



BECOMING A BENEFICIAL COMPANY

GRI Sustainability Report 2021
Drees & Sommer SE

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.

GRI 102-51

The preparation of a sustainability report in accordance with the requirements of the Global Reporting Initiative (GRI) underscores the importance the company attaches to this issue. The report contributes to creating transparency. It is aimed at customers, employees, suppliers, politicians, authorities and all other parties interested in Drees & Sommer and who want to learn more about the company's values, principles and conduct. Drees & Sommer published its first sustainability report in 2011 and its first GRI report last year. This report builds on last year's GRI report. It is based on the 2021 financial year and was not submitted for external audit. Drees & Sommer SE is not required to report, but has voluntarily resolved to prepare a sustainability report to give the issue the attention it deserves.

GRI 102-50

GRI 102-56

GRI XXX-XX

In order to highlight particularly relevant sustainability topics in the following text, these have been marked with corresponding symbols. All markings are based on the guidelines of the Global Reporting Initiative (GRI), who have established themselves as the international standard for sustainable reporting and are subject to ongoing further development. The Sustainability Report 2020 was prepared in accordance with the requirements of the Global Reporting Initiative (GRI Standards 2016 in accordance with option 'Core').

GRI 102-12



SUSTAINABLE DEVELOPMENT GOALS
The 17 Global Goals agreed by the United Nations came into force on January 1, 2016. They serve as a blueprint for economic, social and environmentally-sustainable transformation toward a sustainable global community.

This commitment by Drees & Sommer builds on the Sustainable Development Goals (SDGs) of the United Nations '2030 Agenda for Sustainable Development'. To underscore the importance the company attaches to its own sustainability goals, in 2021 Drees & Sommer joined the United Nations Global Compact Initiative, which supports companies worldwide in promoting responsible corporate governance. The organizations participating in the initiative commit to ensuring that their activities and strategies are aligned with the ten principles in the areas of human rights, labor standards, the environment, and corruption prevention. Our Sustainability Report reports annually on progress made in implementing these ten principles as well as on other activities to promote sustainable development.



Based on our extensive efforts in recent years to reduce greenhouse gas emissions, we also joined the Science Based Target Initiative (SBTi) in 2021. This ensures that Drees & Sommer's corporate climate strategy is aligned with the requirements of the 2015 Paris Climate Agreement.



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.

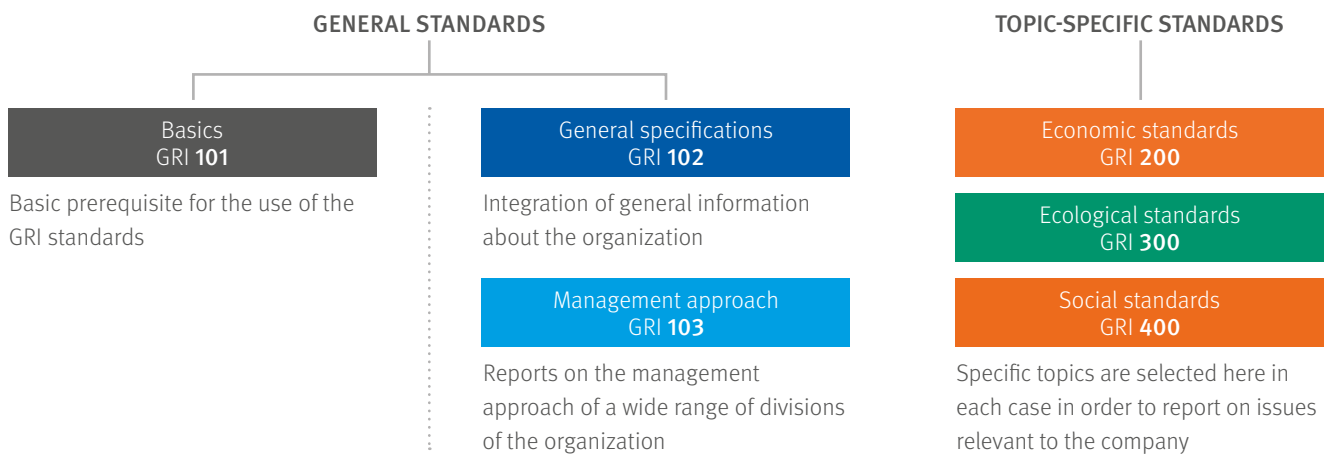
WHAT IS MEANT BY THE TERM “GRI”?

The GRI standards represent international practice for public reporting on various economic, environmental and social impacts. Sustainability reporting based on the standards provides information about an organization's positive and negative contributions to sustainable development.

The modular, interconnected GRI standards are intended to be used as a system for producing a sustainability report that focuses on material topics:

- › The three general standards are applied by any organization preparing a sustainability report.
- › An organization also selects topic-specific standards - economic, environmental or social - to report on its material topics.

Preparing a report in accordance with the GRI standards provides a comprehensive picture of an organization's material issues, their associated impacts, and how they are managed. In addition, an organization may use selected GRI standards in whole or in part, to provide specific information (Global Reporting Initiative 2021).



Application of GRI standards (source: own presentation 2021)

Report of the Executive Board



GRI 102-14

The term resilience comes from Latin: the verb *resilire* means to bounce back, to recoil. Resilience refers to the ability not to break down in the face of a crisis, to cope with it, and to prove adaptable and robust. Several factors contribute to the resilience of Drees & Sommer, including a broad portfolio of services, a client structure that is at least broadly diversified across all sectors, and the high degree of flexibility on the part of our employees.

This is also reflected in the results. Sales increased by 11 percent year-on-year to EUR 574.5 million, while the operating result of EUR 68.8 million was 20 percent above the previous year's level.

STRONG ALLIANCES FOR A DIGITAL, CLIMATE-COMPATIBLE TRANSFORMATION

What constitutes our resilience: instead of working behind closed doors, or placing one's hopes in the crystal ball, a strong will to innovate and change is part of our corporate culture. Through joint research, close cooperation with promising startup companies, and with our clients and business partners, we find innovative solutions and new business models to drive forward a climate-friendly and digital transformation of the real estate industry. With this in mind, we strengthened our position last year with international and national investments that will help us move forward. This includes the British construction consultancy AA Projects, with which we are continuing to grow in the United Kingdom. Our particular focus is on consulting services relating to modular, ecological and smart buildings. Our partnership with Die Werkbank IT GmbH is enabling us to further expand our digital expertise, especially in the German-speaking area (Germany, Austria and part of Switzerland). Based in the Austrian capital of Vienna, the IT company is a provider of high-quality building information modeling (BIM) solutions. To boost the range of services related to new work and new working environments, we brought the Hamburg-based general planning and consulting company vonhaveprojekt GmbH on board.

Drees & Sommer also recently joined the corporate responsibility initiative United Nations Global Compact. This makes it part of a network of over 12,000 companies worldwide that are pursuing the goal of achieving a more sustainable and fairer global economy. The focus is on ten principles covering human rights, labor standards, environmental protection and combating corruption. This underlines our commitment to responsible corporate governance with an ecological and social orientation, as also required by the taxonomy of the European Union (EU) and environmental, social and corporate governance (ESG) criteria. After all, if we want to apply high environmental and social requirements in our client projects, we ourselves must put this into practice.

CREATING BLUEPRINTS FOR SUSTAINABLE CONSTRUCTION

Practice what you preach! We followed this maxim in the new office building for our own use on the Drees & Sommer campus in Stuttgart, which we opened last year. The net plus energy building was designed to be recyclable as far as possible based on the Cradle to Cradle® approach, while generating more energy than it consumes in operation. As a consulting firm specializing in construction and real estate, the standards for our own project are particularly high, of course. Not only our specialists in civil and industrial engineering need to rise to the challenge. We also employ interdisciplinary experts from different fields such as chemistry, design, psychology or ecology in the construction projects we supervise. And as it is a highly demanding task to harmonize these requirements in our new building, called OWP12 (from the address: Obere Waldplätze 12), so we are all the more proud of the result. Winfried Kretschmann, Minister-President of the German federal state of Baden-Württemberg, and Stuttgart's Lord Mayor, Dr. Frank Nopper, hailed the innovative Drees & Sommer building as a blueprint for climate-friendly construction, and an inspiration for the entire buildings sector.

We put new work into practice not only in the innovative building OWP¹², but at all locations; we also apply it to our client projects. That is because even before Covid-19, a trend was emerging in our work environment that the pandemic has accelerated. The one workplace no longer exists: it is supplemented at least by remote working from home, and sometimes also by the mobile office or co-working spaces. The workplace designs that we develop offer what a remote workstation cannot (always) provide: space for concentration, communication and cooperation in individual teams. Work from office – work from home – or, as we have also put it in our new guideline for employees: work from everywhere, if project business allows it. We rely on the personal responsibility of our colleagues and on trust as a basis for jointly meeting the challenges posed by the new world of work.

INDISPENSABLE: CLIMATE-COMPATIBLE RECYCLING-ENABLED CONSTRUCTION, REVITALIZATION AND OPERATION

For a climate-conscious generation, new work means equally that one's own activity has an impact. Drees & Sommer has long answered the question of why by defining its own purpose: Uniting opposites to create a world we want to live in. For us, this means that the consequences of climate change, scarce resources, digital transformation, economic shocks such as the Covid-19 pandemic, or geopolitical crises are aspects we bear in mind at Drees & Sommer for our clients when we are working on our cities, neighborhoods, and buildings.

In the sphere of construction and real estate, we have made a name for ourselves in the transition to a climate-compatible economy, including decarbonization of the heating in existing buildings, resource consumption in new construction or conversions, and energy efficiency in operation. For example, we have long been advising cities, local authorities and companies on climate adaptation strategies, reduction of their carbon footprint and the circular economy. As a pioneer right from the start, we realize urgently needed strategies such as urban mining and Cradle to Cradle[®]. Our goal is to make high-quality reuse of the hidden but recyclable treasures that lie dormant in our cities and real estate. We aim to integrate recycling at the planning, construction and demolition stages, and to avoid waste. To do so, we are implementing landmark and pilot projects to create comprehensive building resource registers at the level of cities, towns and municipalities. We are also developing digital building materials passports (BMPs) at the level of individual properties, as envisaged by the new German government in its coalition agreement of the governing parties.

These political pushes alone make it clear: building, renovating and operating property in a climate-compatible and recyclable way has long since ceased to be a nice-to-have, but has become an indispensable must-have. Those who do not move themselves will be moved – by regulation, or by social and economic pressure. The requirements of the EU taxonomy and ESG criteria should also be mentioned here. Failure to comply with them becomes a financial risk. In addition to the risk of a stranded asset for the investor side, there is also a risk of disadvantages in refinancing for the other players in the construction and real estate industry if this is not taken into account.

