



*Every investment is
a new challenge...*

REPORT ESG

DL INVEST GROUP

2023

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Dear Sirs,

In the face of dynamic market changes and growing social awareness, reporting on environmental, social, and corporate governance (ESG) issues has become an integral part of our company's development strategy. In 2023, with a commitment to sustainable growth and responsibility towards our stakeholders, we undertook several initiatives aimed at minimizing our environmental impact, supporting diversity, and promoting ethical management practices.

This report presents our achievements, challenges, and future plans in the context of ESG. We aim to demonstrate how our actions contribute to the realization of sustainable development goals and support our vision of responsible business. We believe that transparency and dialogue with our stakeholders are essential for building trust and ensuring long-term success.

We encourage you to explore our report, which serves not only as a summary of the past year but also as an inspiration for further action towards a sustainable future.

Sincerely,
Chairman of the Supervisory Board
Dominik Leszczyński



Report ESG

ESG Values in the Business Model of DL Invest

02

DL Invest Group is one of the fastest-growing developers and investors in Poland. We have been operating in the commercial real estate market for over 17 years. The Group's business model is based on the full execution of the investment process within our internal structure, followed by active project management as a long-term owner. We offer our clients high-quality spaces not only at the time of commissioning but throughout the entire period of use. Our approach is centered on the ability to respond flexibly to tenants' needs. Our extensive experience and expertise are reflected in a diversified real estate portfolio, which maintains an almost full occupancy rate. This is possible thanks to maintaining the highest quality of properties, responding

flexibly to tenants' needs, and delivering top-tier services based on a unique management model.

Key Aspects of Our Business Model:

Highest-Quality Properties

We ensure that each property is built to the highest standards, as we retain ownership and lease it for over 20 years. To minimize additional costs during the operational phase and avoid tenant disruptions caused by defects or interruptions in business operations, we place special emphasis on quality execution and property management.



Flexible Approach to Tenant Expectations

Our priority is to extend and renew lease agreements, ensuring the highest level of service quality for our tenants. This is evidenced by our completed projects, which have a total value exceeding PLN 3.9 billion and a 97% occupancy rate.

Full Responsibility

As the property owner, we take full responsibility for the impact of our projects, including potential social conflicts or communication challenges, thereby relieving our tenants of such concerns.

The DL Invest Group business model guarantees quality based on long-term tenant relationships, aligned with the multi-decade depreciation of each project. This requires us to continuously enhance property value and maintain long-term partnerships, meeting tenant expectations regarding evolving needs, such as space modifications, expansions, or reductions.

This unique business model ensures the highest quality of space usage for the entire lease period.

Impact of Environmental and Social Factors – ESG as a Key Pillar of DL Invest Group's Operations

ESG (Environmental, Social, Governance) is a concept that broadly focuses on environmental, social, and governance issues. For DL Invest Group, it is not only a reference point for our daily operations in the Polish market but also the foundation on which we build our development strategy. In an era of growing social and environmental awareness, ESG is no longer just a trend—it is a necessity.

Our goal is to gradually implement and develop our ESG strategy in the coming years. This approach allows us not only to respond to the challenges of today's world but also to actively contribute to positive changes in the field of sustainable development.

The Role of ESG in Risk Assessment and Management

Investors and financial institutions are increasingly using ESG criteria as a tool to evaluate companies' responsibility and their ability to handle future challenges. At DL



Invest Group, we recognize that ESG, as an extension of the CSR (Corporate Social Responsibility) concept, provides us with a set of indicators that allow us to monitor the impact of our activities—particularly in non-financial aspects.

Each year, ESG has a more tangible and measurable impact on our business development. By integrating these principles into our operations, we strengthen our market position and build lasting relationships with our business partners.

Climate Change – The Challenge of Our Time

Climate change is a process that significantly affects our planet, involving long-term transformations of climate elements that persist for many years. At DL Invest Group, we recognize that these changes can result from both natural processes and human activities, and that their consequences have a broad impact on the environment, economy, and society.

Key Climate Change Phenomena

- **Global Warming** – A continuous increase in the Earth's and oceans' average temperature, an undeniable fact. This phenomenon results from both human activities and natural processes

- **Ice Melting** – The shrinking of glaciers and ice sheets, leading to rising sea and ocean levels and disruptions in polar ecosystems.

- **Changes in Precipitation Patterns** – Noticeable regional diversification into drier and wetter areas, impacting water resources, agriculture, and the economy.

- **Extreme Weather Events** – An increase in the frequency of hurricanes, droughts, floods, and other extreme climate occurrences

- **Rising Sea Levels Levels** – Caused by glacier melting and the thermal expansion of ocean waters, posing a threat to coastal and low-lying areas.

Our Response to Climate Change

At DL Invest Group, we are fully aware of the growing challenges associated with climate change and its impact on the environment, economy, and communities. Responsibility for future generations is the foundation of our operations, which is why we undertake a range of concrete actions to support climate protection and sustainable development.

Concrete Actions for Climate Protection:

- **Optimization of Greenhouse Gas Emissions**



We modernize our properties by introducing energy-efficient technologies, automating building management systems (BMS), and installing advanced thermal insulation systems.

• **Green Investments**

We develop projects based on renewable energy sources, such as solar panels, heat pumps, and energy storage systems. Our investments aim to reduce dependence on fossil fuels and enhance energy efficiency.

• **Circular Economy**

We implement solutions that maximize resource utilization and minimize waste. This includes recycling construction materials and introducing selective waste collection systems across all our properties.

• **Green Mobility**

We promote low-emission transportation by installing electric vehicle charging stations and supporting eco-friendly transport options for our employees and customers.

• **Environmental Education**

We regularly organize training sessions and workshops for our employees and clients to promote responsible

environmental practices. Education is a key element in raising ecological awareness and fostering sustainable lifestyles.

• **Collaboration with Suppliers**

We actively partner with businesses that share our commitment to sustainability. We select suppliers who minimize their carbon footprint, use eco-friendly packaging, and implement innovative production solutions.

We strongly believe that both environmental protection efforts and social responsibility are the foundation for building a sustainable future. Aware of the rapidly evolving challenges of the modern world, we strive to conduct our business in a responsible and ethical manner, always considering the needs of future generations. Our strategy is built on three key ESG pillars (Environmental, Social, and Governance), which translate into practical actions aimed at climate protection, supporting local communities, and implementing high governance standards.

Social and Programmatic Changes in Poland in 2023

The year 2023 brought significant social and programmatic changes in Poland, impacting various social groups, including our employees and their families. Below are some of the most important updates:





1. Curriculum Updates in Education

Since September 2023, modifications have been introduced to curricula for several school subjects:

- **Polish Language:** The curriculum has been adjusted to better reflect contemporary realities, with a stronger emphasis on **communication skills and critical thinking**.
- **Technology:** The program has been updated to include modern
- **Latin and Ancient Culture:** Changes have been made to bring students closer to cultural heritage and to highlight the impact of antiquity on modern society.
- **Entrepreneurship Basics:** This subject has been replaced by a new course, Business and Management, designed to better prepare students for market realities and

to develop management and entrepreneurial skills.

2. Social Programs Supporting Families and Seniors

In 2023, key social programs were continued, along with the introduction of new initiatives aimed at supporting children, parents, and seniors. Between 2015 and 2023, direct financial support for Polish citizens amounted to over PLN 402 billion.

3. Parliamentary Elections and Planned Reforms

In October 2023, parliamentary elections were held in Poland, resulting in a majority in the Sejm for Civic Coalition (Koalicja Obywatelska), Third Way (Trzecia Droga), and The Left (Lewica). These parties announced a series of reforms in areas such as social policy, the economy, and environmental protection.

These changes have a significant impact on social and economic life in Poland, shaping the daily functioning of

both citizens and businesses at multiple levels. The introduction of new regulations, social programs, and economic initiatives contributes not only to improving living conditions but also to shaping business strategies, as companies must adapt to an increasingly dynamic and evolving environment.

Impact on Citizens:

- **Financial and Social Support:** The introduction of new aid programs has provided many families with additional financial support, leading to an improved quality of life and increased consumer spending.
- **Education and Environmental Awareness:** Initiatives related to environmental protection and climate change are encouraging citizens to adopt more conscious consumption habits, including energy efficiency, recycling, and resource conservation.
- **Job Market:** : The development of green technologies and the implementation of innovative solutions are creating new job opportunities, while also requiring employees to acquire new skills to adapt to changing industry demands.

Impact on Businesses:

- **Regulatory Compliance:** Companies must adapt to evolving regulations, particularly in areas such as environ-

mental protection, workplace safety, and non-financial ESG reporting.

- **Innovation and Sustainable Development:** Rapid changes are driving businesses to invest in modern technologies that enhance operational efficiency and reduce environmental impact.
- **Risk Management:** The growing importance of ESG criteria is pushing companies toward a more comprehensive risk management approach, integrating environmental and social factors.
- **Engagement with Local Communities:** Social and economic shifts are prompting businesses to become more involved in local community initiatives through CSR activities and local partnerships.

Future Outlook:

These transformations are not only shaping the current operations of citizens and businesses but are also influencing Poland's future development as a modern and sustainable market. Adapting to these changes is becoming a key success factor for both the economy and society, which is increasingly engaged in building a responsible and sustainable living and working environment.



Vision of Change in DL Invest Group

In a rapidly evolving economic environment, and in the face of growing ecological and social awareness, DL Invest Group actively responds to the challenges of the modern world. Striving to meet the expectations of clients, business partners, and local communities, we consistently implement innovative solutions that support sustainable development. Our strategy is based on a holistic approach, integrating environmental, social, and governance (ESG) factors.

We believe that adapting to changing market conditions and global challenges is essential to maintaining our position as a leader in the commercial real estate sector in Poland. That is why we focus on new technologies, innovative property management solutions, and supporting local communities. Our goal is not only to build modern and eco-friendly spaces but also to create added value for society and the environment.

Through consistent development, investment in green technologies, employee education, and collaboration with responsible business partners, DL Invest Group aims not only to respond to today's challenges but also to shape the future, where business and sustainability go hand in hand.

1. Eco-Innovations and Climate Neutrality

At DL Invest Group, sustainable development is not only a key element of our strategy but also the foundation on which we build the future of our business. Aware of the challenges posed by climate change and the growing regulatory and market requirements, we consistently implement solutions that minimize our environmental impact.

As part of our ESG strategy, we integrate eco-innova-

tions that enhance energy efficiency, reduce greenhouse gas emissions, and support the development of green infrastructure. Our goal is climate neutrality, striving for sustainable investments and future-oriented technologies

Our Key Initiatives in Eco-Innovation and Climate Neutrality

Green Solutions in Our Properties

- We implement green roofing and plant-based facade solutions in our properties to reduce the urban heat island effect, improve air quality, and enhance thermal insulation.

Climate Neutrality

- Our long-term goal is to achieve net-zero emissions, which we pursue through:
 - Investments in CO₂ offsetting projects, such as tree planting programs and renewable energy initiatives.
 - Modernizing our properties to improve energy efficiency through thermal insulation, smart building management systems (BMS), and optimized utility consumption.
- We strive to increase the share of renewable energy in our investment portfolio by implementing solar installations, heat pumps, and energy storage technologies.

Circular Economy

- We focus on minimizing construction waste through segregation and reusing raw materials in new developments.
- We implement a sustainable materials policy, selecting recycled and low-emission materials for construction processes.



- We optimize resource consumption by implementing smart water and energy management systems, including rainwater recovery technologies.

Electromobility and Low-Emission Transport

- We are expanding infrastructure for electric vehicles, installing charging stations at our developments for both clients and employees.
- We support green mobility by encouraging public transport use, car-sharing, and micro-mobility solutions such as electric bicycles and scooters.
- We analyze the potential for hydrogen-powered transport solutions, which could represent the future of eco-friendly mobility

Benefits of Our Actions

- Reduced carbon footprint and improved urban air quality.
- Lower operational costs for buildings through energy efficiency and the use of renewable energy sources.
- Greater climate resilience through innovative property management technologies.
- Improved user comfort and urban aesthetics with green roofs and facades.
- Long-term benefits for local communities through the development of sustainable infrastructure.

