment, employees health and workplace).

Suggestions are reviewed by assigned managers. We ensure that all review steps and the implementation status are communicated transparently. At least every three months we also organize a Beneficial Company Network exchange event to discuss sustainability-related topics and jointly implement agreed measures. Members exchange information about local initiatives and plan interoffice activities to implement the sustainability strategy.

Drees & Sommer has a European Employee Forum, which is responsible for cross-border matters that affect the interests of employees. The forum's concerns and requests are discussed directly with the Executive Board, which in turn communicates key information to all employees in the company. The three forum 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.



Source: Graphic based on Gardenswartz and Rowe: '4 Layers of Diversity' <https://www.charta-der-vielfalt.de/en/>

Scan this QR code to access the Drees & Sommer Group Diversity Statement:



In order to promote a diverse and inclusive culture, we have developed a package of measures, the implementation of which is the responsibility of an interdisciplinary core team and an executive sponsor. There are eight focus areas:

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

To adapt measures to local conditions and ensure a group-wide quality standard, local Diversity Ambassadors have been in place since October 2023. These colleagues are thoroughly committed to supporting and promoting diversity at their regional office. They are allocated an average time budget of two hours a week for these additional tasks. One of their responsibilities is local implementation of the core team’s central measures. They also support site-specific campaign days. As local experts, the Diversity Ambassadors are in close contact with the core team and with each other. This results in an interoffice exchange of knowledge and best practices. The start of the program was preceded by a selection process in which the respective regional office managers and the core team were involved. The Diversity Ambassadors underwent intensive training during the first few months of their role. The aims were to ensure a sound basic knowledge of Diversity and Inclusion, to reinforce their personal attitude, to make it easier for them grow into their role, and to promote networking with each other. During the pilot phase, which started in 2023, we were able to recruit 19 colleagues as Diversity Ambassadors at regional offices. We aim to roll this successful Diversity Ambassador model out to additional sites.

All Drees & Sommer employees have the opportunity to get involved in diversity networks. Drees & Sommer has a women’s network (SHE@dreso) and a cross-dimensional network (DO-IT@dreso) with the subgroups BIPOC, LGBTQIA+, and People with Disabilities. These networks offer employees safe spaces to share 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 the Young European Board.

Employees can find information on contact persons, initiatives and learning opportunities on a separate Diversity and Inclusion page on the Social Intranet. A Diversity and Inclusion community allows people to share diversity-related content, ask questions and participate in discussions.

Drees & Sommer has signed the Diversity Charter:



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 to raise their awareness of 'unconscious bias'. 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 Communication) are involved in the training sessions. Those responsible for diversity continuously evaluate all measures and make any necessary adjustments.

Drees & Sommer has been a signatory of the Diversity Charter since May 23, 2023, German Diversity Day. As the largest initiative for the promotion of diversity and equal opportunity in the workplace in Germany, the Diversity Charter promotes commitment to respectful coexistence, regardless of ethnicity, religion, gender, sexual orientation, disability, age or other diversity characteristics. We firmly believe that diversity is a decisive factor in our success. By creating a diverse and inclusive work environment, we foster the engagement and creativity of all employees. As a signatory to the Diversity Charter, we are committed to working constantly to ensure an inclusive work environment. We are also committed to group-wide exchange on effective measures and share our own success stories such as the Diversity Ambassador Program, our Diversity Week, and the Diversity Lunch and Learn series.

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	6.4%	1.7%	0.0%	8.1%
Project leader	18.8%	9.2%	0.0%	28.0%
Project management	20.6%	18.8%	0.02%	39.4%
Back office	0.4%	10.3%	0.0%	10.7%
Temporary staff	5.1%	5.4%	0.0%	10.6%
Trainees	0.3%	0.5%	0.0%	0.8%
Total	53.8%	46.2%	0.02%	100.00%

By age group

EMPLOYEE CATEGORY	< 30	30 – 50	> 50	TOTAL
Partner/Associate Partner	0.0%	1.4%	1.0%	2.4%
Operational management	0.02%	5.0%	3.0%	8.1%
Project leader	1.3%	21.5%	5.3%	28.0%
Project management	15.1%	21.2%	3.0%	39.4%
Back office	1.6%	6.8%	2.3%	10.7%
Temporary staff	9.7%	0.6%	0.3%	10.6%
Trainees	0.8%	0.02%	0.0%	0.8%
Total	28.5%	56.7%	14.9%	100.00%