CONSISTENTLY PURSUING THE BLUE WAY

Combining ecology and economy in the construction and real estate projects we are involved in, and consistently pursuing our own blue way, will also determine our future actions. In the coming years, we will also be addressing the question of how we can make established structures in cities more sustainable. In order to limit soil sealing and urban sprawl, it is necessary to promote the compact city even more: living, work and leisure are coming together. This means that more mixed-use multi-story buildings need to enter the urban space. Our international and interdisciplinary Highrise team of experts develops solutions for realizing these properties in such a way that they are green, smart and offer a high quality of life.

In addition to these long-term strategic tasks, as a resilient company we will continue to succeed in providing our clients with maximum support in the event of unforeseen developments. The war in Ukraine has further exacerbated supply chains and material shortages that were already impacted by the pandemic. Rising inflation and energy bottlenecks are additional factors. Our choke point management task force is already working on solutions to ensure that the construction projects we assist can still be successfully completed.



“Drees & Sommer has long answered the question of why by defining its own purpose: Uniting opposites to create a world we want to live in.”

All this is only possible with the high motivation, adaptability and resilience of our employees. They are what makes us successful. Our clients also knew at all times last year that their construction and real estate projects are in good hands with Drees & Sommer, despite difficult pandemic conditions. You can rely on us. Enormous demands have been made on our colleagues, deserving the highest recognition. The one-off Covid bonus payment is intended as a small token of our appreciation in this respect. We would like to take this opportunity to expressly thank all our colleagues for their tireless commitment, team spirit, loyalty and outstanding performance.

Stuttgart, May 19, 2022

Steffen Szeidl Dierk Mutschler Marc Schömbbs

Drees & Sommer at a glance

Drees & Sommer is the innovative partner for Consulting, Planning, Construction and Operation. As a leading European consulting, planning and project management company, 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 over 50 years.

GRI 102-4

Drees & Sommer operates internationally and is worldwide at its customers' side. Based at 51 regional offices, our experts support domestic and foreign companies from various sectors with their projects. We also operate at project sites literally all over the world – wherever our customers currently need us. This close network of regional offices and experts with regional and project experience enables the company to provide competent support worldwide.

GRI 102-6

The Drees & Sommer Group currently employs people of 73 different nationalities who speak a total of more than 51 languages and have gained experience in all major real estate markets around the world. This ideally positions the company to support customers on their path to growth to work on site to lead their projects to success.

LOCATIONS

AUSTRIA

Drees & Sommer Vienna
Drees & Sommer Linz

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 Cologne
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 Hanover
Drees & Sommer Kiel
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

GREEK

Drees & Sommer Thessaloniki

HUNGARY

Drees & Sommer Budapest

ITALY

Drees & Sommer Milan

LUXEMBOURG

Drees & Sommer Luxembourg

NETHERLANDS

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

POLAND

Drees & Sommer Warsaw

RUSSIA

Drees & Sommer Moscow

SINGAPORE

Drees & Sommer Singapore

SPAIN

Drees & Sommer Madrid
Drees & Sommer Malaga

SWITZERLAND

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

SWEDEN

Drees & Sommer Malmö

UNITED ARAB EMIRATES

Drees & Sommer Dubai

UNITED KINGDOM

Drees & Sommer Kent
Drees & Sommer London

UNITED STATES

Drees & Sommer Atlanta



GRI 102-3

GRI 102-5

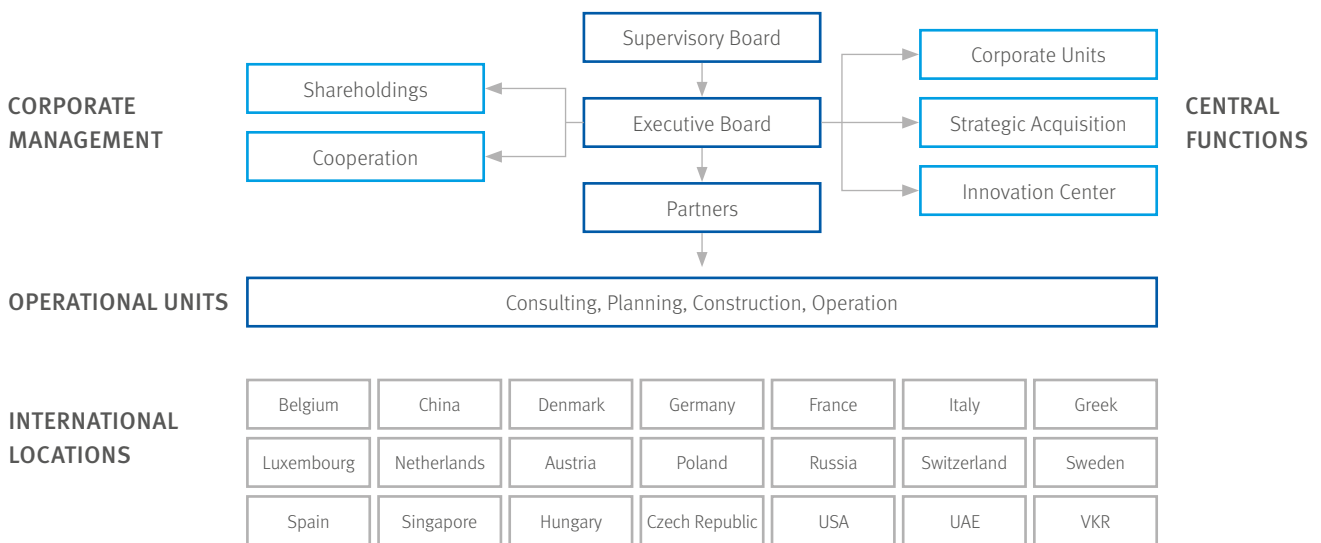
OWNERSHIP AND MANAGEMENT STRUCTURE

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. The entire Group uses the network to add value for clients.

GRI 102-18

The main shareholders in Drees & Sommer SE are the active and former Partners, each of them have a minimum shareholding. All Partners have joined together to form a consortium whose constitution safeguards the long-term continuity of the company’s development. As a result, the company is independent of third parties.

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



GRI 102-2

ACTIVITIES, BRANDS, PRODUCTS AND SERVICES

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.

GRI 102-7

Working in interdisciplinary teams, the company’s 4,000-plus employees at 51 regional offices worldwide support clients from a wide range of industries. The Partner-managed company delivers all services on the understanding that a balance must be found between economy and ecology. At Drees & Sommer, this holistic sustainable approach is called *‘the blue way’*.

'the blue way'

OUR BASIC PRINCIPLE

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.

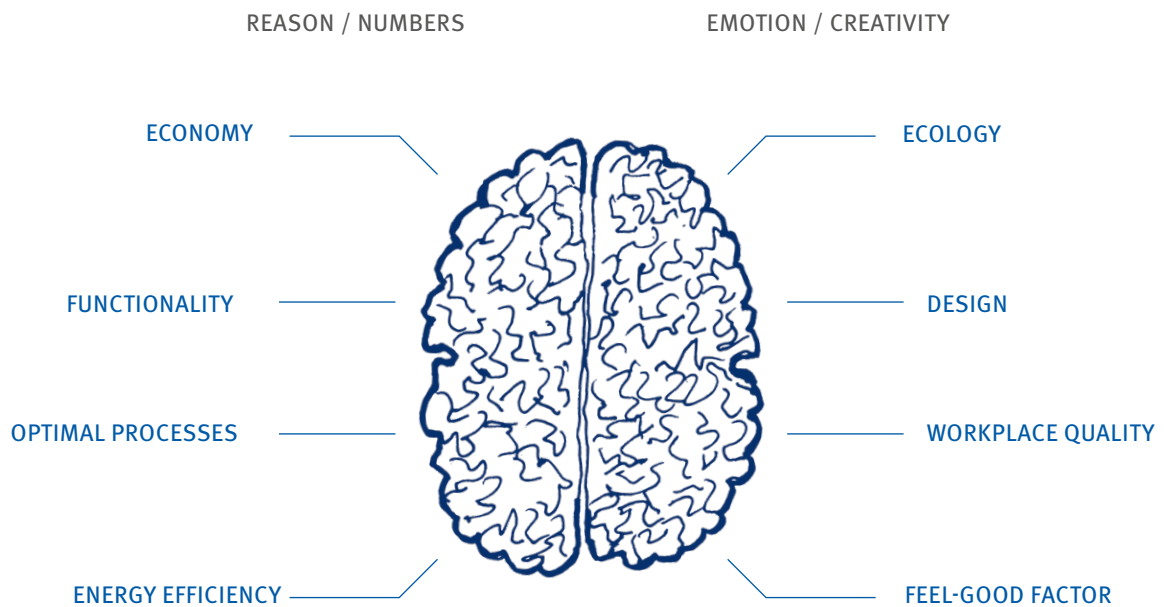
GRI 102-2

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.

GRI 102-16

This results in holistic thinking.

the blue way®



Our cooperation is based on partnership and transparency. We have a financial focus. We want to grow and generate good profits. We share these earnings with our employees. '*the blue way*' also governs our interaction with our clients.

'the blue way' milestones

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 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 BIM-Blog

2015 Digital Blue

2012 'the blue way' for the energy transition

2013 Introduction of Cradle to Cradle

2010 Optimization of established properties

2008 Green Building campaign

2007 Drees & Sommer becomes a founding member of the DGNB

2003 Mature Project Communication System (PCMS)

1999 Ahead of its time – Drees & Sommer
in Untere Waldplätze 11, Stuttgart

1992 Eco-management for Potsdamer Platz in Berlin

1986 Introduction of building simulation



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 responsibility

GRI 102-40

SUSTAINABILITY FROM A STAKEHOLDER PERSPECTIVE

As a planning and consulting company, Drees & Sommer is in constant contact with customers, employees, politicians, industry associations and the media, as well as the general public. The company aspires to transparent dialog with all these stakeholder groups, including people and organizations that have an interest in the company or are involved in projects. In addition to local communities, this includes advocacy groups, universities, and potential and former employees. Drees & Sommer creates the basis for constructive cooperation with stakeholder groups through a comprehensive dialog with the target audiences and communicating using a diverse range of formats.

GRI 102-15

MATERIALITY ANALYSIS IDENTIFIES IMPORTANT ISSUES AND CONCERNS

Drees & Sommer focuses on transparent dialog and constructive cooperation with all stakeholder groups. Materiality analysis is used in the context of sustainability reporting to identify key areas in which sustainability is to be promoted. The topics were evaluated in an online survey based on the parameters 'added value' and 'impact'.

GRI 102-42

The key sustainability issues are those that received the highest ratings both from the perspective of stakeholder groups and in terms of their impact on the environment, society and the economy. A topic has 'high impact' (horizontal axis) if there is a strong effect on the environment or society and if many areas of Drees & Sommer influence it. The vertical axis shows which topics are particularly relevant for sustainable corporate success from the point of view of the stakeholder groups, and where Drees & Sommer's greatest expectations lie.