Our Vision for the Future

We believe that eco-innovation and climate neutrality are not just elements of our ESG strategy but also a long-term investment—for business, society, and the environment. We continuously explore new technological solutions and strengthen collaboration with partners to effectively fulfill our climate protection and sustainability commitments.

Sustainable development is not just a responsibility—it is

the direction that shapes our business decisions and drives us toward building a better future

2. Development of Digital Management Tools

In the era of dynamic digital transformation, technologies play a key role in shaping modern, efficient, and sustainable property management.

At DL Invest Group, we recognize that innovative technological solutions not only streamline operational processes but also minimize our environmental impact while enhancing the comfort and security of our properties' users.

Our digitalization strategy focuses on implementing smart management systems, automating operational processes, and developing digital tools that optimize energy efficiency, maintenance costs, and customer service quality.

Our Plans for Digital Technology Development:

•Property Management Platforms

We are developing advanced digital systems that enable real-time monitoring of building infrastructure. By integrating IoT sensors (Internet of Things) and artificial intelligence, we can automatically detect inefficiencies and proactively manage resources, leading to reduced energy consumption and optimized operational costs.

•Tenant and User Applications

We plan to introduce dedicated mobile and web applications that will provide our property users with easy access to administrative services, issue reporting, shared space reservations, and utility usage tracking.

•Intelligent Building Management Systems (BMS)

We are implementing smart systems that automati-



cally adjust building operations based on real-time demand, such as regulating temperature, ventilation, and lighting to ensure user comfort while reducing energy consumption.

- **Data Analysis and ESG Reporting**

Our digital analytical tools will allow us to track and report key ESG indicators, including energy consumption, CO2 emissions, and space utilization efficiency. This will support more informed strategic decision-making and the optimization of sustainability efforts.

- **Virtual Visualizations and Augmented Reality (VR/AR)**

We plan to integrate VR (Virtual Reality) and AR (Augmented Reality) technologies into property presentation and management processes. These technologies will enable virtual tours for potential tenants and allow property managers to diagnose and resolve technical issues more efficiently.

- **Automation of Administrative and Operational Processes**

We aim for full digitalization of property management processes, including automated invoicing, digital document workflows, and electronic contract signing. This will improve our teams' productivity and enhance operational efficiency.

Benefits of Implementing Digital Management Tools:

- Reduced carbon footprint through smart energy management and resource optimization.
- Increased operational efficiency and lower maintenance costs.
- Enhanced user experience and satisfaction through personalized services and improved access to information.
- Greater transparency and improved ESG reporting.

Shaping the Future of Smart and Sustainable Real Estate

The digitalization of property management at DL Invest Group is a key step toward an innovative, sustainable, and intelligent commercial real estate sector. Through state-of-the-art technology solutions, we are not only optimizing operations but also setting new industry standards.

3. New Era of Service Personalization

At DL Invest Group, we understand that the modern commercial real estate market requires flexible and innovative solutions that cater to the dynamically changing needs of tenants. Service personalization has become a key element of our strategy, enabling us to cu-



customize spaces to individual client requirements, optimize operational costs, and enhance user comfort and well-being.

Our goal is to create friendly, functional, and sustainable spaces that not only support business efficiency but also positively impact the health and well-being of employees. To achieve this, we are introducing a range of initiatives that enhance service standards and allow for flexible space management.

Our Key Initiatives in Service Personalization:

Well-Being Spaces

- We design interiors that promote employee health and well-being, boosting productivity and satisfaction.
- We implement biophilic design solutions, integrating natural elements such as green walls, indoor plants, and sustainable building materials.
- We optimize access to natural light, supporting circadian rhythms and reducing employee fatigue.
- We create relaxation and regeneration zones, allowing employees to rest and reduce stress.

Eco-Friendly Tenant Packages

- We offer consulting services for efficient resource management, helping our tenants minimize energy, water consumption, and waste generation.
- We promote low-carbon solutions, including smart

energy management systems and the adoption of renewable energy sources.

- We encourage eco-friendly initiatives such as waste segregation, sustainable transportation, and reducing plastic use in workplaces.
- We raise tenant awareness on ESG principles by organizing training sessions and educational campaigns.

Flexible Leasing Models

- In response to the increasing demand for flexible office spaces, we implement modular solutions that allow quick adaptation to changing business needs.
- We expand our short-term coworking office rental options, offering tenants greater flexibility and cost optimization.
- We support hybrid work models, helping clients create workspaces suited for remote and flexible work arrangements.

Benefits of Our Initiatives:

- Higher user comfort – improved work environment quality through ergonomic and well-being-oriented solutions.
- Reduced environmental impact – implementation of sustainable property management practices.
- Optimized operational costs – smart energy and water management, waste minimization.
- Greater business flexibility – ability to adjust spaces to evolving company needs and employee expectations.



Personalized rental spaces in our properties are not just a response to market trends but a strategic approach to creating innovative and sustainable workplaces of the future. Through modern technologies, eco-friendly solutions, and flexible leasing models, we provide our clients with spaces that support business growth while prioritizing employee well-being and environmental protection.

4. Development of Online Activities and Digital Communication

In the era of digital transformation, effective communication and online presence play a key role in building relationships with clients, business partners, and local communities.

We are consistently expanding our digitalization efforts to enhance service accessibility, improve stakeholder interactions, and effectively communicate our ESG initiatives.

Our Key Initiatives in Digitalization and Online Communication:

Virtual Investment Presentations

- We are developing interactive visualizations of our projects, allowing potential tenants and investors to explore properties remotely without the need for physical visits.
- We utilize cutting-edge tools, such as 3D modeling and spatial simulations, to present investments in a realistic and engaging manner.
- Our virtual presentations will streamline clients' decision-making processes, enabling quick and precise customization of offers to meet their needs.

Augmented Reality (AR) and Virtual Tours

- We are implementing Augmented Reality (AR) technology, enabling virtual property tours to provide clients with a better understanding of space functionalities.
- Using Virtual Reality (VR), potential tenants can explore office and retail spaces in real-time, reducing deci-



sion-making time and increasing the efficiency of leasing processes.

- We are integrating these solutions with digital property management platforms, offering clients full control over layout and usability options.

Social Media Engagement and Awareness Campaigns

- We are building an online community, promoting ESG values and educating stakeholders on sustainable development and real estate innovations.
- We are launching engaging campaigns on platforms such as LinkedIn, Facebook, and Instagram, highlighting our eco-friendly, social, and governance-driven initiatives.
- We share educational materials and market analyses, helping clients and partners make informed business decisions.
- We actively communicate with users to gather feedback and suggestions, allowing us to better tailor our offerings and initiatives to their needs.

Benefits of Expanding Digital Communication:

- Increased accessibility of our services – clients can explore our offerings regardless of location.
- Faster decision-making processes – modern visualization tools simplify property selection and evaluation.
- ☑ Better education and community engagement – greater awareness of ESG and sustainable development.
- Enhanced transparency – real-time updates on ongoing projects and ESG strategies.

At DL Invest Group, we see digitalization and online communication as key tools for building long-term relationships and improving service accessibility. By leveraging modern technologies, we are not only optimizing business processes but also promoting responsible property management, while educating and engaging stakeholders in sustainable development initiatives.

5. Education and Employee Development – Innovative Training Programs

As a professional organization, we believe that human capital is the most valuable asset of any company. Invest-

ing in the development of our employees' skills is the key to building a strong and innovative company.

Aware of the increasing challenges related to digital transformation, sustainable development, and a rapidly evolving business environment, we implement comprehensive educational programs that support the professional and personal growth of our teams.

Our education and development strategy focuses on providing innovative learning methods that combine traditional training with modern digital tools, allowing our employees to gain knowledge flexibly and efficiently.

Our Key Training Initiatives:

DL Invest Group Development Academy

- A comprehensive educational program covering ESG, new technologies, project management, and business strategy.
- Thematic modules tailored to different organizational levels, from management teams to new employees.
- Practical workshops and case studies, enabling participants to apply their knowledge to real-life projects.

Mentorship Program

- We foster a knowledge-sharing environment by connecting young professionals with experienced mentors.
- The program supports the development of key competencies, including project management, leadership, negotiation, and innovation.
- We provide learning opportunities through job shadowing, coaching, and regular mentoring meetings, helping employees adapt to new roles and enhance their effectiveness.
- We support individual career paths, tailoring development programs to employees' aspirations and needs.

Hybrid Learning Formats

- A combination of traditional in-person training with e-learning platforms, ensuring flexible access to knowledge anytime, anywhere.
- Interactive online modules, video courses, and simulations to support self-directed learning and digital skills development.
- Access to certified international courses in ESG management, business strategy, and innovation.

Additional Employee Development Initiatives:

- Leadership Development Programs – training for management teams on modern leadership, ESG strategy, and effective communication.
- Well-being and Work-Life Balance Training – initiatives promoting mental and physical health, stress reduction, and a positive organizational culture.
- Financial Support for Courses and Studies – funding for external training and postgraduate studies related to professional development.
- International Knowledge Exchange Programs – collaboration with global companies and institutions, providing insights into international trends and industry best practices.

Benefits of Investing in Education and Development:

- Enhanced employee competencies, driving innovation and competitiveness at DL Invest Group.
- Increased engagement and job satisfaction, as growth opportunities improve motivation and work efficiency.
- Better alignment with ESG goals, ensuring well-trained professionals contribute to sustainable development initiatives.
- A knowledge-driven organizational culture, fostering collaboration and innovation.
- Higher talent retention, as employees are more likely to stay with a company that invests in their future.

We strive to make DL Invest Group a learning organization, where professional development and skill enhancement are integral to our corporate culture. By implementing modern education methods, mentoring programs, and innovative digital solutions, we are building a team of experts who shape the sustainable future of the commercial real estate industry.

Knowledge is the driving force behind growth—both for individuals and the organization. That is why we invest not only in properties but, above all, in people, as they are the foundation of our long-term success strategy.

6. Strengthening Relationships with Local Communities

Sustainable development is not only about environmen-

tal responsibility but also about actively engaging with local communities.

Our mission extends beyond real estate management—we aim to create spaces that enhance the quality of life for residents and support the development of local economies.

Our Corporate Social Responsibility (CSR) strategy focuses on long-term partnerships with local communities to build strong relationships and initiate projects that promote education, ecology, culture, and entrepreneurship.

Our Key Initiatives Supporting Local Communities:**Investments in Local Infrastructure**

- Developing community-friendly spaces such as bike paths, parks, recreational zones, and shared areas aro-



and our projects.

- Supporting green infrastructure projects, including tree planting, community gardens, and public green spaces for residents.
- Improving transport accessibility through road infrastructure modernization and better integration with public transport.
- Installing energy-efficient lighting and smart urban management systems to enhance safety and user experience.

Supporting Local Initiatives and Building Social Capital

- Organizing cultural, educational, and sports events to bring communities together and promote an active lifestyle.
- Partnering with local NGOs, schools, and institutions



to support educational and artistic initiatives.

- Encouraging local entrepreneurship through collaboration with small and medium-sized businesses and organizing networking events

CSR Programs for Local Communities

- Environmental education – running campaigns that promote sustainable practices such as plastic reduction, recycling, and renewable energy adoption.
- Employment activation – supporting job seekers through vocational training, internship programs, and partnerships with local labor institutions.
- Employee volunteering – encouraging our employees to engage in local initiatives through volunteer programs and charity events.
- Support for vulnerable groups – assisting the elderly, people with disabilities, and families in need through material aid and community-driven initiatives.

Benefits of Our Community Engagement Efforts:

- Improved quality of life for residents through the development of infrastructure and shared spaces.
- Social integration – strengthening community ties and encouraging active participation.
- Local economic growth – supporting entrepreneurs, creating jobs, and boosting regional investment attractiveness.
- Education and environmental awareness – fostering responsible behavior in sustainability and environmental protection.
- Increased employee engagement in social initiatives, improving job satisfaction and motivation.