By nationality

EMPLOYEE CATEGORY	GERMAN	EUROPEAN	INTERNATIONAL	TOTAL
Partner/Associate Partner	2.1%	0.3%	0.0%	2.4%
Operational management	6.9%	1.1%	0.1%	8.1%
Project leader	23.0%	4.6%	0.5%	28.0%
Project management	26.9%	10.3%	2.2%	39.4%
Back office	9.1%	1.5%	0.1%	10.7%
Temporary staff	9.3%	0.8%	0.5%	10.6%
Trainees	0.7%	0.1%	0.0%	0.8%
Total	78.0%	18.6%	3.4%	100.0%

GRI 405-1

Diversity in Governing Bodies

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.

GRI 405-2

Ratio of Male and Female Basic Salary and Remuneration

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.

GRI 2-7

Employment Relationship

In 2023, Drees & Sommer employed 5,951 people worldwide. The following tables show 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 (December 31, 2023).

TYPE OF CONTRACT	MALE	FEMALE	DIVERSE	TOTAL
Temporary	180	153	0	333
Permanent	3,021	2,596	1	5,618
Total	3,201	2,749	1	5,951

In 2023, Drees & Sommer employed 4,866 people in Germany. Drees & Sommer's international offices had 1,085 employees.

TYPE OF CONTRACT	DOMESTIC	ABROAD	TOTAL
Temporary	260	73	333
Permanent	4,606	1,012	5,618
Total	4,866	1,085	5,951

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	503	1,039	1	1,543
Full-time	2,698	1,710		4,408
Total	3,201	2,749	1	5,951

TYPE OF CONTRACT	DOMESTIC	ABROAD	TOTAL
Part-time	1,345	198	1,543
Full-time	3,521	887	4,408
Total	4,866	1,085	5,951

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

GRI 401-1

New Colleagues

In 2023, the number of female colleagues rose by 669 and the number of male colleagues by 802 (including as the result of mergers and acquisitions). Of these, 792 belong to the age group 30 to 50 years, 481 new employees are under 30, and 198 are over 50.

AGE GROUP	MALE	FEMALE	DIVERSE	TOTAL
< 30	233	248	0	481
30 – 50	450	342	0	792
> 50	119	79	0	198
Total	802	669	0	1,471

Number of new hires by region:

REGION	MALE	FEMALE	DIVERSE	TOTAL
Domestic	529	453	0	982
Foreign	273	216	0	489
Total	802	669	0	1,471

Rate of change compared to 2022:

AGE GROUP	MALE	FEMALE	DIVERSE	TOTAL
< 30	-8%	5%	0 %	-2%
30 – 50	9%	1%	0 %	5%
> 50	57%	58%	0 %	57%
Total	8%	7%	0 %	8%

GRI 401-1

Fluctuation by Gender and Age Group

Over the course of 2023, we recruited 1,471 new staff, but also had to part company with 649 employees for a variety of reasons. This resulted in an average fluctuation rate of 13.3% (employee and employer terminations). At 13.4%, the rate is slightly higher for female employees. The staff turnover rate for male employees in 2023 was 13.2%.

GRI 402-1

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.

Recruiting and 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 2023, we offered some 450 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 2023 by gender*:

GRI 404-1

MALE	FEMALE	PER EMPLOYEE
18.5 h	18.3 h	18.4 h

* As the group size of our diverse employees is not large enough to comply with data protection regulations, only the categories male and female are shown.

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

Drees & Sommer provides employees with a wide range of health services to promote a good work-health balance. Two new offerings were added in 2023.

Two Health Weeks with subsequent follow-up services were offered in cooperation with the AOK and Barmer health insurance funds. The first Health Week was dedicated to the topic of Nutrition, while the second focused on Breaks and Sleep. Our employees were able to examine the topics from various perspectives in a range of formats including keynotes, workshops and one-on-one coaching.

Drees & Sommer also tested various ways to promote physical activity in 2023. Studies clearly show that office work involves too much passive sitting, which minimizes physical activity to such an extent that, in addition to back pain it can lead to other health risks and diseases. Excessive sitting also impairs mental acuity, because our brain is more active and efficient when we are physically active. For this reason, we have developed a list of tested and approved tools and devices for promoting physical activity in the workplace. These can be ordered via site managers and central purchasing.