GRI 102-46

During selection of the stakeholder group perspectives, emphasis was placed on a range of aspects to ensure that a meaningful picture of sustainability at Drees & Sommer was achieved.

The areas of action identified as being of key importance affect the entire Drees & Sommer Group and are subject to comprehensive reporting in accordance with the Global Reporting Initiative's international sustainability reporting standard (GRI option 'Core' reporting). The report also contains other relevant sustainability issues addressed by measures as part of the Beneficial Company strategy – but there is no comprehensive reporting as per Global Reporting Initiative requirements. These include, for example, sustainable purchasing or the reduction of water consumption. Increasing biodiversity at Drees & Sommer regional offices is another aspect.

GRI 102-44

GRI 102-47

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.



In 2021, we organized an interdisciplinary, cross-industry and cross-border dialog initiative with events in Germany, Luxembourg, the Netherlands and Switzerland. The events were entitled 'People Process Places', and we discussed aspects of analog and digital transformation in close cooperation with sponsors, ideas and hosts. In 2021, the debate centered on the topic 'The advent of sustainable transformation'. The series of events provided opportunity for open discussion and knowledge transfer, as well as expert presentations and workshop sessions.

Our startup hub in Berlin is a think tank, creative laboratory and playground for the development of ideas and cooperation between Drees & Sommer, customers and partners and the international startup scene, innovation partners and other corporate hubs. This enables us to advance innovations in collaboration with our partners.

Another important exchange format is Creators, an innovation ecosystem for stakeholders from the construction and real estate industry: companies, startups, universities and financial backers. In addition to digital pitch events, innovation talks and roundtables, we offer programs with startups such as hackathons and accelerator programs.

NUMBER OF EVENTS IN 2021 (TOTAL 65)

- > 12 In-house events
- > 9 Digital impacts
- > 11 Other digital event
- > 33 Hybrid events

PARTICIPANTS IN 2021 (TOTAL 7,558)

- > 1,489 In-house events
- > 488 Digital impacts
- > 530 Other digital events
- > 5,051 Hybrid events



We also attach great importance to offering our employees comprehensive opportunities for internal social dialog. The European Employee Forum (EMF), for example, is responsible for cross-border matters (that is, those that affect several EU/EEA countries) and have an impact on the interests of the Group's employees. The Executive Board informs, consults and exchanges views with the committee on relevant issues, and the committee then passes information on to all company employees. The three members are elected for a term of five years.

In 2021, Drees & Sommer conducted an anonymous survey on employee satisfaction with the help of an external consulting firm. The fact that 76 percent of eligible Dresos completed the survey shows the willingness of our colleagues to 'help build' the future of Drees & Sommer and provides us with representative results. Every permanent employee is actively involved in the follow-up process and thus contributes to the further development of their own team and the company as a whole. Each team is provided with a comprehensive overview of its strengths and areas for improvement by its manager. Based on these, the team identifies areas where action is needed, and then develops and implements appropriate measures.

Another internal exchange platform is the Continuous Improvement Process tool 'CLICK', which employees can use to submit suggestions for improving internal processes. The proposals are assigned to appropriate people for review. All steps of the review and the implementation status are communicated transparently and are visible to all.

GRI 102-13

MEMBERSHIP IN ASSOCIATIONS AND INTEREST GROUPS

Selected initiatives and memberships:

- › Women into Leadership
- › German Sustainable Building Council (founding member)
- › CPEA – Climate Positive Europe Alliance
- › ZIA – Zentraler Immobilien Ausschuss
- › ICG – Institut für Corporate Governance e. V.
- › Club der Gesundheitswirtschaft
- › Institut der deutschen Immobilienwirtschaft
- › BDWE – Bundesverband der Energie- und Wasserwirtschaft
- › BIM Cluster Baden-Württemberg e. V.
- › Chamber of architects (among others Baden-Württemberg, Hessen, Bavaria, Hamburg)
- › Chamber of engineers (among others Baden-Württemberg, Hessen, Bavaria, Hamburg)
- › VDI – Verein Deutscher Ingenieure e. V.
- › Green Business Certification Inc
- › Frauen in der Immobilienwirtschaft
- › Deutsche Energie-Agentur GmbH
- › Hamburgische Architektenkammer
- › Industrieverband Hamburg e. V.
- › b.zb Bremer Zentrum für Baukultur
- › Förderverein Bundesstiftung Baukultur
- › Urban Land Institute London
- › RICS Membership (individual employees)

Social sustainability: Employment

GRI 102-16

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



GRI 102-8

EMPLOYMENT RELATIONSHIP

The table shows the total number of employees in 2021 by type of employment contract. A distinction is made here between fixed-term and permanent employment contracts, as well as by gender. The figures show that Drees & Sommer has a relatively balanced proportion of men and women. Overall, there is a low proportion of temporary employment contracts.

CONTRACT TYPE	MALE	FEMALE	TOTAL
Temporary	230	160	390
Unlimited	2,161	1,708	3,870
Total	2,391	1,868	4,260

In 2021, Drees & Sommer had 4,260 employees worldwide. The largest share was in Germany. A further 657 colleagues worked for Drees & Sommer abroad. The remaining employees are employed by Drees & Sommer subsidiaries.

CONTRACT TYPE	ABROAD	PARTICIPATIONS	GERMANY	TOTAL
Temporary	104	20	266	390
Unlimited	553	173	3,144	3,870
Total	657	193	3,410	4,260

The largest proportion of Drees & Sommer employees work full-time. A small proportion work part-time.

CONTRACT TYPE	MALE	FEMALE	DIVERSE	TOTAL
Part-time	377	645	1	1,023
Full-time	2,014	1,223		3,237
Total	2,391	1,868	1	4,260

GRI 401-1

NEW COLLEAGUES

In 2021, we gained 850 new colleagues. 419 new employees belong to the age group 30 to 50, 358 new employees are under 30, and 73 new employees are over 50.

AGE GROUP	MALE	FEMALE	DIVERSE	TOTAL
< 30	162	195	1	358
30 – 50	244	175		419
> 50	50	23	1	73
Total	456	393		850

Distribution in percent

AGE GROUP	MALE	FEMALE	DIVERSE	TOTAL
< 30	19.06 %	22.94 %	0.12 %	42.12 %
30 – 50	28.71 %	20.59 %		49.29 %
> 50	5.88 %	2.71 %		8.59 %
Total	53.65 %	46.24 %	0.12 %	100.00 %

FLUCTUATION

During 2021, we were able to recruit many new colleagues, but also had to say goodbye to 492 employees for various reasons. The average fluctuation rate was 13.8 %. (Fluctuation among women: 13.2 %, fluctuation among men: 14.4 %).

RECRUITING AND ONBOARDING

When filling vacant positions, we match our requirements profile with the candidate's competence profile. All those involved in the process – both HR and managers – are given training in unconscious bias.

We want to ensure that our new colleagues have a pleasant and successful start at Drees & Sommer. And that they quickly feel at home and part of the team. To achieve this, we support them from the very beginning with all the important information they need and help them develop their own Drees & Sommer network. In addition to the manager, the new colleagues have a mentor to provide support. The mentor works in the same team or specialist department and helps with familiarization, provides insights into organizational matters, and explains Drees & Sommer corporate culture.

We have the following interviews:

- > During the 100-day interview the employee discusses the first impressions with the manager and gets initial feedback.
- > During the annual performance review the employee and the manager look back at the previous twelve months. They talk about past and future goals, establish new challenges, and explore development opportunities.
- > An additional onboarding consultation with the HR business partner is offered to professionals with four or more years' professional experience.
- > We identify employees with special potential and systematically promote their development with the aid of 'potential analysis'.

The introduction of the job model in 2020 has made development prospects transparent throughout the company for both current and prospective employees. The job model contains expectation profiles for each position; these are valid for Drees & Sommer companies worldwide. This allows potential and performance to be assessed uniformly during appointment processes and employee performance reviews.

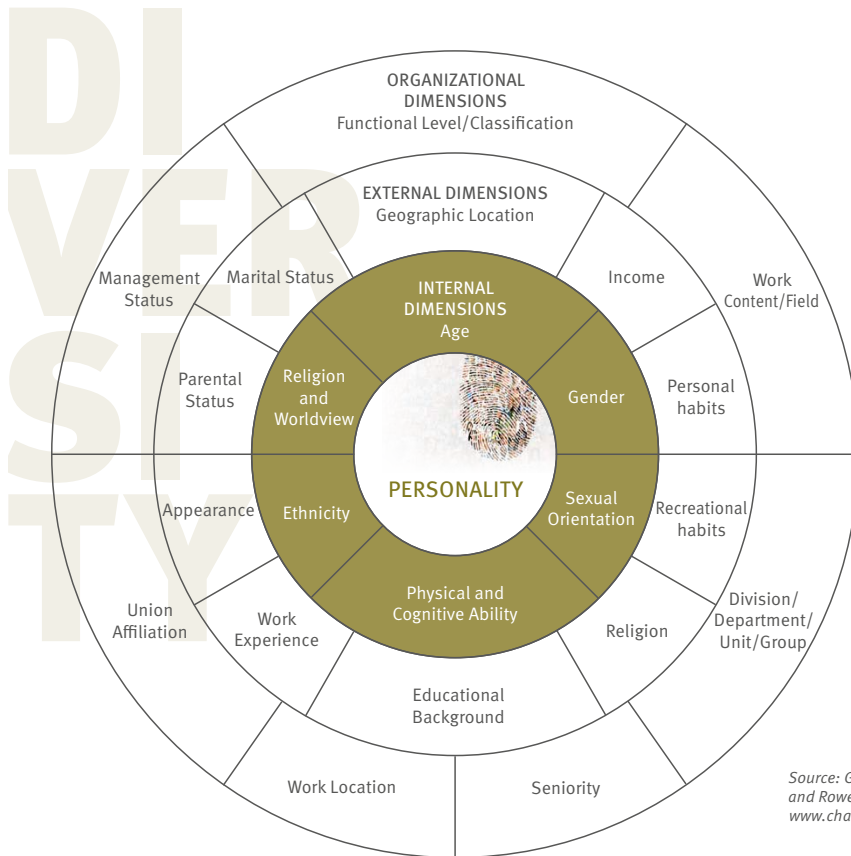
DIVERSITY IN CONTROL BODIES AND AMONG EMPLOYEES

As a holding company, Drees & Sommer SE is the owner of the independent operating units of the Drees & Sommer Group. The highest supervisory body is the Supervisory Board. In 2021, this consisted of two woman and four men.

A RESPECTFUL ENVIRONMENT FOR ALL

Drees & Sommer regards all people as equal. This means that we do not want to discriminate against or favor anyone based on characteristics such as age, gender, nationality or disability. This is what we understand by equal opportunity. It is important to us that all dimensions of diversity are represented and integrated in our company. We want to consistently embrace Diversity and Inclusion, and create a respectful work environment for all colleagues.