We see corporate social responsibility as an integral part of our development strategy. Our goal is to ensure that our investments are not just functional business spaces but also enrich the lives of residents, support culture, education, and sustainable development.

Business Can and Should Have a Positive Impact on Society.

By collaborating with local communities, investing in infrastructure, and implementing CSR initiatives, we create real value that contributes to a better future for all.

This vision serves as a dynamic direction for our development, and we will regularly assess and adjust our strategies

to meet market demands and global challenges. By consistently implementing these initiatives, DL Invest Group aims to become a leader in innovative and sustainable solutions in the commercial real estate sector.

ESG Strategy of DL Invest Group

At DL Invest Group, the ESG (Environmental, Social, Governance) strategy is a key tool in the implementation of our mission of responsible and sustainable development. The initiatives implemented each year allow us not only to minimize the impact on the environment but also to actively shape positive relations with stakeholders, local communities, and business partners. Our ESG strategy for the coming years focuses on sustainable investments, efficient property management, transparency of actions, and engagement of employees and stakeholders. We strive to implement innovative solutions that support climate and social goals, in accordance with international ESG standards and regulatory requirements.

Our Key ESG Priorities for the Coming Years

1. Green Investments and Sustainable Construction

DL Invest Group consistently invests in environmental-friendly properties, implementing solutions that reduce

CO2 emissions, improve energy efficiency, and support biodiversity. Our initiatives include:

- Constructing and modernizing buildings according to the highest ecological standards, including BREEAM certification.
- Utilizing renewable energy sources, such as solar installations, heat pumps, and energy management systems.
- Creating green spaces around our developments, integrating natural elements with office and commercial spaces.
- Implementing the Green Framework, defining the allocation of funds for pro-environmental investments.
- Continuously improving the DL Green policy, evolving annually to introduce new standards and technologies that enhance project quality.

2. Efficient Energy and Resource Management

We aim to optimize energy and natural resource consumption across our properties to reduce our carbon footprint and operational costs:

- Modernizing heating, ventilation, and air conditioning (HVAC) systems to increase efficiency.
- Installing energy-efficient LED lighting and real-time energy management systems.
- Monitoring energy usage with smart measurement tools to identify optimization areas.
- Educating tenants on efficient resource management,



encouraging responsible use of energy and water.

3. Sustainable Property Management

Our sustainable management approach focuses on both environmental responsibility and high-quality spaces for tenants and local communities:

- Air quality monitoring inside buildings and implementing systems to improve air purity.
- Responsible water management, including rainwater recovery systems.
- Effective waste management, with segregation and recycling systems implemented across all properties.
- Strengthening tenant relationships through ESG consulting, joint environmental initiatives, and adaptable workspace solutions.
- Collaborating with suppliers who adhere to ESG standards, ensuring a sustainable supply chain.

4. Transparency and ESG Reporting

Since 2021, we have implemented regular ESG reporting, providing investors and stakeholders with detailed insights into our sustainability progress:

- Annual ESG reports containing key environmental, social, and governance indicators.
- Using advanced measurement tools for more accurate data collection on energy consumption, CO2 emissions,

and air quality.

- Participating in industry ESG initiatives and external evaluations to enhance transparency.
- Proactively informing clients and business partners about our environmental initiatives and reporting results.

5. Stakeholder Engagement

We actively engage all key stakeholders to collaboratively implement our ESG strategy:

- Tenants – supporting their carbon footprint reduction with energy efficiency consulting and eco-friendly office solutions.
- Investors – providing transparent updates on our ESG progress and sustainable development strategy.
- Employees – involving them in ESG initiatives through educational programs, volunteering, and sustainability campaigns.
- Local communities – investing in local infrastructure, organizing cultural events, and supporting environmental protection efforts

6. Employee Education and Development in ESG

Effective ESG implementation requires teamwide engagement and awareness:

- Creating the DL Invest Group Development Academy,



featuring training in ESG, new technologies, and project management.

- Launching a mentorship program, facilitating knowledge-sharing between senior experts and younger employees.
- Offering hybrid learning formats, combining in-person training with e-learning.
- Organizing educational workshops for employees and stakeholders, increasing awareness of sustainability practices.

Our Commitment to a Sustainable Future

Through a comprehensive ESG strategy, DL Invest Group not only reduces environmental impact and creates social value but also strengthens its competitive position in the real estate market. Our long-term initiatives focus on:

- Achieving climate neutrality through green investments and resource efficiency.
- Developing innovative ESG solutions that enhance user experience in our properties.
- Shaping the future of the real estate industry through ethical management and collaborative stakeholder relationships.

At DL Invest Group, ESG is more than just a strategy – it is our commitment to future generations.

Stakeholders

In today's complex and dynamically changing world, DL Invest Group's activities extend beyond traditional property management, encompassing active collaboration with a wide range of stakeholders.

Our business model is built on transparent dialogue, mutual trust, and value co-creation, which are crucial for long-term and sustainable development.

We strive to maintain open and constructive communication with all stakeholder groups, ensuring them access to reliable information and the ability to influence our actions. Our ESG strategy considers the needs and expectations of each group, and their engagement allows us to make informed business and environmental decisions.

Key Stakeholder Groups We Actively Collaborate With:

1. Tenants – Key Partners in Property Management

Our tenants include companies from various industries, such as finance, law, logistics, manufacturing, and B2B services, leasing properties for a defined period. Their needs and expectations directly impact our operations and the profitability of our managed properties.

Our key activities with tenants include:

- Tailored leasing conditions and customized office and commercial space arrangements.
- Optimization of energy and resource consumption, supporting their sustainable development goals.
- Implementation of the DL Welcome platform, enhancing communication and streamlining information exchange between DL Invest Group and tenants.
- Regular meetings and consultations, enabling us to adapt our properties to tenants' evolving needs.

2. Investors and Financial Institutions – The Key to Sustainable Project Development

Investors, funds, banks, and financial institutions provide the capital and funding necessary for our projects. Their lending policies, loan conditions, and ESG approaches have a direct impact on our investment strategy.

Our key activities with investors include:

- Transparent ESG reporting – regularly communicating our sustainability progress.
- Sustainable investments, allocating funds to projects that meet high environmental standards.
- Aligning projects with ESG requirements, increasing their attractiveness to institutional investors and real estate funds.
- Strategic financial planning, aligned with global trends in green investments.

3. DL Invest Group Employees – The Driving Force of Our Organization

Our team is the foundation of our success, which is why we focus on continuous development, open communica-

tion, and creating an inspiring work environment.

Our employee initiatives include:

- DL News platform, providing real-time updates on key company events and strategies.
- DL Invest Group Development Academy, offering ESG, technology, and project management training.
- Well-being programs, supporting work-life balance.
- Educational campaigns, increasing environmental and social awareness among employees.

4. External Advisors – Experts Supporting Strategic Development

We collaborate with a wide range of specialists to make informed business decisions.

Our advisory team includes:

- Legal and tax experts, ensuring compliance with regulations.
- Financial advisors and market analysts, supporting strategic planning.
- Architects and engineers, adapting projects to the latest ESG and energy efficiency trends

5. Business Partners – Creating Shared Value

DL Invest Group collaborates with various entities in the construction, maintenance, and modernization of properties.

Our actions include:

- Transparency and ethical collaboration standards – implementing ESG guidelines for suppliers and subcontractors.
- Prioritizing partners who implement sustainable technologies and eco-friendly materials.
- Regular quality monitoring, ensuring the highest operational standards.

6. Local Communities – Responsibility for Our Surroundings

Our operations impact local communities, so we are committed to supporting their growth and well-being.

Our initiatives include:

- Investments in social infrastructure, such as recreational areas, bike paths, and public spaces.
- Supporting local initiatives, including cultural, educational, and sports events.



- Open communication with residents about planned investments, minimizing construction disruptions, and collaborating with NGOs.

7. Media and Digital Channels – Key to Transparent Communication

Social and industry media are vital tools for engaging stakeholders and promoting ESG strategies.

Our activities include:

- A dedicated Communication Department, managing social media and press relations.
- Publishing ESG reports and market analyses on digital platforms.
- Active participation in industry events, sharing knowledge and best practices.

We are committed to building long-term relationships based on transparency, trust, and a shared commitment to sustainable development.

Future Plans:

- Further digitalization of stakeholder communication processes.
- Strengthening relationships through dedicated educational and networking programs.
- Expanding ESG reporting with additional indicators aligned with international standards.

DL Invest Group is more than a real estate management company—we are an organization that actively shapes a sustainable future through close collaboration with stakeholders.



Report ESG

Environmental Change Assumptions for the Next 5 Years

03

5-Year Plan – Assumptions and Implementation Status

1. Strategic Approach to Environmental Change

DL Invest Group, implementing its ESG strategy, is undertaking ambitious initiatives to reduce environmental impact and implement eco-friendly solutions. The plan for the next five years includes multidimensional initiatives aimed at improving energy efficiency, reducing raw material consumption, expanding the use of renewable energy sources, and minimizing CO₂ emissions.

These actions align with global sustainability standards and the decarbonization strategy in accordance with the goals of the Paris Agreement. Our priority is to meet and exceed national and international environmental standards, such as BREEAM, ISO 14001:2015, and GRESB.

2. Energy Efficiency and Resource Consumption Reduction

2.1. Optimization of Energy Consumption

To reduce electricity consumption and lower the carbon footprint, the company is consistently investing in the modernization of lighting systems and technical infrastructure in its buildings.

Kluczowe założenia na lata 2023-2028:

Key Assumptions for 2023-2028:

- Complete replacement of lighting with energy-efficient LED systems across all properties.
- Reduction of building energy consumption:
 - Baseline value: 152 kWh/m²/year
 - Target value: 136 kWh/m²/year

- Implementation of intelligent energy management systems to optimize consumption.
- Adoption of the nZEB (Nearly Zero Energy Building) standard for new developments.

2.2. Water Consumption Reduction

To ensure sustainable water resource management, solutions are being implemented to reduce water usage in office, logistics, and commercial buildings.

Goals by 2028:

- Reduction of water consumption:
 - Baseline value: 137 l/m²/year
 - Target value: 119 l/m²/year
- Implementation of greywater recycling systems in buildings with high water demand (e.g., gyms, sanitary areas).
- Installation of rainwater harvesting systems for landscape irrigation..

3. Ecological Building Certification

DL Invest Group consistently certifies its properties under the BREEAM system, confirming their high environmental efficiency and sustainable operation.

Certification Plans:

- By the end of 2023: Obtain BREEAM In-Use certification at the "Very Good" level for the following properties: DL Invest Park Teresin, DL Invest Park Kluczbork, DL Invest Park Czechowice Dziedzice.
- By the end of 2024: Achieve BREEAM certification for 10 additional projects, including DL Invest Park Dębica.

- By the end of 2025: Obtain certifications for all logistics and office buildings.

4. Development of Renewable Energy Sources

DL Invest Group is actively expanding its renewable energy infrastructure, aiming to reduce CO2 emissions through the use of solar energy. Photovoltaic installations are a key element of the company's energy strategy.

Goals by 2028:

- Installation of photovoltaic panels on 30 properties within the company's portfolio.
- Achieving a total installed capacity of 45 MW.
- Neutralizing the carbon footprint by 17,000,000 kg CO2 per year.
- Utilizing rooftop areas and green spaces for renewable energy installations.

5. Circular Economy and Waste Reduction

5.1. Digitalization of Processes and Reduction of Material Consumption

- Full implementation of waste segregation systems in all properties.
- Development and implementation of the Waste Management Policy in 2023.

5.2. Systematic Waste Segregation

- Full implementation of waste segregation systems in all properties.
- Development and implementation of the Waste Management Policy in 2023.

6. Electromobility and Low-Emission Transport

DL Invest Group actively supports the development of electromobility through the construction of infrastructure for charging electric vehicles.