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 also provides practical support with everyday problems (such as finding childcare places). The EAP is available free of charge to all national and international employees as well as to their immediate family members and members of their household. In 2023, the EAP had a utilization rate of 7.2%. This puts us in a roughly average position by international comparison with other companies.



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.



EGYM Wellpass is an additional company fitness offering. This allows employees to use the services and facilities of over 9,000 network partners. The offerings are not limited to gyms but include a wide range of activities such as dancing, swimming, climbing and meditation. There are also more than 4,000 online courses that can be taken at home.



We also offer regular exercise courses such as 'Yoga' and 'Active breaks' to encourage employees to keep moving every day. During the pilot phase, these services were only available in German, but international rollout of the services is planned.



Our Academy provides courses on 'Resilience' and 'Healthy leadership'. These are available to all employees.



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.

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.



For parents of children below school age, we subsidize the cost of childcare.

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 (82% 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 2023. All our international sites and companies are to be integrated into the existing OHSMS in the medium term. A group-wide standard for Drees & Sommer – based on ISO 45001 – will be finalized in 2024.

GRI 403-9

In 2023, 17 accidents (travel- and work-related accidents) were recorded at our German offices. This corresponds to an accident frequency (number of accidents per 1 million working hours) of 0.7. Once again, no fatal accidents were recorded in the reporting year. Our goal is to record and report corresponding statistics for our international sites for 2024.

The updated group-wide Travel Safety Guideline increases safety for employees when on business trips abroad. For example, when booking business travel via a central travel agency, the business trip is automatically registered with the external provider crisis24, which offers:

- > Safety and medical information in the form of a country- and regional-level risk maps
- > Pre-trip information by e-mail for registered travelers with customized travel advice, recommendations, updates and monitoring
- > 24/7 hotline for emergency support and safety advice.

In 2023, we introduced a digital alarm group for the nine buildings of our headquarters campus in Stuttgart. This is to ensure the availability of a sufficient number of first responders and fire protection assistants despite the increased prevalence of mobile working. Using the MultiBel smartphone app, a caller only has to dial one number to alert first responders. The app ensures that only those first responders who are currently present on site are alerted.

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.

In 2023, we undertook a comprehensive revision of our procurement guideline. Communication and training are scheduled to take place in 2024. 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.

Drees & Sommer
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 had the opportunity to participate in local projects at their regional office as part of the 2023 Social Days. Covering such activities as sorting clothing donations for people experiencing homelessness, participating in charity runs for good causes and blood donation drives – our employees are committed to a wide range of causes and will continue to be supported by Drees & Sommer in 2024.

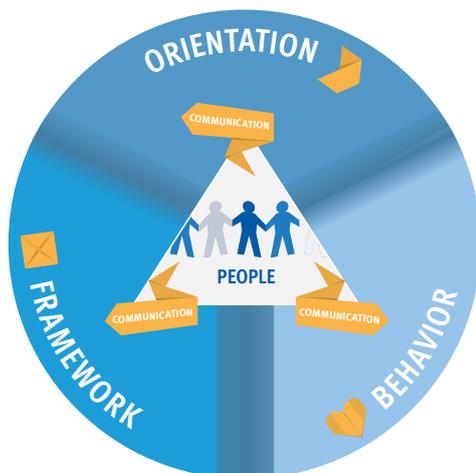


GOVERNANCE

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.



ORIENTATION
We provide Orientation –
This way!
Purpose, Vision, Strategy

BEHAVIOR
Our behavior is exemplary –
I lead the way.
My behavior allows employees to grow

FRAMEWORK
Our framework provides stability –
A firm foundation.
Standards, processes, tools – and the associated behavior

COMMUNICATION
We communicate:
Say it like it is. Listen to make it work.
Transparent, fast and honest

PEOPLE
The people are our focus –
You are essential
Blue is boundless

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 promote transparent dialog and constructive cooperation to ensure that the interests of all stakeholders are taken into account in our activities. In 2023, we organized a range of different ways to reach out to our customers and business partners. In addition to trade fair appearances such as EXPO REAL in Munich, we once again exhibited at the Greentech Festival. At our 'Urban Sustainability Hub', we collaborated with partner companies to demonstrate how the construction and real estate industry can successfully integrate sustainable solutions.