A key success factor of our company lies in forming diverse teams, valuing differences and deploying them effectively. Because BLUE IS COLORFUL. A package of measures to promote a diverse and inclusive culture within the company was developed in internal meetings and workshops and is currently being implemented. Measures already introduced include forming a diversity and women’s network, incorporating gender-appropriate (visual) language in internal and external communications, unconscious bias training, and the implementation of a diversity statement:



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

The anti-discrimination approach is integrated into all our core HR processes. As part of our leadership program, we provide discrimination training using the 'unconscious bias' approach to all managers (at all levels). Discrimination awareness is also an integral part of training courses for recruitment and employee interviews. Other important decision-makers (such as HR and Corporate Communications) are involved in the training sessions.

Drees & Sommer is a global player with companies in different countries. As a result, requirements are not uniform across all countries. One example is parental leave. We are proud that we support employees taking parental leave – even where it is not a legal requirement.

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

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

By gender

EMPLOYEE CATEGORY	MALE	FEMALE	DIVERSE	TOTAL
P/AP (Partner/Associate Partner)	2.47 %	0.12 %		2.59 %
Operational management	5.63 %	1.41 %		7.05 %
Project leader	18.89 %	6.67 %		25.56 %
Project management	19.01 %	13.47 %	0.02 %	32.51 %
Back office	2.23 %	15.08 %		17.31 %
Temporary staff	7.53 %	6.62 %		14.15 %
Trainees	0.36 %	0.48 %		0.84 %
Total	56.13 %	43.85 %	0.02 %	100.00 %

By age group

EMPLOYEE CATEGORY	< 30	30 – 50	> 50	TOTAL
P/AP (Partner/Associate Partner)	0.00 %	1.56 %	1.03 %	2.59 %
Operational management	0.00 %	4.72 %	2.33 %	7.05 %
Project leader	1.27 %	18.99 %	5.30 %	25.56 %
Project management	12.85 %	16.73 %	2.92 %	32.51 %
Back office	3.26 %	11.34 %	2.71 %	17.31 %
Temporary staff	13.07 %	0.82 %	0.26 %	14.15 %
Trainees	0.82 %	0.02 %	0.00 %	0.84 %
Total	31.26 %	54.18 %	14.55 %	100.00 %

By nationality

EMPLOYEE CATEGORY	GERMAN	EUROPEAN	INTERNATIONAL	TOTAL
P/AP (Partner/Associate Partner)	85.71 %	8.57 %	5.71 %	100.00 %
Operational management	86.10 %	6.95 %	6.95 %	100.00 %
Project leader	84.76 %	12.74 %	2.49 %	100.00 %
Project management	72.27 %	17.99 %	9.73 %	100.00 %
Back office	85.55 %	11.44 %	3.00 %	100.00 %
Temporary staff	87.07 %	10.20 %	2.72 %	100.00 %
Trainees	87.96 %	12.04 %		100.00 %
Total	81.35 %	13.07 %	5.59 %	100.00 %

GRI 405-2

RATIO OF THE BASIC SALARY AND REMUNERATION OF WOMEN TO THE BASIC SALARY AND THE REMUNERATION OF MEN

At Drees & Sommer, there is no discernible gender-based difference in earnings. To enable even greater comparability, we changed our Group-wide remuneration model in 2022. Specifically, we have introduced a fixed salary range for each job level, which is reviewed annually. For this purpose, we work together 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 the requirements of the position they hold.

GRI 403-6

HEALTHCARE UND OCCUPATIONAL HEALTH AND SAFETY

In 2021, we introduced external employee consulting – also known as the Employee Assistance Program (EAP). The EAP provides professional, external and anonymous short-term consulting on personal and professional issues as well as providing support with everyday problems (such as the search for childcare places). The Employee Assistance Program is available free of charge and 24/7 to all national and international employees as well as immediate family members and people living in the household. In the period from September 2021 to March 2022, the EAP had a utilization rate of 6%. This level of utilization approximates to the international average, allowing us to conclude that the introduction of external employee consulting (EAP) is a successful measure complementing existing healthcare offerings for Drees & Sommer employees.

We also provide an additional range of offerings and services to employees. These vary depending on location and country-specific characteristics:



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



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



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



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



We also offered all managers so-called **Leadership Nuggets** (live online microlearning sessions) on the topics Remote Leadership & Emotional Leadership and Resilience & Healthy Leadership. The stress and changed work conditions during the coronavirus pandemic have once again made it clear that the two topics are of great importance and that the Leadership Nuggets are making an important contribution to sustainable leadership development. Following a successful pilot in 2021, the training courses are now an integral part of the leadership program at Drees & Sommer.

COMPREHENSIVE RANGE OF SOCIAL BENEFITS FOR OUR EMPLOYEES

Our work environment is undergoing radical change – our work has become digital, mobile, interdisciplinary and transnational. We constantly face new requirements. DRESOMORE is our holistic approach to tackling a world that is becoming increasingly complex.

So work is much more than ‘a desk and a computer’. DRESOMORE focuses on people, that is, on our employees. As an employer, we ‘do more’ 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 security, the Employee Assistance Program, rooms and fitout, IT equipment, and mobility.

DRESOMORE

BUSINESS

We offer inspiring work environments with great opportunities to make everyday work flexible. In addition to professional and general training, we ensure that we can continue to deliver the right results in the right places in the future – and thus maintain our leadership position.

- Mobile working
- Modern workplaces
- Corporate Credit Card
- Free parking
- A range of part-time models
- Trust-based working hours
- Drees & Sommer Academy
- Keep on Learning
- Personal development plan
- Support for master's and certificate programs
- Employees recruit employees

BALANCE

Our focus is always on people. That's why we promote physical and mental fitness so that our employees are healthy and well-balanced. They are our most valuable asset – only with them can we create a climate for the future.

- External employee consulting
- Regular health checks
- Health bonus
- Active breaks
- Ergonomic workstations
- Cafeteria and breakfast service
- Fresh fruit
- Canteen on the Stuttgart campus
- Water, tea and coffee
- Team workshops
- Colleague and networking teams

BENEFITS

We offer many benefits, discounts and additional services in addition to a modern workplace. We derive wide-ranging added value from:

- Company cars
- Company bike leasing
- Shuttle bus at the Stuttgart campus
- Public transport subsidy
- SHARENOW for Business
- Special offers for employee
- Employee participation program
- Bonuses and special leave
- Anniversary bonuses
- Childcare subsidy
- December 24 and 31 off
- Group contract for occupational disability insurance
- Financial support in the event of long-term illness
- Company pension scheme

The individual additional services offered depend on the location, position and amenities, and are constantly expanded based on business requirements and local regulations.

GRI 403-1

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM (OHSMS)

For Drees & Sommer, the protection and health of our employees has the highest priority. Our ‘VALUE GUARANTEED’ statement and the ‘Declaration of Drees & Sommer Occupational Health & Safety Principles’ adopted by the Executive Board set out Drees & Sommer’s values and parameters for occupational health and safety. These provide all employees with guidance for their daily conduct. Drees & Sommer complies with all health and occupational safety regulations.

The health and safety manual documents all the main contents of the health and safety management system, which is based on ISO 45001. Certification according to this standard was completed in November 2021 with no non-compliance identified.

In a first step, the health and safety management system applies to all German sites and German companies belonging to the Group. This means that all employees working there (corresponds to 84 % of all employees) and their activities are taken into account. However, we do not see the greatest dangers in our offices, but rather on the road and at the construction sites/project offices we manage. That is why we pay particular attention to travel and transport safety and to employees working on construction sites. They are given intensive training, and appropriate hazard assessments are undertaken at all construction sites.

Further system optimization is planned for 2022. All our international regional offices and companies are to be integrated into the existing OHSMS in the medium term.

We pursue a preventive approach in all areas of our daily work in order to offer our employees a workplace with a future, comfort and the greatest possible security.

In order to ensure transparency in the area of occupational safety, future sustainability reports will include accident statistics. To date, statistics have been collected for all German regional offices, which account for 84% of the employees. However, we also aim to record and report statistics for our international regional offices in future.

In 2021, 18 accidents were recorded at our German regional offices and sites. This corresponds to an accident frequency (number of accidents per 1 million working hours) of 2.8.

GRI 102-9

SOCIAL RESPONSIBILITY IN THE SUPPLY CHAIN

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. For this reason, we require all our suppliers – as well as the subcontractors commissioned by them to fulfill the contractually required service or delivery – to comply with all local and labor laws and regulations.

GRI 102-41

On January 1, 2023, the (German) Supply Chain Due Diligence Act (LkSG) will come into force for Drees & Sommer as the company has more than 3,000 employees. Currently, an internal team of experts from the areas of Legal and Compliance, Purchasing, Sustainability, and Quality and Risk Management is taking all measures required for the successful implementation of the legal requirements. By 2023 at the latest, Drees & Sommer will therefore:

- › Implement risk management that ensures human rights compliance
- › Define management responsibilities and appoint a Human Rights Officer
- › Implement a complaint procedure those impacted or people who have knowledge of anyone impacted
- › Review all supply chains with regard to human rights and environmental risks
- › Undertake appropriate adjustments to the supply chains and/or contractual stipulations
- › Define preventative and remedial measures
- › Document identified risks, the resultant strategic approach and implementation, and summarize these in a report at the end of the year
- › Publish an Executive Board statement of principles on the homepage

Ecological sustainability: Climate-positive

GRI 305-4

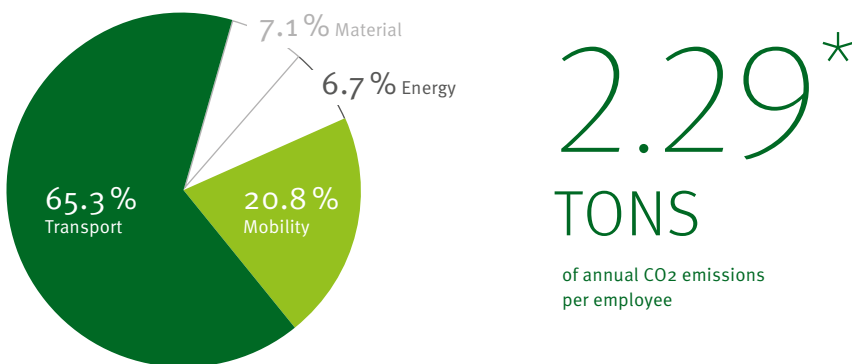
GREENHOUSE GAS BALANCE 2021 – GLOBAL

As part of its sustainability strategy, Drees & Sommer balances the CO₂ emissions resulting from the energy supply of its sites and the volume of company traffic. We draw on the expertise of the myclimate Foundation for calculation. The greenhouse gas balance is based on the internationally recognized standard “The GHG Protocol: A Corporate Accounting and Reporting Standard” and includes the climate-relevant greenhouse gases that fall under the operational control of the company. The data basis for the global calculations comes from ecoinvent 2.2 and the IPCC 2007 assessment method (GWP 100a).