Plans for 2023-2026:

- Installation of electric vehicle charging stations in all commercial and logistics properties.
- Replacement of part of the company fleet with electric vehicles.
- Implementation of forklift chargers in logistics centers

7. Biodiversity Protection and Additional Ecological Initiatives

- Installation of rainwater tanks for plant irrigation.
- Compost bins for BIO waste from green areas.
- Construction of hedgehog houses and nesting boxes for birds

8. Climate Corporate Governance and ESG Reporting

DL Invest Group is implementing a comprehensive system for climate risk management and transparent ESG reporting.

Key Actions:

- Regular reporting in accordance with the GRESB standard.
- Full disclosure of greenhouse gas emissions in Scope 1, 2, and 3.
- Quarterly review of the ESG strategy and its effectiveness by the management board.
- Integration of executive compensation with climate goal achievement.



Raport ESG

DL ENVIROMENTAL

04

The ESG strategy for 2023-2028 focuses on the consistent implementation of ecological solutions, leading to carbon footprint reduction, energy and water consumption optimization, and improved building certification standards. Investments in renewable energy, electromobility, and circular economy will enable further development while respecting the environment and the principles of sustainable development.

In the face of growing environmental challenges and rapidly evolving political, social, and technological conditions, sustainable development is a key element of our strategy, integrating economic aspects with environmental protection and social responsibility.

In the commercial real estate market, the standard is not only efficient resource management and minimizing environmental impact but also executing investments in a sustainable manner, adapted to the local context and community needs. In response to these challenges, we have implemented and continue to develop the DL Green strategy, which serves as the foundation of our

environmental policy, incorporating climate and ecological goals at both national and global levels.

1. DL Green – Our Environmental Strategy

The DL Green policy is a comprehensive program of ecological initiatives and standards aimed at minimizing the environmental impact of our investments. We implement innovative eco-friendly solutions that not only comply with legal regulations but also set new standards for the real estate sector.

Our Environmental Priorities:

- Eco-friendly and energy-efficient construction – designing and developing buildings that meet the highest ecological certification standards (BREEAM, LEED).
- Optimization of energy and resource consumption – implementing modern technologies to reduce CO2 emissions and improve energy efficiency.
- Water management and circular economy – reducing water consumption, utilizing rainwater, and optimizing sewage systems.
- Biodiversity and local ecosystem protection – imple-



menting projects that support natural habitats for fauna and flora around our developments.

- Environmental education and community engagement – promoting sustainable practices and eco-conscious behaviors among our employees, business partners, and local communities.

2. Ecological Initiatives of DL Invest Group

Sustainable Construction and Ecological Certification

- All new investments by DL Invest Group meet strict energy efficiency and environmental standards.
- We implement low-carbon building materials and energy management systems (BMS) to optimize resource consumption.
- Our investments undergo BREEAM, LEED, and WELL ecological certifications, confirming their compliance with the highest sustainable building standards.

CO2 Emission Reduction and Energy Efficiency

- Reduction of greenhouse gas emissions through modernization of HVAC systems (heating, ventilation, air conditioning) and installation of renewable energy sources.
- Photovoltaic installations implemented in selected logistics and office buildings.
- Energy storage and consumption optimization through smart building management and automation of operational processes.

Sustainable Water Management and Circular Economy

- Implementation of rainwater recovery systems to reduce water consumption in buildings and green areas.

- Minimization of construction and operational waste – adopting circular economy (CE) principles, including material recycling and plastic reduction in operations.
- Installation of modern water retention and filtration systems, improving water resource management.

Biodiversity Protection and Habitat Creation for Fauna and Flora

- New investments incorporate green areas and recreational spaces to support local ecosystems.
- Establishment of flower meadows, retention ponds, and green roofs, improving air quality and biodiversity preservation.
- Construction of animal shelters, such as insect hotels, birdhouses, and small mammal habitats, integrating nature with architecture.

Environmental Education and Collaboration with Local Communities

- Organizing ecological workshops and educational campaigns, promoting environmental responsibility among employees, tenants, and residents.
- Collaborating with environmental organizations and universities to implement modern and effective environmental solutions.
- Green programs for employees – introducing internal eco-friendly policies, encouraging paper reduction, plastic reduction, and sustainable practices.



3. Perspective 2023-2025 – Further Development of the DL Green Strategy

In the coming years, our company plans to expand its environmental protection initiatives through:

- ▣ Further development of zero-emission technologies in logistics and office projects.
- ▣ Introduction of new standards for sustainable construction, incorporating climate neutrality goals.
- ▣ Expansion of electromobility infrastructure – installation of more electric vehicle charging stations across our investments.
- ▣ Enhancing waste management efficiency and further developing the circular economy policy.
- ▣ Development of a long-term plan to achieve carbon neutrality for DL Invest Group by 2040.

DL Invest Group actively addresses environmental challenges by implementing the comprehensive DL Green strategy, which focuses on eco-friendly construction, energy efficiency, biodiversity protection, and environmental education.

Our actions not only meet the highest ESG standards but also set new directions for the commercial real estate sector.

For us, sustainable development is not just an obligation but an opportunity to build a better future – for the environment, local communities, and future generations.

Climate Change Mitigation and Adaptation

Climate change is one of the greatest challenges of the 21st century, requiring a comprehensive approach both in mitigating its effects and adapting to new environmental conditions. In our company, we are aware of our role in reducing greenhouse gas emissions and minimizing the impact of the real estate sector on the environment.

We operate on two fronts – we develop strategies to reduce CO2 emissions and implement solutions that enhance the resilience of our investments to extreme weather events. These approaches align with our DL Green policy, which aims to support sustainable development and strive for climate neutrality.

1. Climate Change Mitigation – Emission Reduction and Responsible Design

We implement specific solutions to reduce the environmental impact of our operations.

a) Energy Efficiency and Renewable Energy Sources

- Designing low-energy buildings, including modern logistics and office facilities that meet the highest energy efficiency standards.
- Utilizing energy-efficient technologies, such as:
 - Photovoltaic panels, reducing electricity demand.
 - Advanced thermal insulation systems, minimizing heat loss and energy consumption.
- Smart Building Management Systems (BMS), optimizing energy and utility use.
- Modernizing existing buildings by replacing lighting with LED and introducing heat recovery systems.

b) Green Spaces

- Green spaces introduced as an option for clients interested in eco-friendly solutions.
- CO2 absorption and air quality improvement through urban greenery.
- Reducing the urban heat island effect by planting trees, lawns, and drought-resistant plants.

c) Sustainable Building Materials

- Selecting low-carbon materials, such as wood, low-emission concrete, and recycled materials.
- Minimizing construction waste through recycling and reuse in new projects.

d) Low-Emission Transport and Urban Mobility

- Locating properties near transport hubs to reduce emissions and facilitate public transport access.
- Investing in cycling and pedestrian infrastructure – bike parking, bike lanes, and electric scooter charging stations.
- Developing electromobility infrastructure – installing electric vehicle charging stations at our investments.
- Logistics integration – creating public transport transfer hubs at logistics facilities (e.g., DL Invest Park Psary).

2. Adaptation to Climate Change – Investments Resilient to Extreme Weather Events

Changing climate conditions require us to design buildings and infrastructure that are more resilient to extreme weather conditions.

a) Flood Risk Management

- Each new project undergoes a detailed geological analysis to assess flood risk and implement protective measures.
- Investment in rainwater retention systems, minimizing flood risks and improving water resource management.
- Implementation of drainage and sewage systems, reducing flooding risks in investment areas.

b) Resilience to High Temperatures

- Implementation of modern air conditioning and ventilation systems, ensuring comfort during heatwaves.
- Thermal insulation of buildings, reducing interior heating and energy consumption for cooling.
- Green urban spaces and green roofs, mitigating the urban heat island effect.

c) Climate-Resilient Infrastructure

- Developing multifunctional public spaces around our

investments, such as:

- Outdoor gyms, sports fields, and recreational areas (e.g., DL Piano, DL Invest Park Psary).
- Green-blue infrastructure (parks, recreational areas, rainwater treatment systems).
- Implementing innovative water retention and purification systems, allowing water reuse in urban ecosystems.

3. Raising Social Awareness – Education and Stakeholder Engagement

a) Promoting Environmental Education

- Publishing educational content in the DL Green section on the DL Invest Group website.
- Information campaigns on energy efficiency, waste re-



duction, and the benefits of green investments.

Współpraca z interesariuszami

- Najemcy – wspieramy ich w implementacji ekologicznych rozwiązań w wynajmowanych obiektach.
- Pracownicy – organizujemy programy edukacyjne i zachęcamy do stosowania praktyk ESG w codziennej pracy.
- Społeczności lokalne – wspieramy inicjatywy ekologiczne, realizujemy projekty proekologiczne i angażujemy mieszkańców w działania na rzecz klimatu.

b) Collaboration with Stakeholders

- Tenants – supporting them in implementing eco-friendly solutions in rented properties.
- Employees – organizing educational programs and encouraging ESG practices in daily work.
- Local communities – supporting eco-initiatives, implementing pro-environmental projects, and engaging residents in climate-related actions.

4. Our Vision for the Future

DL Invest Group continuously strives to minimize

environmental impact and build resilience to climate change. Our 2023-2025 initiatives include:

- Further investments in renewable energy and increasing building energy efficiency.
- Expanding green-blue infrastructure in new developments.
- Implementing a climate neutrality strategy by 2040.
- Developing environmental education and engaging employees and stakeholders in pro-environmental activities.

Responsible property management can contribute to climate protection and quality of life improvement. Our investments are designed not only to meet the highest ESG standards but also to actively support sustainable development and adaptation to a changing world.



DL Energy

In the context of global challenges related to climate change, effective energy management and the reduction of greenhouse gas emissions have become one of the priorities of our ESG strategy.

As a company aware of its environmental impact, we take concrete actions to minimize the carbon footprint of our investments and optimize energy consumption.

Our energy management program focuses on three key areas:

- Monitoring and optimizing energy consumption – implementing smart utility management systems and conducting regular energy audits.
- Reducing greenhouse gas emissions – increasing the share of renewable energy and modernizing energy systems in existing facilities.
- Innovative solutions and new technologies – introducing energy-efficient technologies, expanding green infrastructure, and implementing energy optimization strategies for future investments.