How can we decarbonize without deindustrializing? How can sustainable regenerative development, planning, construction and operation become the norm while maintaining the competitiveness of Europe, its cities and infrastructure? Answering these questions requires communication and collaboration as equals, in a process that connects all disciplines, industry leaders and generations. Therefore, we introduced: neext. The new European ecosystem for transformation. A communication platform for new market perspectives that brings the triad of innovative approaches under one roof: Industry, Real Estate & Infrastructure.

We organized the neext Dialog: an interdisciplinary, cross-industry dialog initiative with events in Germany, Austria and Switzerland. Under the title 'People, Process, Places', we offer new solutions for the future of industry, production, energy, as well as urban and site development, in close cooperation with partners, idea providers and hosts. The series of events provided opportunity for open discussion and knowledge transfer, as well workshop sessions. Other initiatives such as the 'neext Future Summit' and 'neext European Talk' also dealt with aspects related to sustainability, cooperation and the way we live and build our cities.

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 2023 (94 in total)

- › 10 x inhouse events
- › 12 x digital events
- › 72 x on-site events, including trade fairs

Number of Participants in 2023 (13,804 in total)

- › 3,632 online participants
- › 10,172 on-site participants



EVENTS

Memberships in Associations and Initiatives

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

- › 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)
- › 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
- › RICS membership (individual members of staff)
- › iafoB – Institute for Work Research and Organizational Consulting
- › German Lean Construction Institute GLCI e.V.
- › EHI Retail Institute GmbH
- › German Frozen Food Institute
- › HySON – Institute for Applied Hydrogen Research Sonneberg
- › LBI Support Association
- › Women !n Leadership
- › Hamburg Aviation e.V.
- › Industrial Association Hamburg
- › Logistics Initiative Hamburg
- › Society of Property Researchers, Germany (gif Gesellschaft für Immobilienwirtschaftliche Forschung e. V.)
- › German Association for Personnel Management (DGFP)
- › Economic Council of the CDU
- › German Association of Consulting Engineers (VBI)
- › Sustainable Hospitality Alliance
- › Council on Tall Buildings and Urban Habitat
- › German Datacenter Association e.V.

- › PropTech Powerhouse e.V.
- › Real Estate Industry Stuttgart
- › Real Estate and Leadership Foundation
- › Senate of Economy Germany
- › Network Smart Industries
- › Intralogistics Network BW e.V.
- › digitalHUB Aachen e.V.
- › buildingSMART Germany e.V.
- › VDP Landesverband Baden-Württemberg e.V.
- › HYPOS Hydrogen Power Storage & Solutions East Germany e.V.
- › Digital Campus Zollverein e.V.

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

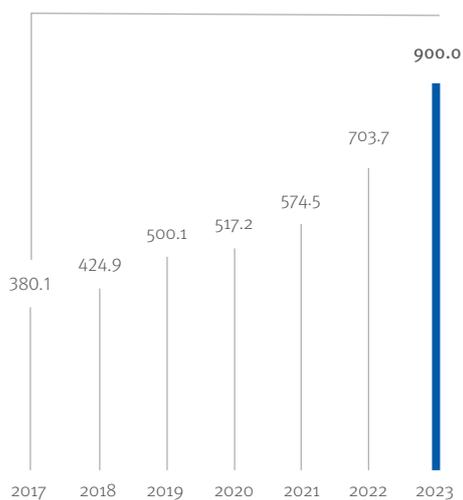
Group sales grew by €196.3m to €900.0 m (prior year: €703.7 m). Expenditure rose by €178.6 m to €796.7 m in the year under review (prior year: €618.1 m). Operating profit rose by €18.0 m to €102.7 m, with net income of €71.1 m.