In 2021, CO₂ emissions per employee totaled 2.29 tonnes, a drop of some 22 % compared to the previous year. At 9772.2 tonnes, the Group’s total footprint remained at roughly the same level as the previous year (up 1 % on 2020). This means that the decline in per capita emissions is mainly due to the significant increase in the number of employees (+30%) and the prevalence of a culture of mobile working and digital meetings during the pandemic.

The following table summarizes Drees & Sommer’s global greenhouse gas emissions by source. As in the previous year, 86 % of emissions are attributable to prebooked business trips (mobility) and the company’s own vehicle fleet (transport). The remaining emissions are divided between the categories energy, material and waste. Emissions resulting from energy supply to our offices decreased by almost 25 % due to the widespread adoption of mobile working during the pandemic. With regard to material consumption, the purchase of IT equipment was included for the first time for the calculation of the greenhouse gas balance in 2021, with the result that the figure of 694.8 tonnes is significantly higher than that for the previous year (+234 %).

Greenhouse gas emissions by category



Energy	658.6	
Mobility	2,032.6	
Transport	6,382.7	
Material	694.8	
Waste and Recycling	3.6	
Total	9,772.2	(in metric tons of CO₂*)

* Figures based on metric tons of CO₂ equivalents. The calculation takes into account all relevant greenhouse gases as defined in IPCC 2007.

GRI 305-1

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 upstream or downstream processes for the production and transport of goods:

GRI 305-2

> Scope 1: All direct emissions from own or controlled sources (such as business travel with company cars).

> Scope 2: All indirect emissions from the use of purchased energy consumed by the company.

GRI 305-3

> Scope 3: All other indirect emissions resulting from the production of raw materials, products or services used by the company (such as business travel by rental car or plane).

In 2021, scopes 1, 2 and 3 accounted for 47%, 2% and 51% of total greenhouse gas emissions respectively. This distribution is roughly the same as the previous year.

The overall scope for the preparation of the global company balance sheet was defined together with myclimate as follows:

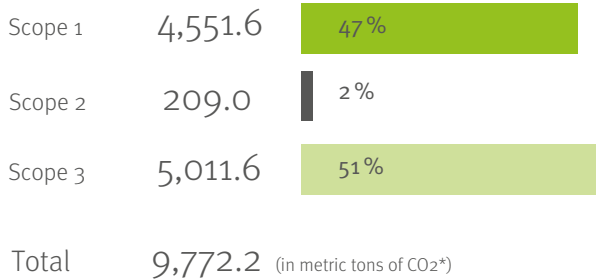
> Scope 1: Building heating, company cars

> Scope 2: Electricity for buildings, district heating/cooling

> Scope 3: Business travel (rail, air and rental car), paper, purchased IT equipment, water, use of data center

The overall scope will be expanded in future.

Group greenhouse gas emissions by scope



* Figures based on metric tons of CO₂ equivalents. The calculation takes into account all relevant greenhouse gases as defined in IPCC 2007.



'The international initiative with Swiss roots is a global quality leader in voluntary carbon offsetting measures. Through projects of the highest quality, myclimate promotes quantifiable climate protection and sustainable development worldwide. Emissions are reduced by replacing fossil fuel sources with renewable energy, implementing local reforestation together with smallholders and by applying energy-efficient technologies.'

Website: myclimate.org

MEASURE, AVOID, COMPENSATE

Based on these calculations, Drees & Sommer has defined numerous measures to avoid and reduce emissions from fossil fuels in all company areas and processes:

- › Since 2012, we have been obtaining 100% electricity from renewables for our German offices and company-owned charging stations via Greenpeace Energy.
- › To ensure climate-friendly business travel, we introduced a travel policy in 2019 that stipulates, among other measures, that employees must use rail travel instead of short-haul flights wherever possible.
- › To promote climate-friendly mobility for our employees, we developed a comprehensive sustainable mobility concept in 2021.

The majority of our measures to become a climate-positive company are also proving positive in economic terms. For example, the investment of around 35,000 euros for converting to tap systems for drinking water at the Stuttgart site instead of using reusable plastic bottles will pay for itself after just 18 months.

Clearly, a comprehensive sustainability strategy can only succeed if it involves all areas of a company. That means also taking a critical look at our promotional gifts, and since mid-2020 we have been gradually replacing them 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. We replace non-compliant promotional gifts with alternatives that comply with Cradle to Cradle® principle (C2C) wherever possible. The ordering process has also been optimized. After the introduction of new promotional gifts, we initially order small quantities to assess demand. We 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. All print media produced by us are already fully C2C-certified.

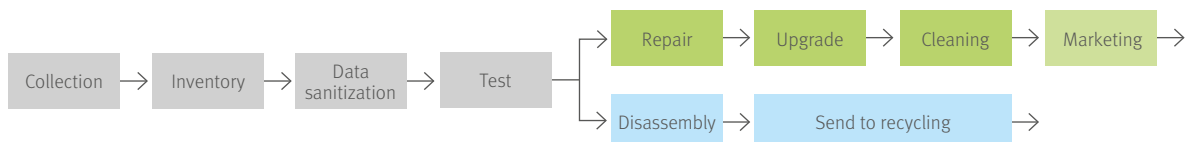
GRI 417-1

Furthermore, we use largely organic and environmentally friendly products in the areas of events, canteen, catering and cleaning. For conversions and new buildings – as well as for exhibition stand construction – we work with recyclable building materials, furniture and fitout. Most recently, we demonstrated the feasibility of these concepts at the Expo Real real estate trade fair with a waste-free exhibition stand based on the Cradle to Cradle® principle.



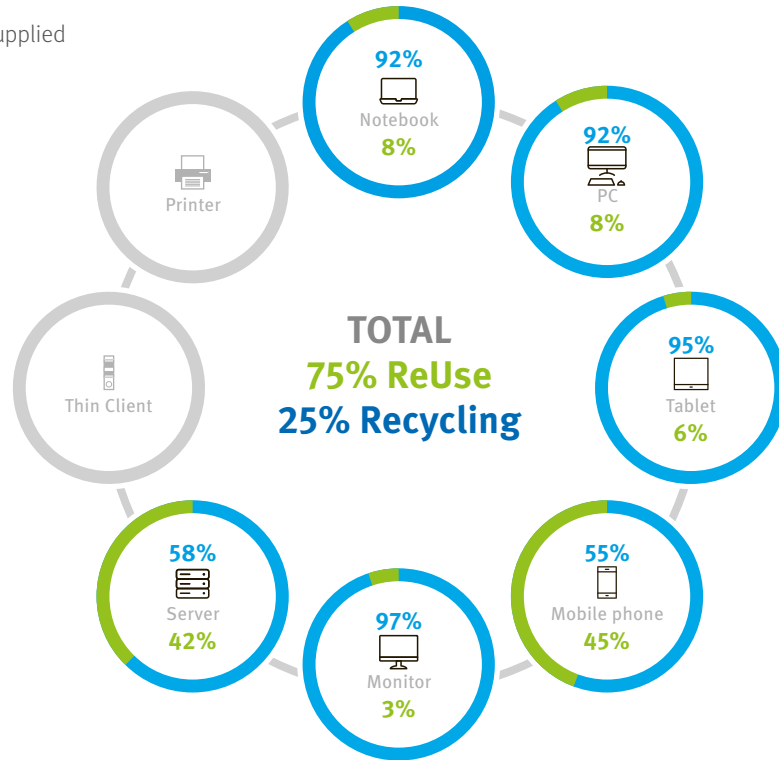
Since 2019, we have been working with the non-profit company AfB social & green IT (Employment for People with Disabilities), which recycles and resells IT equipment. In 2021, AfB processed 3,063 IT and mobile devices with a total weight of 5.7 tonnes that we had decommissioned. The decommissioned company laptops, PCs and smartphones save energy, water and CO₂ equivalents and create jobs for severely disabled people. The CO₂ equivalents of 122.3 tonnes saved correspond to about 58 flights from New York to Berlin.

REUSE AND RECYCLING IN OUR CERTIFIED PROCESS:



Following data sanitization, hardware testing, spare parts procurement, repair, upgrade and cleaning, AfB was able to remarket 41% of the devices decommissioned by Drees & Sommer. This contributes to environmental protection and inclusion.

- Reuse (Remarketing)
- Recycling
- No devices supplied



COMPENSATION BEYOND UNAVOIDABLE EMISSIONS

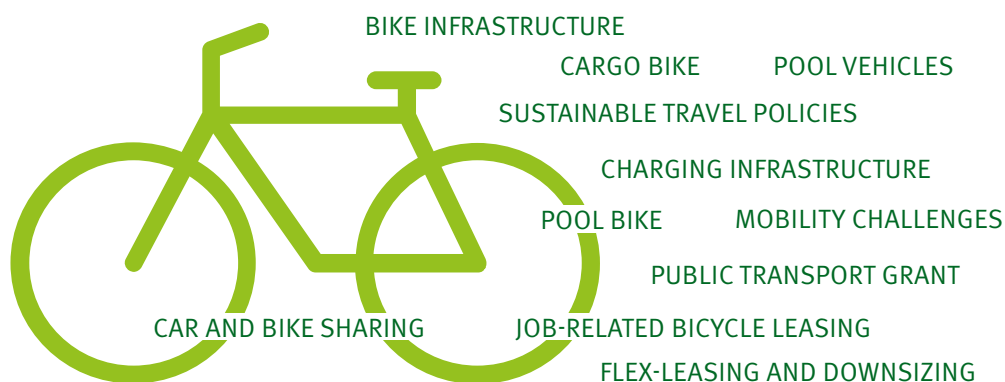
In 2021, Drees & Sommer reduced and offset its CO₂ emissions to such an extent that we can report a positive climate balance. Although climate protection certificates still make a significant contribution to this, offsetting is being gradually reduced. In principle, we are currently offsetting greenhouse gases equivalent to 15,000 metric tons of CO₂. For a positive climate balance and the stabilization of global biodiversity, we are also financing the planting of 75,000 trees each year.

LOW-CARBON COMMUTING AND BUSINESS TRAVEL

Mobility is an important factor in our climate footprint. Company cars account for 65 percent of our total consumption and prebooked business travel (flights, rental cars, rail travel) for another 21 percent. For this reason, in 2021 a Dresco-internal team of experts developed a sustainable mobility concept with an associated raft of measures that has been undergoing step by step implementation since the beginning of 2022.