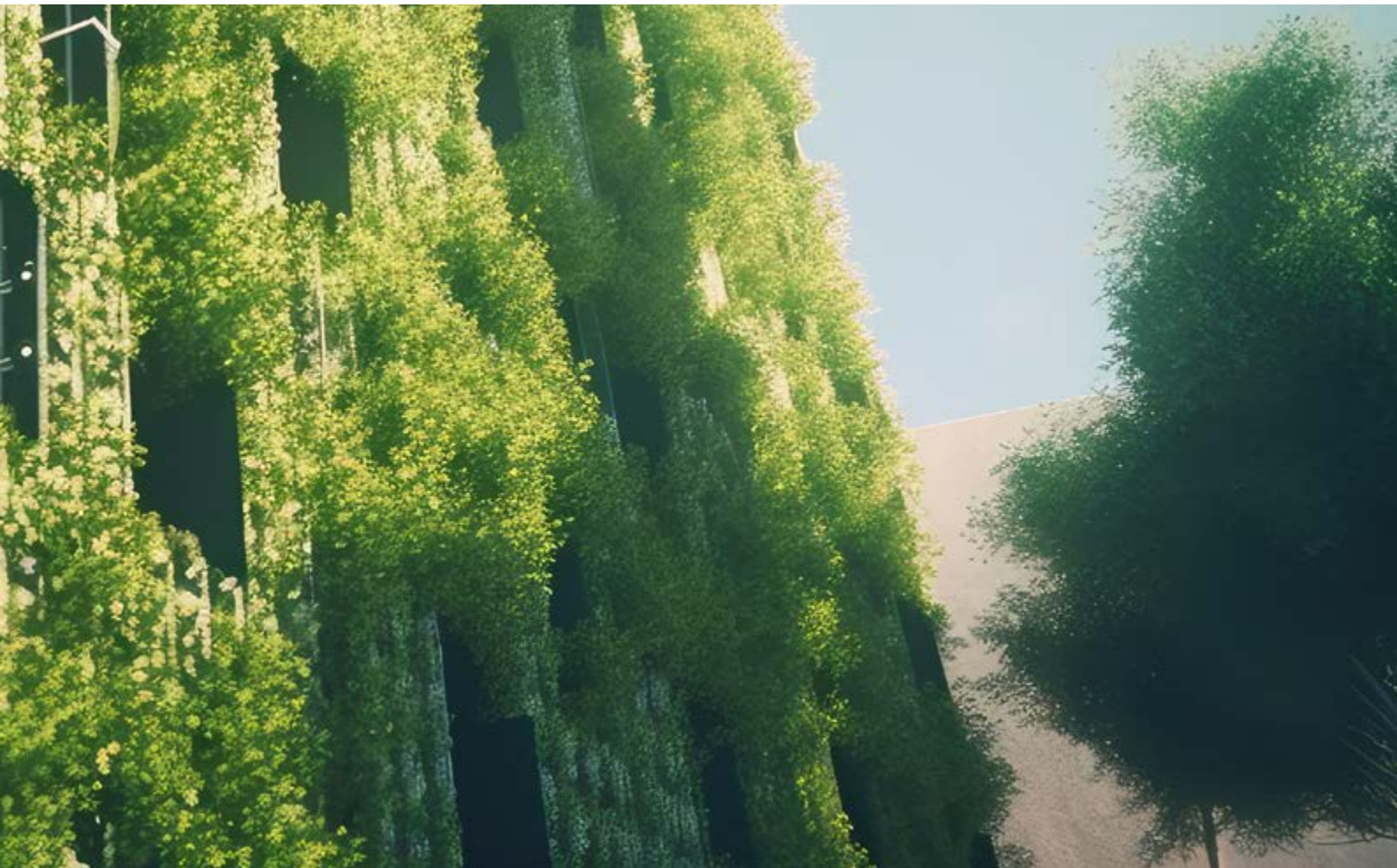
1. Energy Consumption Monitoring and Energy Audits

As part of the Facility Management Department's operations, we conduct systematic energy consumption monitoring in commercial properties, enabling the identification of areas requiring optimization and the reduction of operational costs.

In 2023, we introduced the following energy management initiatives:

- Advanced measurement systems – implementation of technologies enabling precise energy consumption measurement and identification of inefficient areas.
- Energy audit – scheduling regular audits to assess building energy efficiency and develop optimization strategies.
- Diversification of energy sources – increasing the share of renewable energy in our properties by collaborating with renewable energy (OZE) suppliers.

As part of our DL Green policy, new investments and modernized facilities are designed to ensure energy efficiency meets the highest sustainability standards.



2. Greenhouse Gas Emission Reduction and Energy Transformation

a) Increasing the Share of Renewable Energy

- Collaboration with renewable energy suppliers, ensuring energy from wind and solar farms.
- Installation of photovoltaic panels on selected buildings to increase energy independence and reduce CO₂ emissions.
- Implementation of Smart Grid solutions, enabling real-time energy management.

b) Optimization of Heating and Cooling Systems

- Modernization of HVAC systems (Heating, Ventilation, Air Conditioning) through the implementation of energy-efficient solutions such as heat pumps.
- Smart climate control and heating systems, adjusting temperature based on real-time conditions and occupancy levels.
- Building thermal insulation, reducing energy consumption for heating and cooling.

c) Reducing Energy Consumption in Operational Activities

- Replacing lighting with energy-efficient LED systems in all DL Invest Group properties.
- Lighting automation – installation of motion sensors and lighting management systems in office and warehouse buildings.
- Minimization of energy losses by optimizing technological processes and reducing unnecessary energy consumption at night.

3. Innovations in Energy Saving and Sustainable Design

a) Smart Energy Management in New Investments

- Modern Building Management Systems (BMS) enabling remote energy consumption management and operational optimization.
- Utility management systems allowing for predictive energy consumption modeling and automatic adjustment of energy use based on real-time user needs.

b) Green Roofs and Facades Enhancing Energy Efficiency

- Installation of green roofs and facades to improve thermal

insulation and reduce air conditioning demand.

- Integration of bioclimatic elements, supporting natural cooling and rainwater retention.

c) Expansion of Low-Emission Transport Infrastructure

- Installation of electric vehicle charging stations across our properties.
- Development of bicycle paths and infrastructure for alternative transportation.
- Adapting logistics projects to eco-friendly transport needs and minimizing emissions related to logistics operations.

4. Benefits of Efficient Energy Management

Effective energy management brings tangible benefits for both the environment and our operational activities:

- Reduction of CO₂ emissions – our energy efficiency measures contribute directly to reducing our carbon footprint.
- Lower operational costs – optimizing energy consumption reduces building operating costs and increases investment profitability.
- Increased property value – investments in sustainable technologies enhance the attractiveness of our properties to tenants and investors.
- Compliance with ESG standards and legal regulations – ensuring adherence to legal requirements on energy efficiency and emission reduction.
- Improved user comfort – smart climate control and lighting management systems enhance workspace comfort and usability.

5. Trends in Electricity, Gas, and Water Consumption

Electricity Consumption Trends

Between 2021 and 2023, DL Invest Group recorded a significant increase in the number of managed properties, which impacted total electricity consumption.

- In 2021, electricity was used in 26 properties, with a total consumption of 14,799,478.82 kWh.
- In 2022, the number of properties increased to 30, and consumption reached 21,768,063.38 kWh.
- In 2023, 32 properties were managed, with a total

consumption of 29,140,026.01 kWh.

The increase in electricity consumption primarily results from portfolio expansion; however, a detailed energy efficiency analysis shows that implemented solutions bring measurable benefits.

Improvement in Energy Efficiency

Despite the increase in the number of properties, a decrease in energy consumption per square meter (m²) has been recorded, demonstrating the effectiveness of optimization efforts.

- In 2021, consumption per m² was 109.93 kWh.
- In 2022, it decreased to 100.43 kWh, improving efficiency by 8.6% compared to 2021.
- In 2023, the indicator dropped further to 99.84 kWh, confirming continued improvements in energy management.

The reduction in energy consumption per m², despite the increase in the number of properties, proves the effectiveness of energy-saving solutions and technologies supporting operational cost optimization.

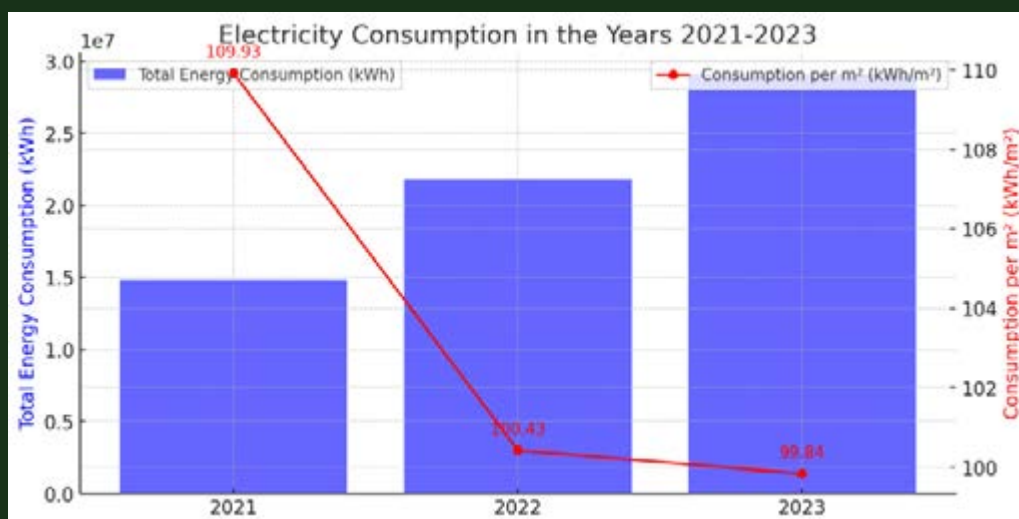
Despite the increase in total electricity consumption between 2021 and 2023, the decline in consumption per m² confirms that investments in energy-efficient technologies and optimization of energy management are yielding the expected results.

Effective measures in infrastructure modernization and the implementation of advanced solutions help limit excessive energy use, showcasing a successful resource management strategy. At the same time, the increase in the number of properties and improved energy efficiency indicators highlight the effectiveness of the implemented ESG policy.

Through its consistent approach, DL Invest Group minimizes its environmental impact, develops sustainable solutions, and continues its commitment to further improving energy efficiency.

Gas Consumption Trends

Despite the increase in total gas consumption in 2021-2022, a decline was recorded in 2023, both overall and per square meter of surface area. In 2021, gas consumption amounted to 146,845.00 m³, with an average consumption of 5.63 m³/m². In 2022, there was a signifi-



- The above chart illustrates the trend in electricity consumption from 2021 to 2023.
- The blue bars represent total energy consumption (in kWh), which has increased along with the expansion of the number of properties.
- The red line depicts energy consumption per m² (in kWh/m²), which has consistently decreased, demonstrating improved energy efficiency in managed properties.

cant increase in consumption to 357,340.00 m³, with a ratio of 5.33 m³/m². However, in 2023, total consumption dropped to 344,730.00 m³, and consumption per m² decreased to 3.94 m³/m², confirming the effectiveness of optimization measures.

The reduction in gas consumption per unit of surface area indicates that investments in efficient heating technologies and modernization of energy management systems bring tangible benefits. DL Invest Group effectively optimizes gas consumption, minimizing its environmental impact and improving the energy efficiency of its facilities. The decrease of 12,610.00 m³ compared to 2022 demonstrates that the implemented technological solutions and energy management strategies translate into real savings.

Water Consumption Trends

Between 2021 and 2023, DL Invest Group steadily increased the total area of managed properties, which naturally influenced the growth in water consumption volume. In 2021, water consumption amounted to 40,175.08 m³, with a consumption rate of 0.23 m³/m². In 2022, total consumption increased to 66,118.92 m³, while consumption per m² reached 0.27 m³/m², marking a slight increase compared to the previous year. In 2023, total water consumption rose to 91,318.78 m³, while consumption per m² remained stable at 0.28 m³/m², demonstrating that this growth was proportional to the

expansion of the real estate portfolio.

Despite the increase in the number and size of properties, water consumption grew at a limited rate, reflecting the effectiveness of the implemented optimization measures. DL Invest Group consistently strives to further reduce water consumption by implementing modern water management systems and solutions that enable its efficient use.

6. Perspective 2023-2025 – Next Steps

In the coming years, we plan to:

- Further develop renewable energy infrastructure and increase the share of renewable energy in the energy balance.
- ▣ Implement predictive systems to optimize energy consumption and utility management.
- Conduct additional energy audits and modernize existing buildings towards zero emissions.
- Collaborate with experts and research institutions on new energy efficiency technologies.
- Implement climate neutrality strategies in line with DL Invest Group's long-term ESG goals.

Energy efficiency and greenhouse gas emission reduction are not just commitments but also a tangible strategy that shapes our business and contributes to sustainable development. Through modern technologies and a responsible approach to energy, we are building a future where innovation goes hand in hand with care for the climate and the environment.



Pollution and Waste

Maintaining the Waste Management Policy – Status as of 2023

In March 2022, DL Invest Group obtained the ISO 14001:2015 certification (Environmental Management System), which enabled us to develop and implement a comprehensive Waste Management Policy. In 2023, we continue to implement this policy, ensuring that all our investments meet the highest ecological standards and comply with applicable laws and local regulations. Our approach to waste management is based on a flexible model tailored to the specific requirements of the municipalities where our properties are located.

Waste Management Process – Key Elements

Analysis of Local Regulations and Policies

- Each municipality where DL Invest Group owns a property has its own regulations regarding cleanliness and order maintenance. At the beginning of each waste collection organization process, we thoroughly analyze the regulations in the respective local government unit to tailor our procedures to local requirements.