Balance Sheet

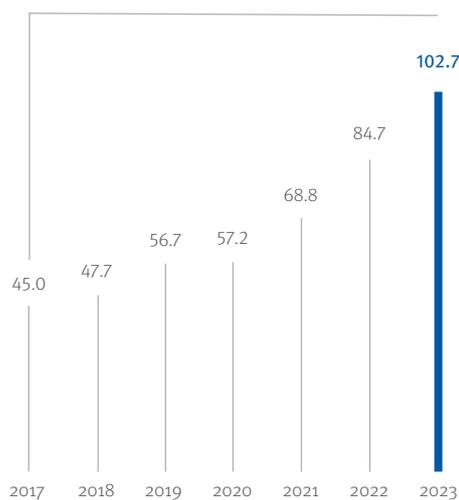
The reconciliation of retained earnings of €119.6 m to equity, together with the subscribed capital, capital reserves and retained earnings, results in equity of €162.8 m. The equity ratio is 38.6%. Accruals for pensions, taxes and variable remuneration rose by €46.0 m to €148.2 m. Liabilities, such as to suppliers, subcontractors and taxes, increased by €19.0 m to €68.4 m. Advance payments received on orders fell by €18.5 m to €9.1 m due to invoice timing. Liabilities to banks fell by €0.5 m to €14.9 m. In 2023, further profit participation rights were issued as part of the employee participation scheme. These are presented as bonds in the amount of €17.8 m.

Overall, total assets for 2023 amounted to €422.0 m (prior year: €332.5m).