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

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



* Not all elements are available at all regional offices

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

REDUCE ENERGY CONSUMPTION AND PROMOTE RENEWABLE ENERGIES

In addition to offsetting unavoidable emissions and climate protection measures relating to the Drees & Sommer vehicle fleet and business travel, further comprehensive measures are being implemented to direct and indirect reduction in energy consumption and/or an increase in energy procurement from renewable sources. This includes, above all, the consistent purchase of green electricity, the use of Cradle to Cradle® products or the expansion of photovoltaic systems at various company sites. The electricity we purchase for our German sites comes from 100 percent hydropower and wind energy and is largely fed into the consumption network at the same time. This guarantees that the proportion of 'green electricity' there is also increased. However, we do not have direct influence on sources of electricity and heat supply at all our office locations, as we lease a large proportion of our office space. But we stay in close contact with our landlords in order to promote sustainable changes in leased offices too.

GRI 302-1

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

HEAT AND COOLING	YEAR 2019	YEAR 2020	YEAR 2021
Natural gas	924,270 kWh	917,919 kWh	600,250 KWH
District heating	639,911 kWh	715,390 kWh	754,425 KWH
Heating oil	24,232 L	28,332 L	33,266 L

Economic sustainability: Innovation and profitability

GRI 102-7

PROFIT AND LOSS STATEMENT

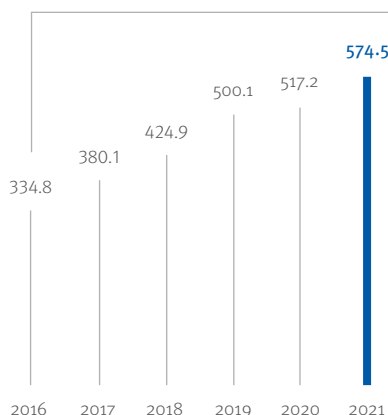
Group sales grew by 57.3 million euros to 574.5 million euros (prior year: 517.2 million euros). Expenditure rose by 45.8 million euros to 504.3 million euros in the year under review (prior year: 458.5 million euros). Operating profit rose by 11.6 million euros to 68.8 million euros, with net income of 46.4 million euros.

BALANCE SHEET

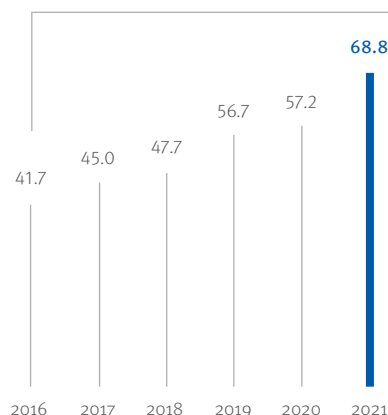
The reconciliation of the retained profit of 62.7 million euros to equity, together with the subscribed capital, the capital reserves and the retained earnings, results in equity of 100.9 million euros. The equity ratio is 28.2 %. Accruals for pensions, taxes and variable remuneration rose by 7.7 million euros to 100.6 million euros. Liabilities, such as for suppliers, subcontractors and taxes, increased by 17.8 million euros to 46.4 million euros and advance payments received on orders rose by 31.0 million euros to 86.3 million euros due to invoice timing. Liabilities to banks increased by 10.3 million euros to 16.3 million euros. In 2021, further profit participation rights were issued as part of the employee participation scheme. These are presented as bonds in the amount of 7.2 million euros.

Overall, total assets for 2021 amounted to 357.9 million euros (prior year: 281.6 million euros).

SALES IN MILLION EUROS



OPERATING RESULT IN MILLION EUROS



574.5 MILLION EUROS
SALES

68.8 MILLION EUROS
OPERATING RESULT

28.2 %
EQUITY RATIO

MORE THAN
4,200
EMPLOYEES

51
INTERNATIONAL LOCATIONS

100 % OF PROJECTS START WITH A DIGITIZATION STRATEGY

The role of digitization should not be seen as complementary to the topic of sustainability, but as integrative. After all, no progress in sustainability in the future is conceivable without digitization. That's why digitization is a key element of our sustainability strategy. Digitization of the construction industry offers new opportunities and perspectives. Topics such as machine learning, artificial intelligence, automation, 3D printing, robotics, the Internet of Things, BIM and VR offer us and our customers the opportunity to make construction more efficient, cost-effective, innovative, safe and sustainable. Success in dealing with ESG criteria also stands and falls with the availability of the necessary data. Digitization of the real estate industry is a must for this. We have therefore made it our mission to drive the topic of digitalization within our projects. Consequently, all projects should start with a digitization strategy. As part of our implementation strategy, we have established an interdisciplinary Digital Strategy Board that supports the digital integration process. At the same time, our experts from Digital Core Business are promoting Group-wide knowledge transfer, innovation development and enhanced competence in the use of digital tools in project work. These tools include the Sustainability Performance Toolbox – which was launched in 2021 and helps companies manage their ESG activities – and Building Material Scout, in which all material-related information on products and building materials is catalogued and sorted. The platform enables principals, architects, planners and construction companies to find out about recyclable and healthy building products, to get in touch with manufacturers, and to organize data management for construction projects.

The topic of digitalization is not yet covered by the GRI standards, so it should also be mentioned that we at Drees & Sommer are formulating our goals beyond the requirements of the GRI standards. The aim for the future is to develop suitable indicators for this topic area.

GRI 417-1

A LEADING, SUSTAINABLE AND INNOVATIVE BUSINESS

As a founding member of the German Sustainable Building Council and Green Building pioneer, Drees & Sommer makes a key contribution to the further development of certification with innovative and practical sustainability concepts. Drees & Sommer's commitment is multifaceted. Numerous employees act as auditors, are involved in working groups and events, and even participate in decision-making bodies. Drees & Sommer is also committed to sustainability in the construction industry on the DGNB Executive Committee. This commitment not only advances the issue of sustainability in the industry, but also makes a significant contribution in terms of transparency, comparability and quality assurance. There are also numerous other activities that Drees & Sommer continuously pursues to ensure that sustainability is implemented in a credible, transparent, and holistic manner.



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



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

Drees & Sommer has partnered with Madaster in Germany and Switzerland as Kennedy.

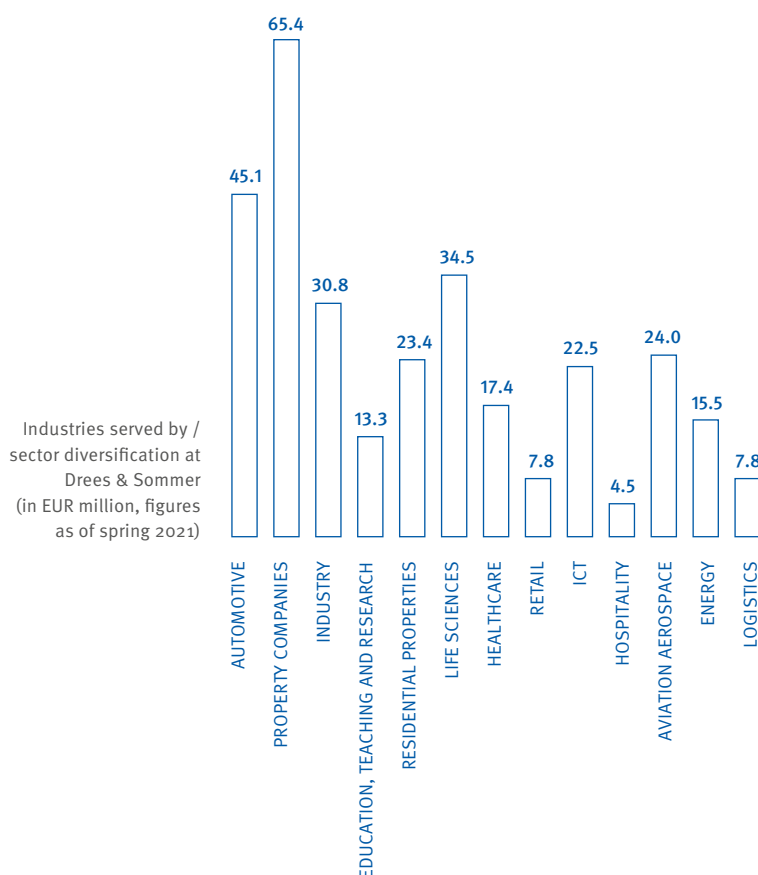
We have high standards for the credibility, auditability and quality of our ESG consulting services. By establishing ESG as an internal cross-sectional competence, we have also set ourselves the goal of establishing uniform standards and quality assurance as part of our ESG consulting services. ESG know-how is expanded and responsibilities are distributed among the various departments within the Group through internal training, consultations and the development of an ESG knowledge platform.

We have also set up an ESG topic page on our homepage for our customers and other stakeholders. Stakeholders are provided with comprehensive information on applicable ESG regulations as well as a glossary of the most important ESG terms.

GRI 102-6

SECTORS AND MARKETS: INCREASING VISIBILITY

Drees & Sommer has the right experts for every sector of the economy. They are familiar with the respective challenges of their industry and also keep an eye on future trends and topics. This enables them to quickly develop individual solutions – and, if required, to draw on the specialist expertise of the entire Drees & Sommer network when needed.



An important component of corporate management is the development of our performance in relation to our customers' core industries, i.e. the markets we supply. This enables us to respond more specifically to industry developments and their trends. In addition, diversification shows that Drees & Sommer is broadly positioned and thus achieves a certain spread of risk. This makes the company more resilient and increases job security, particularly in times of crisis. This function is reinforced by the fact that Drees & Sommer deliberately supports sectors relevant to the future and transformation, such as ICT or energy.

100 % OF PROJECTS START WITH A SUSTAINABILITY STRATEGY

Many areas of our lives must be rethought to make our world livable for future generations. Be it the way we get around, feed ourselves, travel or even the way we build buildings: We have to rethink and take action. At Drees & Sommer we have been integrating sustainability into our projects for years. With our customers, we develop sustainable solutions that not only contribute to environmental protection/enhance the environment, but also demonstrate that sustainability can be just as innovative as it is sophisticated in its design. In order to be able to promote and manage this key sustainability topic in the future and ensure that 100 percent of our projects are supported by a sustainability strategy, we have established ESG as a cross-sectional competence within the Group. This actively contributes to knowledge transfer as well as to increasing the level of awareness within the organization.