Waste Collection Procedures – Scenarios Based on Municipal Policies

- **Municipality Assumes Waste Collection Responsibilities:**

If the municipality, through a resolution, assumes responsibility for waste collection from non-residential properties (businesses), the procedure involves participating in a tender process, through which the municipality selects a waste collection company. In such cases, DL Invest Group submits a declaration to the relevant City Office, and after approval, we pay the fees according to the established schedule and rates.

- **Municipality Does Not Assume Waste Collection Responsibilities:**

In most cases, municipalities do not manage waste disposal from non-residential properties. In such situations, each property must sign an individual commercial contract with a waste collection company. As part of this process:

- We conduct an analysis of companies operating in the area, evaluating their waste transportation permits, entries in the BDO system, and required registrations for regulated activities within the given municipality.
- Based on the list of entities provided by the municipality, we select a company that meets our criteria and possesses the necessary licenses and certifications for professional waste collection.

Scope of Waste Collection and Disposal Contracts

- We establish contracts with waste collection



companies covering five waste fractions, ensuring comprehensive and legally compliant waste management:

- 15 01 01 – Paper and cardboard packaging
- 15 01 02 – Plastic packaging
- 15 01 07 – Glass packaging
- 20 02 01 – Biodegradable waste
- 20 03 01 – Non-segregated (mixed) commercial waste
- Ensuring the collection of all five fractions guarantees compliance with the Waste Act, the Act on Maintaining Cleanliness and Order in Municipalities, local regulations, and the high ecological standards adopted by us.

Maintaining and Developing the Waste Management Policy in 2023

In 2023, we continue to monitor and improve our waste management policy to:

- Ensure procedural consistency across all properties, regardless of location.

- Regularly conduct waste management system audits to identify potential improvements and implement new solutions.
- Collaborate with local governments and waste collection companies to continuously raise waste management standards in line with the latest legal requirements and social expectations.
- Educate our employees and tenants on waste segregation and recycling principles, promoting ecological awareness and environmental responsibility.

By maintaining our implemented waste management policy, our company not only complies with legal standards but also actively contributes to environmental protection, reducing operational costs, and building a positive image as a leader in sustainable development.

Our approach to waste management is a key element of our ESG strategy, supporting our mission to create a better future for the environment, local communities, and future generations.



Water Resources

Similarly to energy consumption, we monitor the annual water consumption in our facilities in units of $m^3/m^2/year$. Verifying this parameter allows us to precisely prepare future projects, taking into account solutions that reduce consumption to actual demand, divided into potable water and recycled water. The solutions are also implemented in existing buildings as part of the work carried out by the Revitalization Department.

Currently, we are implementing solutions such as grey-water recycling. Where necessary, we have introduced separators/filters to minimize the risk of impact on water resources. Further steps include replacing bathroom fixtures in toilets, installing water-saving sink faucets with reduced flow and timed shut-off, low-flow toilet flush systems – saving approximately 50% of water, implementing a water leak detection system (based on load measurement), utilizing rainwater collected from roofs

in retention tanks for irrigation of green areas, and applying appropriate diversified irrigation systems adapted to the type of vegetation.

By applying the above improvements, we aim to achieve lower water consumption compared to the third-party benchmark. Detailed data in this regard will be published in the 2023 report after the implementation of project solutions.

Water Resources – Maintaining and Developing the Strategy for Effective Water Management in 2023

Water resource management is a key element of our ESG strategy. In 2023, we continue and improve previously implemented solutions, striving for even greater efficiency and minimizing the impact of our activities on water resources. Our approach is based on systematic water consumption monitoring, the implementation of innovative technologies, and continuous improvement of procedures in accordance with local regulations and



best environmental practices.

Monitoring and Analysis of Water Consumption

Similarly to energy management, we regularly monitor the annual water consumption in our facilities, expressed in $m^3/m^2/year$. Thanks to a detailed analysis of this data, we are able to:

- Accurately determine water demand in the context of current and future investments.
- Develop reduction and optimization plans for already operational facilities.
- Adapt construction projects to actual needs, distinguishing between potable water and water from recycling processes.

As part of the Revitalization Department, we conduct water audits that allow us to identify areas requiring improvements and implement modern water-saving technologies.

Implemented Technological and Operational Solutions

In 2023, we expanded the scope of implemented solutions to further reduce water consumption and protect water resources:

- Greywater Recycling:
In facilities where feasible, we implement systems enabling greywater recycling, allowing its reuse in sanitary and hygiene processes as well as for irrigating green

areas.

- Separators and Filters:

In areas particularly vulnerable to water pollution, we install modern separators and filtration systems that minimize the risk of contaminant emissions into groundwater and surface water.

- Modernization of Sanitary Fixtures:

We are replacing traditional fixtures with water-saving sink faucets, toilets, and low-flow flush systems. These measures are expected to achieve up to 50% water savings compared to standard solutions.

- Rainwater Management:

We utilize rainwater collected from roofs by installing retention tanks. The collected water is directed to irrigation systems for green areas, using diverse irrigation methods adapted to the type of vegetation, ensuring efficient use of this valuable resource.

Adaptation to Local Conditions

Due to the diverse locations of our investments, water management procedures are tailored to the requirements and regulations in each municipality. Before implementing water management systems, we thoroughly analyze local regulations and technical conditions to ensure compliance with local standards and community expectations.



Benefits of Implementing Advanced Water Solutions

Through continuous improvement of water resource management policies, DL Invest Group achieves multiple benefits for both the environment and our operations:

- Reduction of Water Consumption – Optimization of systems leads to significant water savings, translating into lower operational costs.
- Minimizing Environmental Impact – Reducing pollutant emissions and efficiently utilizing rainwater positively affect local ecosystems.
- Increased Competitiveness – Implementing innovative solutions enhances the value and attractiveness of our investments, playing a key role in building a positive corporate image.
- Compliance with ESG Standards – Systematic monitoring and optimization of water consumption support the achievement of sustainable development goals in line with international standards and legal regulations.

Our actions are part of a broader strategy aimed at achieving long-term sustainability goals, with continuous optimization forming the foundation of our DL Green policy.

At DL Invest Group, we believe that efficient water resource management is key to environmental protection, reducing operational costs, and building a sustainable future for our investments and local communities.

Biodiversity and Ecosystems

In 2023, DL Invest Group continues and advances its transformation towards biodiversity protection and ecosystem management, which is an integral part of our ESG strategy. Biodiversity conservation is crucial for us in the context of sustainable development, and the actions we undertake aim not only to minimize the negative impact of our activities on the environment but also to actively support local ecosystems and provide ecosystem services such as pollination, air purification, and climate regulation.

- Systematic Monitoring of Biodiversity Impact:

We regularly analyze the effects of our activities in terms of their impact on biodiversity—both positive and potentially negative. Before commencing any project, we con-

duct detailed field analyses to identify existing species, assess the investment's potential impact on local ecosystems, and develop appropriate protective measures.

- Infrastructure Supporting Species Protection:

In our projects, we implement solutions that promote the protection of fauna and flora. Examples of actions include:

- Safe passages for animals: Construction of tunnels and overpasses, such as the tunnel under the expressway at DL Invest Park Psary, which allows safe transit for wildlife.
- Insect and bird shelters: Installation of specialized structures that provide shelter for local species, supporting their populations.
- Creation of meadows and green spaces: We design meadows, gardens, and dedicated zones for beehives, contributing to the improvement of ecosystem functioning.

- Waste Management in Compliance with ISO 14001 Standards:

Our waste management policy, developed based on ISO 14001:2015 certification, ensures that hazardous materials and pollutants are properly sorted and processed, minimizing their negative environmental impact. As part of this policy, we use recycled materials, and our processes align with the standards adopted by our tenants.

- Preparation of Land for Investments:

Before carrying out any project, we conduct detailed geological and ecological analyses to:

- o Identify protected species and develop a conservation plan.
- o Plan measures to minimize the impact of construction and facility operation on local ecosystems.
- o Establish protective areas dedicated to endangered species in particularly sensitive locations.

- Pro-ecological Initiatives as Part of Revitalization:

As part of the work carried out by our Revitalization Department, we implement solutions such as:

- o Soil enrichment with humus and planting trees and shrubs, which contributes to increasing green coverage and improving air quality.

o Creating green corridors connecting existing green areas, which supports species migration and biodiversity conservation.

Project Preparation Process Scheme

At the project preparation stage, we develop a detailed action plan that includes:

1. Site Analysis: Assessment of existing species, identification of sensitive areas, and potential threats.
2. Planning Protective Measures: Defining necessary actions such as safe passages, installation of animal shelters, or the creation of meadows.
3. Implementation of Waste Management Policy: Ensuring that all activities comply with applicable standards and local regulations.
4. Monitoring and Evaluation: Regular inspections and environmental audits to verify the effectiveness of implemented solutions and introduce improvements

In 2023, we continuously developed and refined our efforts for biodiversity protection and ecosystem management. Our projects are implemented with a focus on long-term environmental conservation, providing ecological value and fostering lasting relationships with local communities. Through established standards and ongoing evaluation of our activities, we strive to ensure that each project not only meets the highest ESG standards but also contributes to the preservation and development of local biodiversity and ecosystem services.

Resource Utilization and Circular Economy

Circular Economy (CE) is the foundation of our approach to sustainable development and environmental protection. At DL Invest Group, we are consistently transitioning from the traditional, linear economic model—characterized by high waste generation and resource exploitation—to a model based on efficiency, recycling, and waste minimization. Our CE initiatives not only contribute to environmental protection but also stimulate innovation, create new jobs, and support economic growth.

Key Goals and Principles of Our CE Strategy:

- Waste Reduction:

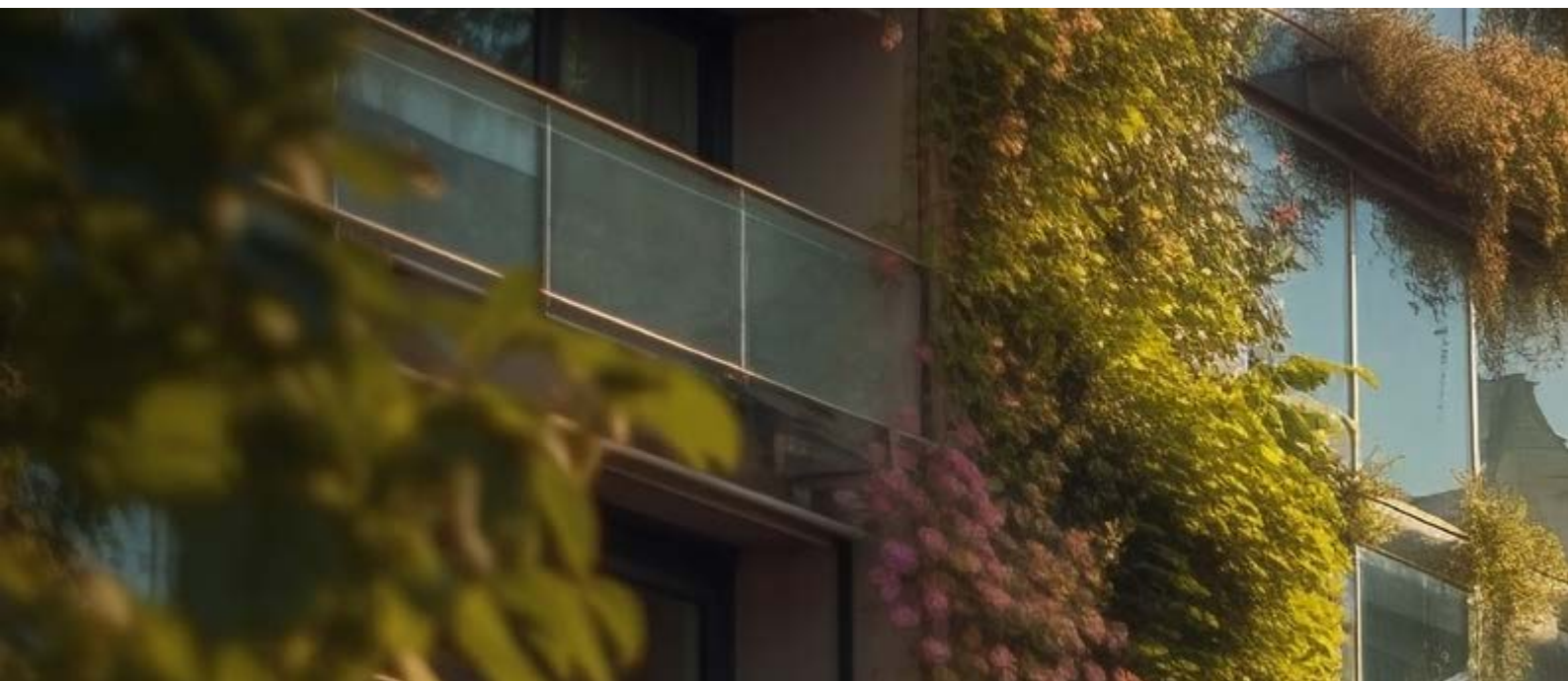
We strive to minimize generated waste by optimizing operational processes and promoting solutions that enable resource reuse. Our waste minimization policy is implemented in daily office space usage by employees and partners, as well as in locations operated by tenants and subcontractors.