SALES IN MILLION EUROS



OPERATING RESULT IN MILLION EUROS



> 6,000
EMPLOYEES

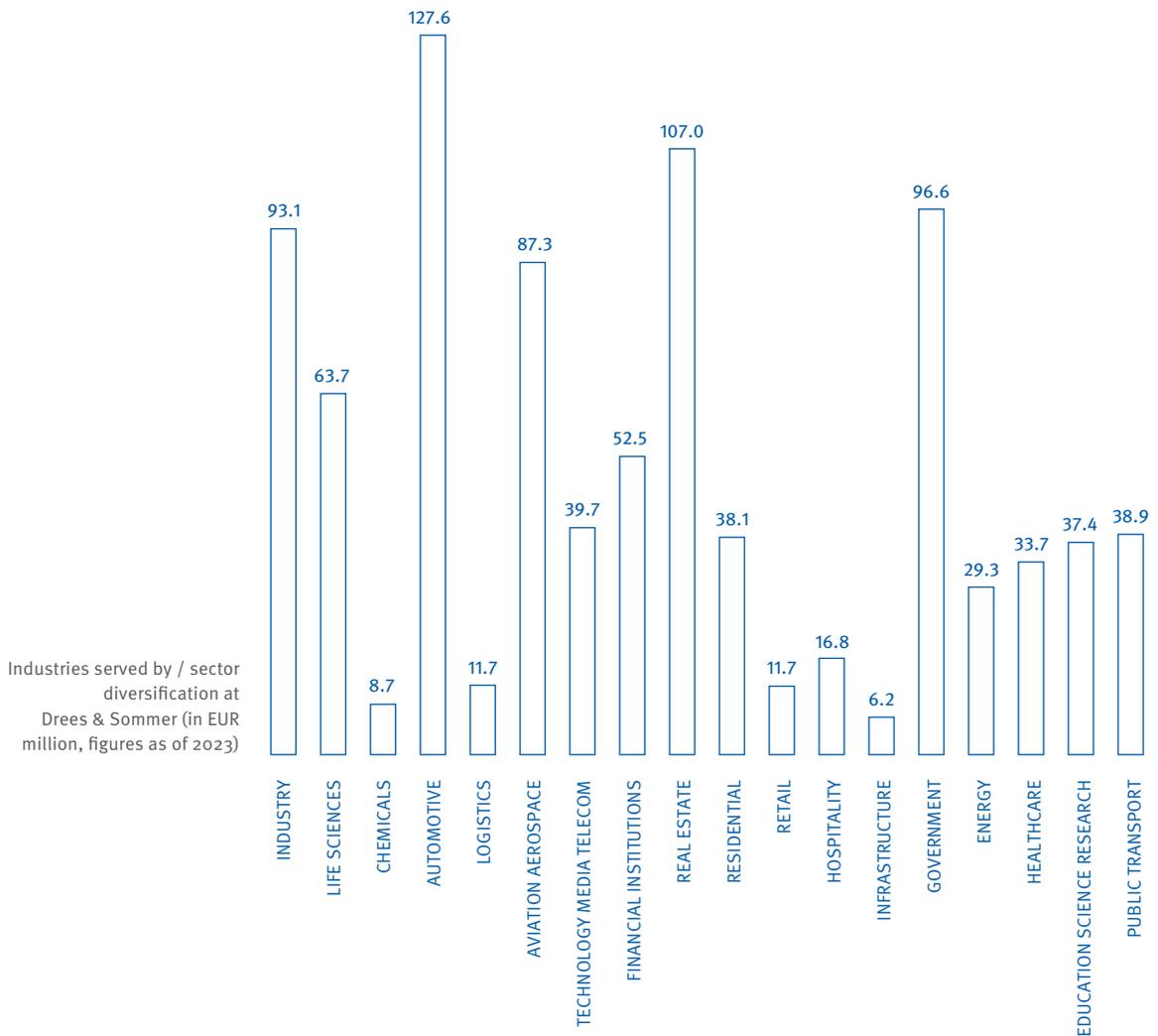
63
INTERNATIONAL LOCATIONS

38.6 %
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.



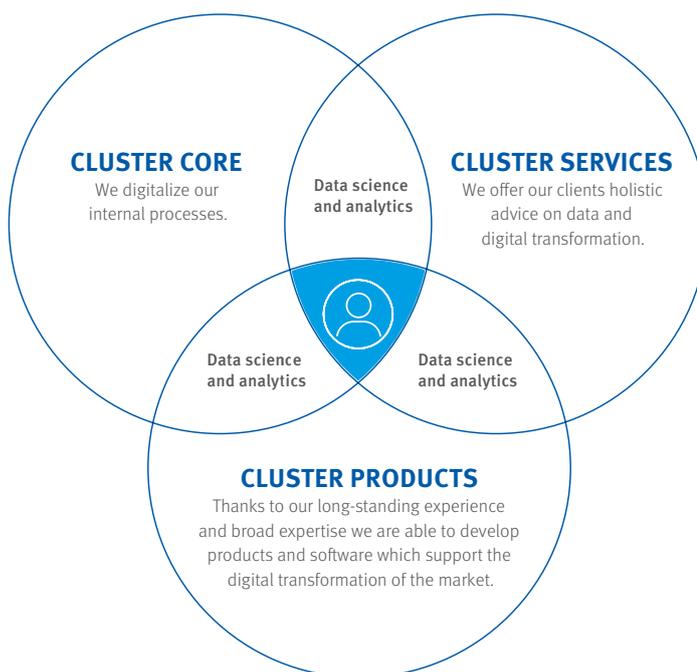
The diversification of business sectors enables Drees & Sommer to spread the risks to a certain extent. This makes the company more resilient, and it increases job security in times of crisis. This function is further strengthened by the systematic support which we offer to forward-looking sectors which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

Digitalization and Innovation

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



Innovation Scouting Report: Artificial Intelligence

For the fourth year in succession, the Drees & Sommer Innovation Scouting Report summarizes the most important technology trends in the construction and real estate industry. Using the new Drees & Sommer AI Hype Cycle, this Scouting Report allows us to identify and classify future-oriented trends and technological solutions.

Our Innovation Scouting Report 2024 focusing on Artificial Intelligence:



Artificial Intelligence in the Construction Industry

AI-powered applications are already revolutionizing the construction and real estate industry. For example, technologies can contribute to sustainable and environmentally friendly planning and production, or help save space and resources. In addition, AI enables even better quality assurance by optimizing supply chains and thus detecting problematic materials and waste at an early stage. Our experts work together with various corporate divisions and the core business on use cases and solutions to enhance the efficiency and quality of the various processes and procedures using artificial intelligence. In doing so, we ensure adherence to the highest security standards and a secure test environment. We have established an AI lab – a digital workshop that allows testing in a secure environment – to test AI use cases and create prototypes.

Let's innovate Real Estate and Construction by Artificial Intelligence:



BIM & MORE: The Innovative Greentech Solution for Sustainable Construction

Sustainable, digital and cost-efficient: The BIM & More plugin from EPEA – Part of Drees & Sommer and BIM & More is a digital innovation. The tool is the world's first greentech solution that combines Cradle to Cradle® principles with lifecycle assessment. Planners and architects can use it to calculate the lifecycle assessment – including the carbon footprint of the planned building – as early as the planning process and across the building's entire lifecycle. The plugin also allows evaluation of the planned building's recyclability and shows how it can be simply improved, if required.

Innovative Greentech solution „BIM & More“ for sustainable construction:



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, Austria, Switzerland, Belgium and the United Kingdom 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.