GRI 102-2

OUR ESG SOLUTIONS FOR THE MARKET

Profitability through beneficial business is not just something we have set out to do internally. Through our comprehensive sustainability consulting services, we support our clients on the way towards a climate-positive and livable future. Our advisory assignments already include more than:

640 ENERGY AUDITS

20 ESG ROADMAPS / ESG STRATEGIES

2,700 GREEN DUE DILIGENCES / EU TAXONOMY CHECKS

475 GREEN BUILDING CERTIFICATIONS

10 GREEN BONDS ASSIGNMENTS

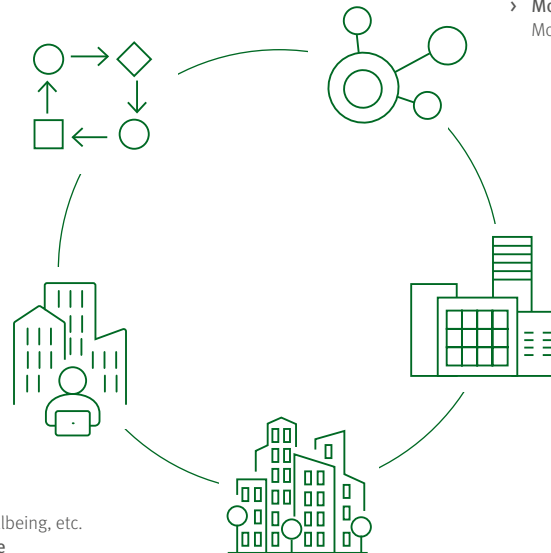
590 CRADLE TO CRADLE® ASSIGNMENTS (EPEA GMBH – PART OF DREES & SOMMER)

INDUSTRIAL PRODUCTS

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

INFRASTRUCTURE AND MOBILITY

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



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

NEW SUSTAINABILITY PERFORMANCE TOOLBOX

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



SUSTAINABLE FINANCE

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

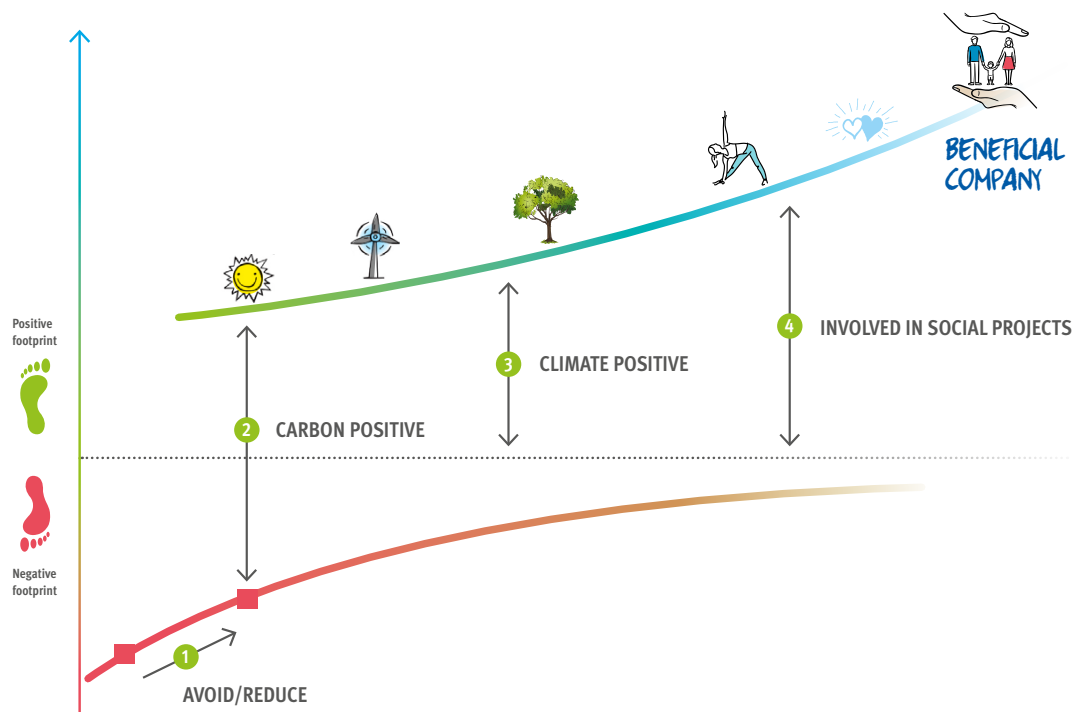
Strategic approach and vision: Beneficial Company

GRI 102-11

GRI 103-1

GRI 103-3

When planning and implementing our diverse range of sustainability measures, we pursue a meticulous approach with a clear goal – to become a Beneficial Company. The climate-positive footprint is just one of many steps. *‘the blue way’* sets out clear measures to gradually reduce greenhouse gas emissions and establish attractive sustainable alternatives. For us, this is not only about progress in terms of climate protection and social commitment, but also about integrating sustainability into as many of our consulting projects as possible and supporting our customers on their journey towards sustainable corporate governance. This vision is already being implemented in numerous projects with our ESG and Sustainability Cluster. In future, it will also be a matter of supporting and inspiring projects that at first glance have little or no relevance to sustainability in such a way that the basic idea of the Beneficial Company can be integrated in as many cases as possible.



1

AVOID/REDUCE

- > Business travel (flights)
- > Single-use products

2

TECHNOLOGY AND COMPENSATE

- > Buying green electricity
- > Electromobility
- > Own power generation
- > Offsetting of CO₂ emissions by carbon credits

3

CLIMATE POSITIVE

- > Using Cradle to Cradle® products
- > Encouraging biodiversity
- > Planting trees

4

SOCIAL ENGAGEMENT

- > Fitness and health facilities for staff
- > Supporting aid organizations and social institutions

After all, 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. In addition to the major task of coping with the climate and resource crisis, we also see numerous challenges in the social sector – from the design of a diversity-friendly environment to safe, healthy and flexible work environments and the fulfilling of due diligence in the supply chains – which can be leveraged for the implementation of sustainable and responsible corporate governance. Drees & Sommer takes a holistic approach to these areas. Our approach to these existing challenges is strategic, ambitious, pragmatic, and always has the aim of convincing others to adopt this path.

GRI 103-2

The implementation of our Beneficial Company strategy is documented with the aid of a goal-oriented action plan. The effectiveness of this management approach is assessed using our specially developed ESG tool, whose features include allowing progress with the implementation of the strategy to be measured and visualized. Measures are decided by an ESG Board comprising representatives from the Executive Board, the Partners, and Sustainability Management.












OUR TARGET: BENEFICIAL COMPANY

As a **Beneficial Company**, we give more back to the environment than we consume from it through our business activities. In this regard, we make long-lasting positive contributions to the environment and society while bringing about maximum benefit in these areas. Examples of this include:

- › Fulfillment of social role model function
- › Reducing CO2 emissions
- › Following the Sustainable Development Goals (SDGs)
- › Planting trees
- › Future-oriented approaches such as Cradle to Cradle® or Blue City.

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.

ESG	BENEFICIAL COMPANY TARGET 2030	SPHERES OF ACTIVITY	IMPLEMENTATION STRATEGY
ENVIRONMENT	Climate positive	 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	Model-employer	 6. EMPLOYEES	<ul style="list-style-type: none"> – Diversity – Flexibility – Preventive healthcare – Further training and education
	Social role model function	 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	Responsible and transparent corporate governance as part of the way we see ourselves	 8. LEADERSHIP	<ul style="list-style-type: none"> – Responsible corporate governance – Honest and transparent communication – Increase visibility in the market
	Sustainable, leading and innovative business	 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)

GRI 103-2

We have defined specific measures for the implementation of our Beneficial Company strategy. In future, we will report on these as part of a Beneficial Company Action Plan. The following pages document specific measures that are planned, in the process of being implemented, or that have already been completed. The Beneficial Company Action Plan is a dynamic instrument for managing our sustainability management, and appropriate measures have been defined for each area of action. In addition to the activities documented here, we measure progress in the areas of action using individual parameters.

AREAS OF ACTION	IMPLEMENTATION STRATEGY	MEASURES 2021 /2022	
Material resources	Reduce waste and close nutrient cycles	Cooperation with AfB, recycling of IT equipment	☑+
		Feasibility of a standard waste directive (in examination)	○
	Sustainable procurement	Development of a form / checklist for supplier evaluation	○
		Design risk analysis for sustainable procurement	○
		Continuous review and replacement of promotional gifts with sustainable alternatives	➔
Energy and climate	Offsets that exceed unavoidable emissions	Planting of 75 thousand trees	☑
		Purchase of carbon certificates for 15,000 tonnes	➔
	Transparent science-based development	Joining the Science Based Target Initiative	☑
		Development of a Group-wide climate target over the next two years as part of the Science Based Target Initiative	○
	Reduce energy consumption	Opening of a new climate-positive office building at the headquarters campus in Stuttgart, which generates more energy than it consumes in normal operation. Installation of Germany's first green facade on a north-facing wall as well as the use of a highly efficient vacuum facade and PV panels on the facade and roof	☑
		Development of a Group-wide guideline for saving electricity (switching off videoconferencing systems, lights, etc.)	○
		Increase the proportion of LED lamps used	➔
	Increase share of renewable energy	Development of a strategy to increase the share of renewable energy at international offices	○
		Feasibility of procuring green electricity for data centers used by Drees & Sommer	○
	Active use of CO ₂ from the atmosphere	Examine possibilities for the active use of CO ₂	○
Mobility	Low-carbon commuting	Development of a sustainable mobility concept (offering a sustainable mobility mix for employees)	☑
		Implementation of the sustainable mobility concept, including step by step replacement of the fleet with vehicles with electric/hybrid drives	➔
		Promotion of mobile working (adoption of new directive on mobile working)	☑+
	Low-carbon business travel	More digital and hybrid events	☑+
		Fewer large internal face-to-face meetings	☑+
		Attractive alternatives to reduce air travel	☑+
Water	Reduce water consumption	Checking the replacement/installation of electrically controlled taps in offices	○
	Increase biodiversity at Drees & Sommer regional offices	Water tank in new building for irrigation of green facades	☑
Biodiversity	Increase biodiversity at Drees & Sommer regional offices	Development of a biodiversity concept	☑
		Rollout of the biodiversity concept at all regional offices	○
		Implementation of environmental projects to promote biodiversity	☑+

- new measures
- ☑ Goal for reporting year achieved
- ☑+ Goal for reporting year achieved, measure continues
- ➔ in implementation

AREAS OF ACTION	IMPLEMENTATION STRATEGY	MEASURES 2021 /2022	
Employees	Diversity	Preparation and adoption of a new diversity statement	✓
		Launch of a women's and diversity network	✓
		Development of a handbook on gender-appropriate iconography and language (internal and external, including for use in the recruiting process)	✓
		Training for managers to reduce unconscious bias	○
		Launch of mentoring programs for new employees	○
		Launch of intergenerational pairing	○
		Expectation: Accession to the Diversity Charter	○
	Flexibility	Promotion of part-time work models	✓+
		Childcare subsidy for children who are not of school age	✓+
		Implementation of a long-term offering for mobile working	✓+
		Trust-based working hours	✓+
	Healthcare	Introduction of an anonymous advisory service for employees in private and professional stress situations (EAP)	✓
		Provision of ergonomic workstations for employees	✓
		Financial support for sports courses	✓+
		Creation of an occupational health & safety manual	✓
		Successful certification in accordance with the Occupational Health and Safety Management System ISO 45001	✓
		Financial support for corporate occupational disability insurance	✓+
		Financial support in the event of long-term illness	✓+
		Subsidization of company pension scheme	✓+
	Further education	Introduction of a lunchtime sports program ('active break')	✓
Implementation of a comprehensive range of training courses for employees in the DS Academy (including on ESG and Cradle to Cradle)		→	
Financial support for employees undertaking Master's and certificate programs		✓+	
Society	Social sustainability in the value chain	Joining the UN Global Compact network and commitment to promoting the 10 principles in the areas of human rights, labor standards, environment and corruption prevention	✓
		Annual reporting on progress in implementing the 10 principles of the UN Global Compact Initiative	○
		Creation of a Code of Conduct for suppliers	○
	Implementation of social projects for society and the environment	Implementation of ecological and social projects	✓+
	Launch and strategically oriented continuation of social projects	Establishment of a long-term organization to promote social and environmental projects	○
	Sustainability compliance on the part of external service providers (including negotiated and minimum wages)	Preparation for implementing the requirements of the Act on Corporate Due Diligence in Supply Chains	○
		Creation of a checklist for supplier survey	○
		Appointment of a whistleblower and human rights officer	○