- Efficiency and Recycling:

We implement systems that enable waste segregation, recycling, and material reuse, reducing the carbon footprint of our investments. These initiatives yield measurable environmental and economic benefits.

- Innovation and Technological Development:

In 2023, we intensified efforts to implement modern so-



lutions that enable precise monitoring and optimization of waste management processes. We introduced monitoring systems that allow real-time analysis of generated waste volumes and recycling efficiency, supporting informed managerial decisions.

Implemented Circular Economy Initiatives:

Water Dispensers:

To reduce plastic bottle consumption, we install water dispensers in our facilities. This solution not only decreases plastic waste but also promotes ecological awareness among our space users.

Segregation and Recycling Systems:

- o Battery disposal bins: Enable proper disposal and recycling of batteries, minimizing pollution risks.
- o Recycling bins for plastic, paper, and glass: Facilitate waste segregation at the source, improving recycling system efficiency.

Electronic Document Management:

We are transitioning to digital document management systems, significantly reducing paper consumption and office waste generation.

E-waste Recycling:

We collaborate with certified companies that collect and recycle e-waste, ensuring that electronic components are processed according to the highest environmental standards.

Use of Recycled Materials:

In the construction and modernization of our facilities, we utilize recycled building materials such as wood, concrete, glass, and plastics. This approach not only reduces raw material consumption but also supports the growth of the recycled materials market.

Additional Initiatives and 2023 Outlook:

- **Waste Monitoring Systems:**

We have introduced advanced monitoring systems that enable real-time analysis of waste flows. This helps identify areas requiring further improvements and allows us to adapt our strategy to dynamically changing needs.

- **Education and Stakeholder Engagement:**

We promote a circular economy culture not only within our organization but also among tenants, subcontractors, and local communities. We organize training sessions, workshops, and informational campaigns to raise ecological awareness and encourage CE principles adoption.

- **Collaboration with Local Partners:**

We establish partnerships with local recycling companies and environmental institutions, enabling us to continuously improve processes and implement best practices in circular economy management.

- **Innovative Technological Solutions:**

We are developing the "Circular Hub" project—a platform for efficient resource and waste management, integrating data from various facilities in real-time. This allows dynamic responses to changing conditions and process optimization.



In 2023, we intensified our circular economy efforts, aiming for maximum waste reduction and efficient resource utilization. Our CE strategy is an integral part of our broader ESG policy, contributing to environmental protection, operational efficiency improvement, and the creation of innovative business models. Through continuous process improvement and the implementation of cutting-edge technologies, our initiatives benefit both the environment and economic development, as evidenced by achieved results and our positive impact on the community.

Circular Economy is not just about waste reduction—it is the pathway to a sustainable, innovative future, where efficient resource use forms the foundation of our social and environmental responsibility.

Raport ESG **DL SOCIAL**

05

Social Responsibility and Engagement in 2023

Our company is, above all, built by people who form the foundation of every success we achieve. In 2023, we focused even more on building lasting relationships based on mutual respect—both within our organization and with our clients and local communities. Our social strategy (DL Social) is an integral part of our ESG policy and includes initiatives aimed at development, support, and engagement of all stakeholders.

Employee Engagement and Development

- **Investment in Personal and Professional Growth:**
In 2023, we expanded training programs and mentoring initiatives to help our employees develop their skills while fostering a culture of openness and collaboration. Our internal educational platform provides access to the latest training in ESG, new technologies, and soft skills.
- **Well-being and Support Programs:**
We care about the health and well-being of our employees by organizing regular workshops, team-building meetings, and initiatives that support work-life balance.



- **Transparent Communication:**

We have introduced dedicated internal communication channels, allowing every employee to share suggestions directly and actively participate in shaping the company's future.

Collaboration with Clients and Local Communities

- **Partnership-Based Relationships:**

We build long-term relationships with our clients by offering solutions tailored to their individual needs while promoting sustainable development principles. Our activities are transparent, and information about our ongoing projects is available on our website.

- **Active Support for Local Communities:**

In 2023, we intensified our cooperation with local non-governmental organizations, municipal authorities, and educational institutions. We carried out projects aimed at developing social infrastructure, supported cultural and sports initiatives, and engaged in activities to improve the quality of life in the areas where we operate.

- **Charity Programs and Initiatives:**

Our company regularly participates in social campaigns such as Szlachetna Paczka and other charitable projects that engage all employees. Together with business partners and local communities, we create initiatives that bring real benefits to those in need while promoting social responsibility.



Innovative Communication Tools and Policy Accessibility

- Information Accessibility:

All our policies and standards, including those related to social responsibility, are easily accessible on our website. Transparency in our activities is key to building trust among stakeholders.

- Digital Platforms Engaging the Community:

In 2023, we developed our digital tools to enable on-going communication with employees, clients, and local communities. Dedicated applications and social media serve as a space for exchanging information, ideas, and tracking progress in achieving our social goals.

DL Invest Group continues its commitment to social development and fostering a culture of responsibility, where people and relationships play a key role. In 2023, we focused on skills development, transparent communication, and active support for local communities. We believe that strong, partnership-based relationships within and beyond the company are the foundation of our success, and social initiatives contribute to building a better, more sustainable future.

Working Conditions

We have implemented a comprehensive policy on human rights and labor standards, which is a key element of our commitment to upholding these values.

In 2023, our policy continues to include:

- Our Code of Conduct and Ethics
- Our Workplace Practices
- Employee Rights
- Equal Opportunities, Diversity, and Inclusion
- Employee Health and Safety
- Human Rights in Our Supply Chain
- Supplier Engagement and Contract Execution
- Procurement and Supply

We ensure that all our employees and collaborators are treated with dignity, fairness, and respect. We hire highly skilled individuals, providing them with development opportunities in line with international standards, including the International Labour Organization Declaration.

In 2023, we continued our initiatives to maintain an inclusive work culture, free from discrimination, harassment, and other undesirable behaviors. Regular training sessions and workshops on preventing discrimination, promoting equal opportunities, and fostering a culture of diversity are an integral part of our efforts.

All our policies are transparently available on the DL Invest Group website, ensuring easy access to information for both employees and external partners. Through this, we create an environment where everyone can de-



velop their skills and pursue their professional aspirations while contributing to the overall success of the organization.

Occupational Health and Safety

DL Invest Group is committed to providing all employees with a healthy and safe workplace, free from known hazards. In 2023, we intensified efforts towards continuous improvement of occupational health and safety conditions through regular audits, risk monitoring, and systematic training. We comply with applicable national regulations and international standards, and our procedures are based on best practices in occupational health and safety.

Our Environmental Management System, based on ISO 14001:2015, is an integral part of our ESG strategy. It enables rapid response to potential threats and the implementation of innovative solutions that minimize the risk of incidents.

Through a proactive approach and continuous improvement of monitoring systems, risk analysis, and periodic training, DL Invest Group fosters a safety culture that translates into higher operational efficiency and employee satisfaction.

Employee Diversity and Inclusion

In 2023, we intensified efforts toward diversity and inclusion to ensure that every employee feels respected and has equal opportunities for growth. Our anti-discrimination policy guarantees a workplace free from bias, harassment, and discrimination, regardless of race, skin color, religion, gender, sexual orientation, gender identity, age, disability, marital status, citizenship, or any other characteristics protected by law.

The policy includes

- Objectives and principles of equal treatment
- Ensuring equal employment opportunities
- Prevention of retaliatory actions
- Counteracting sexual harassment and bullying

- Procedures for reporting and investigating incidents (including a whistleblowing mechanism)

In 2023, we improved incident reporting procedures and increased transparency in our actions, enabling swift responses and better protection for individuals reporting violations

Development and Training

In accordance with our Human Rights and Labor Standards Policy, we systematically invest in the development of our employees' competencies. In 2023:

- Every new employee underwent a mandatory three-day onboarding cycle, introducing them to the company structure and occupational health and safety (OHS) regulations.
- We regularly organized job-specific training sessions, covering topics such as ESG aspects, new technologies, and soft skills.
- We implemented an internal training platform, enabling continuous professional development and access to the latest educational materials.

Through these initiatives, we create a work environment where everyone has the opportunity to grow, and our labor standards align with international norms. All policies and procedures are transparently available on our website, supporting a culture of openness and ethical conduct at DL Invest Group.

Human Rights

Respect for human rights is one of the foundations of our operations. In 2023, we continued our internal education process to ensure that all employees are aware of their employment rights. Employees join our organization voluntarily, and the offered conditions comply with applicable regulations—we do not engage in practices that restrict freedom of employment choice, forced labor, or child labor.

Our Key Commitments Include:

- Legal Compliance in Compensation: Employees are paid in accordance with applicable wage and benefit regulations in Poland.

- **Transparent Communication:** We maintain open communication through our HR Department, regularly sharing updates about the company's operations.
 - **Respect and Fair Treatment:** We ensure that every employee is treated with dignity, fairness, and respect, in line with international standards and the International Labour Organization Declaration.
 - **Response to Complaints:** Management and the HR team are committed to promptly addressing any reports related to working conditions, discrimination, or harassment.
 - **Documentation and Policy:** Detailed human rights principles are outlined in our Human Rights and Labor Standards Policy, available on our website.
- In 2023, we strengthened the importance of transparency and continuous dialogue with employees, allowing us to build a safe, fair, and open work environment.

Social Relations

The success of the company is based on strong, ethical relationships with our stakeholders. In 2023, our social relations encompassed both internal relationships within the organization and interactions with employees, clients, suppliers, and local communities. To maintain communication transparency, we implemented employee management regulations, a code of ethics, a human rights policy, an anti-discrimination policy, and other internal policies regulating conduct in every department, by every employee, and within every team. Below are the key principles of our social relations.

Employee Management:

- We implement an employment policy that ensures working conditions, skill development, equal opportunities, and a focus on employee health and safety.
- We emphasize team engagement and support for professional growth, utilizing modern digital communication channels.



Client Relations:

- We ensure high-quality service, transparency, and accountability for the products and services we offer.
- Our efforts focus on quick problem resolution and maintaining ethical relationships with clients.

Collaboration with Suppliers:

- We uphold ethical standards of cooperation and promote sustainable supply chains.
- We monitor and minimize the negative impact on our partners, ensuring shared values.

Engagement with Local Communities:

- We actively collaborate with local communities through social initiatives, support for local projects, and dialogue with residents, contributing to local development.

Charitable and Social Initiatives:

- We regularly participate in charitable actions, such as Szlachetna Paczka, and other public benefit initiatives.
- Social responsibility is an integral part of our business strategy.

Impact on Consumers and End Users:

- We work with clients who adhere to our Code of Ethics and policies on anti-discrimination, anti-corruption, and human rights.

- Our unique business model, combining the interests of tenants with the operations of DL Invest Group as a landlord, developer, and owner, ensures long-term, high-quality facility management.