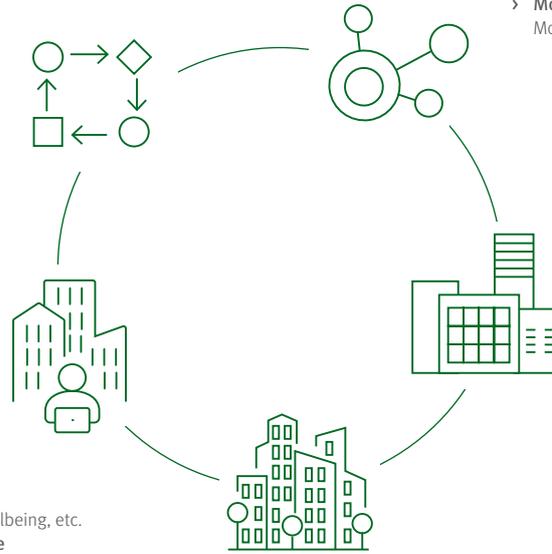
As a service company, we believe our greatest leverage in relation to environmental factors is in the project business. With the sustainability orientation of our service offering, we are taking an active part in the transformation of the real estate sector. With our consulting mandates we support our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

INDUSTRIAL PRODUCTS

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

INFRASTRUCTURE AND MOBILITY

- › Mobility concepts
Mobility certificates, e-charging infrastructure, 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.

COMPANY

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

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 2023/2024	
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 (Lieferkettensorgfaltspflichtengesetz – LkSG)	☑
		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	○
		Revision of the sustainable purchasing guidelines and international training courses	○
Energy and climate	Compensation over and above offsetting unavoidable emissions	Compensation by CO2 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	➔
	Active use of CO2 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, measure continues
- ☑ Goal for reporting year achieved
- ➔ In implementation
- 📅 Backlog

AREAS OF ACTION	IMPLEMENTATION STRATEGY	MEASURES 2023/2024	
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)	⌵
		Innovation project for intelligent battery charging management for e-vehicles at the headquarters in Stuttgart	➔
	Low-carbon business travel	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	⌵
	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	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 (Charta der Vielfalt) in May 2023	✓
		Broad range of offers in the diversity network and network for women	⌵
		Training courses for managerial staff to eliminate unconscious bias	⌵
		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	⌵
		Second Global Diversity Week, including team challenges	⌵
		Introduction of Diversity 'Lunch and Learn'	○
	Flexibility	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 (Vertrauensarbeitszeit)	⌵

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

AREAS OF ACTION	IMPLEMENTATION STRATEGY	MEASURES 2023/2024	
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	Expansion of the range of training courses for employees at the Drees & Sommer Academy (e.g. 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	📌+
	Implementation of social projects for community and environment	Implementation of ecological and social projects in our different locations, e.g. blood donor day in Stuttgart	📌+
		Design of a concept for corporate volunteering	➡
	Engagement in social projects and strategically focused continuation	Implementation of a long-term organization for the promotion of social and ecological projects	➡
	External service providers' compliance with collectively agreed and minimum wage law	Appointment of a Whistleblower and Human Rights Officer	✔
		Creation of an anonymous complaint system	✔
Leadership	Responsible corporate governance	A better-staffed Corporate Sustainability team	📌+
		Disclosure of Beneficial Company Action Plan enhancing the traceability of our sustainability-related efforts	📌+
		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 Durchblick offers an overview the company's activities	📌+
		Active involvement of employees via 'Click' a continuous improvement process (CIP)	📌+
		International roll out of 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
- 📌+ Goal for reporting year achieved, measure continues
- ➡ In implementation
- 📌 Backlog

AREAS OF ACTION	IMPLEMENTATION STRATEGY	MEASURES 2023/2024	
	Increase visibility in the market	Regular event formats for the exchange of experts and the involvement of our stakeholders (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 econsense 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	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 services (e.g. advice on green bonds)	➔
Real Blue Kapitalverwaltungs-GmbH portfolio enhancement		📌+	