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

AREAS OF ACTION	IMPLEMENTATION STRATEGY	MEASURES 2021 /2022	
Leadership	Responsible corporate governance	Establishment of a Corporate Sustainability Management	✓
		Expansion of the Corporate Sustainability Team	➔
		Preparation of a public action plan (the current Beneficial Company Action Plan) to track our efforts in the area of sustainability	➔
		Preparation of a sustainability statement	○
		Expansion of continuing education offerings on leadership topics	➔
	Credible and transparent communication	Implementation of a European Employee Forum	✓
		Internal information flow through our employee magazine 'DURCHBLICK'	✓+
		Active involvement of employees in environmental management (through CIP system 'Click')	✓+
		Establishment of an internal social media platform 'DresoNet'	○
		Active participation in the Climate Positive Europe Alliance	✓+
	Increase visibility on the market	Information and knowledge exchange in the area of sustainability in the context of events, trade fairs and press work: Development of topic pages on the Drees & Sommer homepage on our ESG solutions and ESG consulting services, including publication of a glossary with the most important terms in the area of sustainability	✓
		Regular events of various formats to promote exchange between experts and the involvement of stakeholders (such as Digital Impacts)	✓+
		Launch of the Blue Waves podcast	✓+
		Placement of sustainability projects / topics in the press and at events	✓+
		Support / participation in sustainable initiatives and organizations	✓+
Profitability	100 % of projects start with a digitization strategy	Use of digital tools to enable efficient project work (such as LCM Digital, Madaster, Building Material Scout, ESG Toolbox)	✓+
		Integration of IT know-how, innovation developments and project management competence through Digital Strategy Board and Digital Core Business expert team	✓+
		Expansion of the digital services	➔
	100 % of projects start with a sustainability strategy	Establishment of ESG as a cross-sectional competence	➔
		Sustainable innovations	Opening of a new office building at the headquarters campus in Stuttgart with numerous sustainability innovations (for example green facade on the north wall, innovative BSE module, vacuum facade, PV facade, and biodiversity concept)
	Development of new consulting services for our customers to promote achievement of the Paris climate goals (including development of an innovative Sustainable Performance Toolbox and a range of services for optimization of established buildings)		➔
	Rollout of Sustainability Performance Toolbox		✓
	Promotion of innovation by the Dreso Innovation Center		➔
	Sustainable finance	Expansion of Sustainable Finance services (such as green bond consulting)	➔
		First transaction of Real Blue Kapitalverwaltungs-GmbH	✓

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

Advancing the Beneficial Company in partnership

GRI 102-18

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, MARTIN BECKER, MIRCO BEUTELSPACHER, FRANK BORNMANN, JÜRGEN BRANDSTETTER, CLAUS BÜRKLE, MICHEL DE HAAN, KLAUS DEDERICH, SIMON DIETZFELBINGER, MANUEL DORN, JÖRG EWALD-LINCKE, CHRISTOPH GAWLIK, PROF. PHILLIP W. GOLTERMANN, 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, BORIS MATISIC, DR. PETER MÖSLE, DIERK MUTSCHLER, RAINER PREISSHOFEN, FRANK REUTHER, RALPH SCHEER, ANDREAS SCHELE, MARC SCHÖMBS, DANIEL SEIBERT, PROF. DR. HANS SOMMER, PHILIPP SPÄTH, STEFFEN SZEIDL, PATRICK THEIS, VEIT THURM, GABRIELE WALKER-RUDOLF, MARKUS WEIGOLD, JÖRG WOHLFARTH, RINO WOYCZYK

Appendix: GRI Index

GRI 102-54

This report has been prepared in accordance with the requirements of the Global Reporting Initiative (GRI Standards 2016 'Core' option). The topics to be reported on are listed in the GRI Index below. The reporting cycle is annual as part of the Annual Report. Drees & Sommer SE is not required to report, but voluntarily decided to prepare a sustainability report in order to give the issue the attention it deserves.

GRI 102-55

If you have any questions regarding the contents of the report, please contact: Johanna Wild (johanna.wild@dreso.com).

GRI 102-53

GRI 102: GENERAL INFORMATION

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 102-1	Name of the organisation		1
GRI 102-2	Activities, brands, products and services		9, 10
GRI 102-3	Headquarters of the organisation		8
GRI 102-4	Operating sites		8
GRI 102-5	Ownership and legal form		9
GRI 102-6	Markets supplied		8, 30
GRI 102-7	Size of the organisation		9, 28
GRI 102-8	Information on employees and other staff		15 – 20
GRI 102-9	Supply chain		22
GRI 102-10	Significant changes in the organisation and its supply chain	There were no significant changes.	
GRI 102-11	Precautionary approach or precautionary principle		33, 35
GRI 102-12	External initiatives		3, 4
GRI 102-13	Membership in associations and interest groups		14
GRI 102-14	Statement by the highest decision-maker		5 – 7
GRI 102-15	Key impacts, risks and opportunities		12
GRI 102-16	Values, principles, standards and norms of conduct		10, 15, s. Website
GRI 102-18	Management structure		9, 39
GRI 102-40	List of stakeholder groups		12 – 14
GRI 102-41	Collective agreements		22
GRI 102-42	Stakeholder identification and selection		12
GRI 102-43	Approaches to stakeholder engagement		12 – 14
GRI 102-44	Important issues and concerns raised		12, 35
GRI 102-45	Entities included in the group connection		s. Website
GRI 102-46	Procedure for determining the content of the report and the delimitation of topics		12
GRI 102-47	List of essential topics		12
GRI 102-48	Redisplay of information	There was no restatement of information and no change in reporting.	
GRI 102-49	Change in reporting	There was no new presentation of information and no change in reporting.	

GRI 102: GENERAL INFORMATION

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 102-50	Reporting period		3
GRI 102-51	Date of the last report		3
GRI 102-52	Reporting cycle	yearly	
GRI 102-53	Contact for questions about the report		40
GRI 102-54	Declaration on reporting in accordance with the GRI standards		3, 40
GRI 102-55	GRI Content Index		40 – 43
GRI 102-56	External examination		3

GRI 103: MANAGEMENT APPROACH

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 103-1	Explanation and delimitation of the main topic		33 – 35
GRI 103-2	The management approach and its elements		34, 36 – 38
GRI103-3	Assessment of the management approach		33 – 35

GRI 205: CORRUPTION

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 205-1	Sites audited for corruption risks		45
GRI 205-2	Communication and training on 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.	45
GRI 205-3	Confirmed incidents of corruption and measures taken	There were no confirmed cases of corruption during the past and current reporting periods.	

GRI 302: ENERGY

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 302-1	Energy consumption within the organisation		27

GRI 305: EMISSIONS

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 305-1	Direct GHG emissions (Scope 1)		24
GRI 305-2	Indirect energy-related GHG emissions (Scope 2)		24
GRI 305-3	Other indirect GHG emissions (Scope 3)		24
GRI 305-4	Intensity of GHG emissions		23, 24

GRI 401: EMPLOYMENT

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 401-1	New hires and employee turnover		16, 17

GRI 403: OCCUPATIONAL HEALTH AND SAFETY

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 403-1	Management system for occupational safety and health protection		21, 22
GRI 403-6	Promoting the health of employees		20

GRI 404: EDUCATION AND TRAINING

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 404-1	Average number of hours for education and training per year for employee	An analysis on the scope of training measures is currently being prepared.	

GRI 405: DIVERSITY AND EQUAL OPPORTUNITIES

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 405-1	Diversity in supervisory bodies and among employees		17 – 19
GRI 405-2	Ratio of women's basic salary and remuneration to men's basic salary and remuneration		20

GRI 417: MARKETING AND LABELLING

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 417-1	Requirements for product and service information and labelling	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.	25, 29

GRI 419: SOCIO-ECONOMIC COMPLIANCE

CODE	SHORT DESCRIPTION OF SPECIFICATION	COMMENT	PAGE
GRI 419-1	Non-compliance with laws and regulations in the social and economic sphere	In the past and current reporting periods, no fines or sanctions were levied for non-compliance with laws and/or regulations in the social and economic spheres.	

Our contribution to the UN Global Compact

The following table shows how Drees & Sommer contributes to the promotion of the 10 principles of the UN Global Compact. For this purpose, we refer to the corresponding passages in the GRI Sustainability Report, which reports on the progress of our measures.

REFERENCE	PRINCIPLES	OUR APPROACH
22	HUMAN RIGHTS AND LABOR STANDARDS PRINCIPLE 1 Protection of international human rights	<p>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.</p> <p>Responsibility for human rights issues within the Group lies with the Chief Compliance Officer. The establishment of a position of Human Rights Commissioner is in preparation as part of the preparation for the implementation of the Supply Chain Due Diligence Act.</p> <p>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. For this reason, we require all our suppliers – as well as the subcontractors commissioned by them to fulfill the contractually required service or delivery – to comply with all local and labor laws and regulations.</p>
22	PRINCIPLE 2 Preclusion of human rights violations	
18, 22	PRINCIPLE 3 Safeguarding freedom of association	
22	PRINCIPLE 4 Elimination of all forms of forced labor	
22	PRINCIPLE 5 Abolition of child labor	
17, 18, 19	PRINCIPLE 6 Elimination of discrimination	

REFERENCE	PRINCIPLES	OUR APPROACH
4, 33 – 35	ENVIRONMENT PRINCIPLE 7 Precautionary environmental protection	<p>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.</p>
25 – 27	PRINCIPLE 8 Initiatives to promote environmental awareness	<p>The implementation of our Beneficial Company strategy is documented with the aid of a goal-oriented action plan.</p>
29, 31, 32	PRINCIPLE 9 Development and dissemination of environmentally friendly technologies	<p>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.</p> <p>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.</p>
22	CORRUPTION PREVENTION PRINCIPLE 10 Corruption prevention	<p>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.</p> <p>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.</p> <p>No cases of corruption were registered in the current and past reporting periods.</p>

IMPRINT

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IMAGE CREDITS

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