- 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, CLAUD BÜRKLE, KLAUS DEDERICHS, SIMON DIETZFELBINGER, MANUEL DORN, JÖRG EWALD-LINCKE, CHRISTOPH GAWLIK, PROF. DR. THOMAS HARLFINGER, THOMAS HÄUSSER, SASCHA HEMPEL, STEFAN HESELSCHWERDT, KLAUS HIRT, THOMAS HOFBAUER, THOMAS JAISSE, BJÖRN JESSE, DIRK KAHL, SASCHA KILB, DR. MARKUS KOCH, FLORIAN LANGLOTZ, BORIS MATISIC, DR. PETER MÖSLE, DIERK MUTSCHLER, RAINER PREISSHOFEN, RALPH SCHEER, ANDREAS SCHELE, MARC SCHÖMBS, DANIEL SEIBERT, PHILIPP SPÄTH, STEFFEN SZEIDL, PATRICK THEIS, VEIT THURM, HEIKE TITZE, MARKUS WEIGOLD, JÖRG WOHLFARTH AND KENNETH WOOD

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 content of the report, please contact: sustainability@dreso.com

STATEMENT OF USE	Drees & Sommer SE has reported the information cited in this GRI content index for the period 2023 [January 1 to December 31, 2023] with reference to the GRI Standards.
GRI 1 USED	GRI 1: Foundation 2021

GRI 2: GENERAL INFORMATION 2021

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 2-1	Organizational details		8, 9
GRI 2-2	Entities included in the organization's sustainability reporting		8
GRI 2-3	Reporting period, frequency and contact point		3, 18, 57, 63
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		7, 48
GRI 2-7	Employees		34
GRI 2-9	Governance structure and composition		9
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		41, 61
GRI 2-25	Processes to remediate negative impacts		41, 61
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		45
GRI 2-29	Approach to stakeholder engagement		15, 43

GRI 3: GENERAL INFORMATION 2021

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 3-1	Process to determine material topics		15
GRI 3-2	List of material topics		16
GRI 3-3	Management von wesentlichen Themen		17

GRI 205: ANTI CORRUPTION 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 205-1	Operations assessed for risks related to corruption		8
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.	62
GRI 205-3	Confirmed incidents of corruption and actions taken	There were no confirmed cases of corruption during the past and current reporting periods.	62

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		25

GRI 303: WATER AND EFFLUENTS 2018

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 303-1	Interactions with water as a shared resource		27
GRI 303-5	Water consumption		27

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		27

GRI 305: EMISSIONS 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 305-1	Direct (Scope 1) GHG emissions		24
GRI 305-2	Energy indirect (Scope 2) GHG emissions		24
GRI 305-3	Other indirect (Scope 3) GHG emissions		24, 25

GRI 401:EMPLOYMENT 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 401-1	New employee hires and employee turnover		35

GRI 402: ARBEITNEHMER-ARBEITGEBER-VERHÄLTNIS 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 402-1	Minimum notice periods regarding operational changes		35

403: OCCUPATIONAL HEALTH AND SAFETY2018

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 403-1	Occupational health and safety management system		40
GRI 403-3	Occupational health services		39
GRI 403-5	Worker training on occupational health and safety		40
GRI 403-6	Promotion of worker health		38
GRI 403-8	Workers covered by an occupational health and safety management system		40
GRI 403-9	Work-related injuries		40

GRI 404: EDUCATION AND TRAINING 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 404-1	Average hours of training per year per employee		36
GRI 404-2	Programs for upgrading employee skills and transition assistance programs		36
GRI 404-3	Percentage of employees receiving regular performance and career development reviews		36

GRI 405: DIVERSITY AND EQUAL OPPORTUNITIES 2016

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 405-1	Diversity of governance bodies and employees		33
GRI 405-2	Ratio of basic salary and remuneration of women to men		34

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.	51
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 – 32, 41 GRI 2-23	HUMAN RIGHTS AND LABOR STANDARDS 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.
41 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.
41	PRINCIPLE 3 Safeguarding freedom of association	
41	PRINCIPLE 4 Elimination of all forms of forced labor	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.
41	PRINCIPLE 5 Abolition of child labor	

REFERENCE	PRINCIPLES	OUR APPROACH
30–32	PRINCIPLE 6 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.
12–14, 19–27	ENVIRONMENT PRINCIPLE 7 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	PRINCIPLE 8 Initiatives to promote environmental awareness	The implementation of our Beneficial Company strategy is documented with the aid of a goal-oriented action plan.
50–52	PRINCIPLE 9 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.
28, 41–42	CORRUPTION PREVENTION PRINCIPLE 10 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

GRI 2-3

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