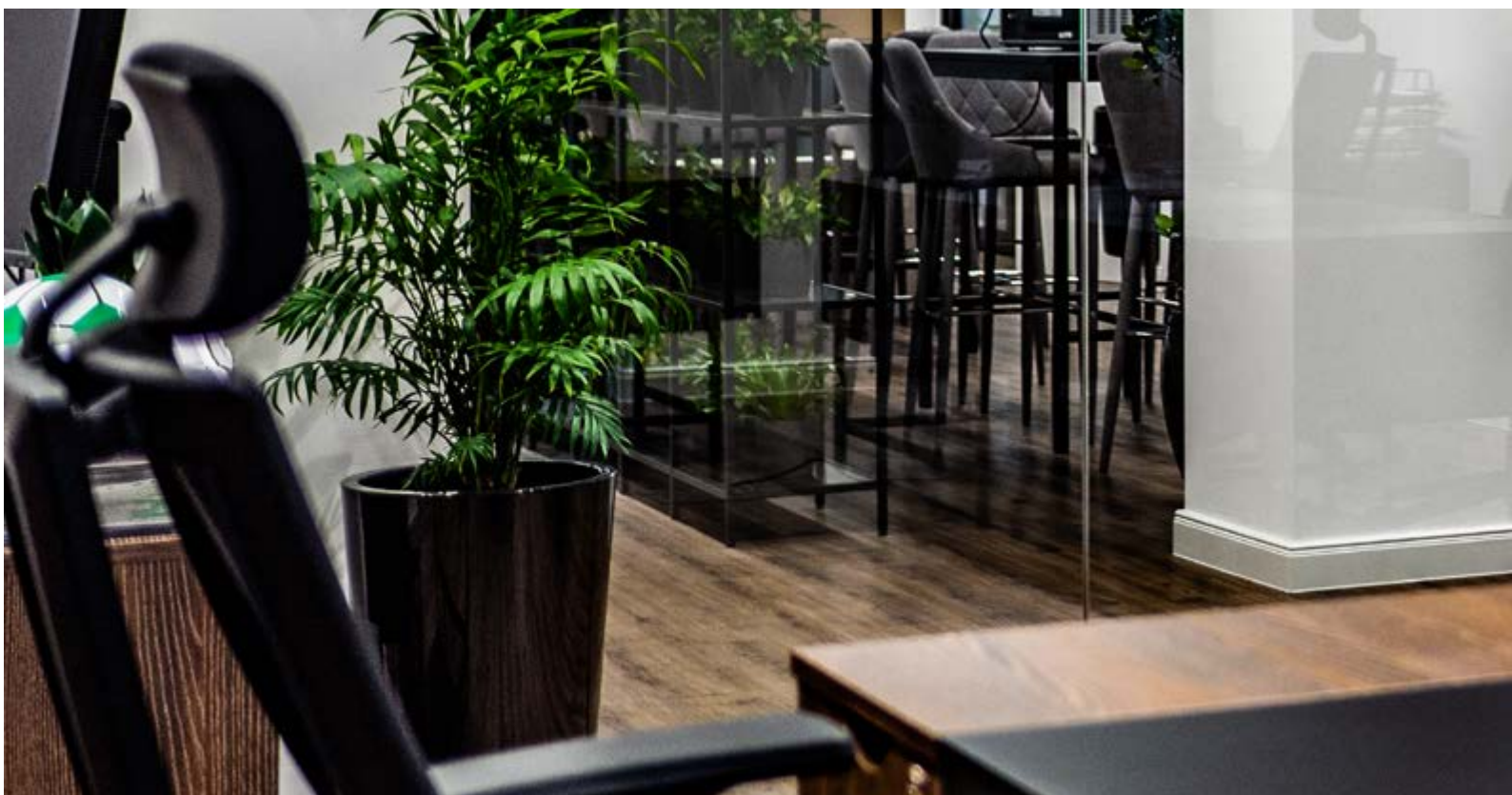
In 2023, we continued to develop our social relations, strengthening transparency and ethics in all interactions, contributing to long-term stakeholder relationships and building a positive company image.

Impact on Consumers and End Users

In 2023, DL Invest Group continued its commitment to upholding the highest ethical standards in relations with clients. We require our clients to comply with the Code of Ethics and related policies, such as the anti-discrimination, anti-corruption, and human rights policies.

Our vision is based on a unique business model, in which the interests of the tenant and DL Invest Group are closely aligned. As a landlord, developer, and long-term property owner, we actively manage projects to create additional value for our tenants. We strive to ensure that each project meets the highest quality standards, contributing to long-term facility use.

DL Invest Group, as a trusted business partner, prioritizes meeting client requirements and continuously improving the quality of its investments, strengthening our position in the market.



Whistleblowing

To ensure the safety and support of our employees in difficult situations, we have implemented a whistleblowing system in previous years, allowing for the reporting of workplace irregularities. This system, also known as "ethical reporting," enables the disclosure of unlawful, dishonest, or prohibited actions, provided that the whistleblower acts in good faith, based on facts and objective motivations.

Reports can be made openly, confidentially, or anonymously—a whistleblower choosing an open report agrees to the full disclosure of their identity. In 2023, we increased the frequency of informing employees about the possibility of reporting violations to ensure easy access to this tool for everyone. Additionally, we installed extra whistleblowing boxes in our offices and provided a dedicated email address: etyka@dlinvest.pl.

Thanks to these improvements, our whistleblowing system is now even more accessible and effective, supporting the creation of a safe and ethical work environment.



Raport ESG

DL GOVERNANCE

06

Corporate Governance

DL Invest Group presents its organizational structure transparently, based on two main governing bodies.

Management Board:

This body makes strategic and operational decisions, leveraging extensive expertise and experience, supported by directors of individual departments. In 2023, we strengthened decision-making mechanisms by implementing new analytical tools, enabling faster responses to changing market conditions.

ZARZĄD



Dominik Leszczyński
CEO

Responsible for strategy and management and supervision of the Group's various processes. He has been active in real estate development since 2004, and in 2006 established a real estate fund under the name DL Invest Group. Graduate of the Faculty of Law and Administration at the University of Silesia.



Wirginia Leszczyńska
COO,

She has held management positions within DL Invest Group for more than 10 years. Licensed Real Estate Manager (license number 26401). Specializes in the commercialization of logistics real estate. Graduate of the University of Economics in Katowice.



Tomasz Brodzki
CPO

For many years associated with DL Invest Group, where he holds management positions. Responsible for the proper conduct of construction processes. M.Sc. in Construction and Economics, has more than 20 years of experience in the construction industry, among others, on Lidl, Metro Group projects.



Aneta Kulik
Proxy

Graduate of the University of Silesia in Katowice and ESDES Business School in Lyon. She has many years of experience related to management functions in the financial sector. For more than 5 years she has been associated with DL Invest Group as the director of the facilities commercialization department.

Supervisory Board

It serves an independent oversight function, ensuring the correctness and ethicality of the Management Board's actions and the compliance of decisions with established standards.

RADA NADZORCZA



Dominik Leszczyński
CEO, Founder

Responsible for strategy and management and supervision of the Group's various processes. He has been active in real estate development since 2004, and in 2006 established a real estate fund under the name DL Invest Group. Graduate of the Faculty of Law and Administration at the University of Silesia.



Marcin Michnicki

Experienced CEO and entrepreneur in the areas of real estate, IT services, software, Internet/ eCommerce. Has expertise in business management and improving investment, financial and operational performance.



Piotr Gaska

Experienced manager with extensive experience in the automotive and manufacturing sectors.
SaarGummi Group: Chief Operating Officer (COO): Piotr Gaska has served as COO since January 2020.
Cooper Standard Automotive: Operations Manager for Europe and South America: Piotr Gaska has held various positions within the company, including operations manager, gaining extensive experience in the automotive industry on several continents



Jadwiga Leszczyńska

She managed a manufacturing and trading company for more than 15 years, overseeing in particular the financial, sales and production departments. The broad scope of her management position also included personnel management at various levels.



Mateusz Pasek

Experience in manufacturing companies involved in production for the chemical, automotive and food industries. He has experience in commercial real estate management

In 2023, DL Invest Group emphasized transparency principles, adhering to fair tax practices, avoiding tax havens, and preventing tax fraud. Our company undergoes an annual audit by an independent third party, confirming the high quality of our procedures.

Every year, we conduct a detailed assessment of financial and operational risks, which we include in our annual financial reports, ensuring full transparency in our operations. Additionally, we continuously refine policies governing business ethics, anti-corruption, and conflict of interest prevention by implementing new control and analytical tools.

A comprehensive set of documents on these matters is available to employees, collaborators, and external partners.

Corporate Culture and Responsible Business Conduct

In 2023, DL Invest Group continues to develop a corporate culture based on the highest ethical standards and responsible business conduct. Both the Management Board and employees are deeply aware that ethical values are the foundation of our reputation and competitiveness. Our organization does not tolerate unethical or illegal practices, and adherence to business ethics principles is essential for building long-term, transparent relationships with contractors, clients, and business partners.

In 2023, we implemented additional improvements, including modern communication tools and systems for reporting dishonest practices, which enhance transparency and allow for a swift response to any violations of ethical standards. We encourage our partners to support fair competition and condemn all forms of illegal practices, contributing to a healthy market environment. Through these initiatives, DL Invest Group not only strengthens its position as a responsible and ethical business entity but also helps shape a positive image for the entire industry.

Bribery and Corruption

DL Invest Group adheres to a zero-tolerance approach to all forms of corruption. In 2023, in addition to continuing our existing ethical standards, we have tightened anti-corruption procedures and implemented individual procedures and policies governing the conduct of employees in each team. We operate in accordance with international and national regulations, including the OECD Convention, the UN Convention and local laws.

Our Anti-Corruption Policy Includes:

- Objective: Ensuring transparency and integrity in company operations.
- Definitions of Bribery and Corruption: Clear identification of unacceptable behaviors.
- Anti-Corruption Policy Principles:
- Transparency in corporate governance,

- Compliance with applicable laws and international conventions,
- Identification of corruption risk areas.
-
- Obligations:
- employees and collaborators,
- Contractors, suppliers, and partner companies.
-
- Procedure for Reporting Violations: Facilitated communication channels and whistleblowing mechanisms.
- Documentation, transparency, and control procedures.
- Final provisions.

Through enhanced procedures and the implementation of individual policies within each team, DL Invest Group strives to foster an organizational culture where corruption is unacceptable, and any irregularities are effectively monitored and eliminated.

Political Influence and Lobbying Activities

In 2023, we continued to comply with both national and international anti-corruption regulations, including the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, the United Nations Convention Against Corruption, and the Council of Europe Criminal Law Convention on Corruption. In countries where local anti-corruption regulations apply, such as the U.S. Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act, DL Invest Group ensured full compliance and adherence to these regulations.

In 2023, we tightened our internal procedures, including monitoring and reporting systems, to ensure full transparency in our lobbying activities and political influences. Our lobbying efforts, conducted in an ethical and legally compliant manner, are thoroughly documented and monitored, allowing us to maintain the highest standards of accountability and transparency.

Supplier Relations

We consistently strive to maintain and develop strong relationships with contractors, suppliers, and business partners. In 2023, our efforts in this area were further strengthened by expanding internal policies and procedures across all departments. The principles of cooperation are governed by our Code of Ethics and Anti-Corruption Policy, as well as updated procedures for selecting subcontractors and suppliers.

When selecting goods and services, our employees primarily consider pricing and quality criteria, aiming to obtain a wide range of competitive offers. Mutual relationships are based on trust and adherence to integrity in fulfilling commitments.

Through expanded internal policies and procedures, DL Invest Group has further improved collaboration quality control, ensured transparency, and maintained high ethical standards, reinforcing our position as a responsible business partner

Data Privacy and Security

In 2023, we continued our priority approach to data protection, placing a strong emphasis on maintaining full confidentiality of information related to our collaboration with business partners. All data is stored and used in compliance with the highest security standards, and our confidentiality clause has been expanded with additional guidelines for the protection of personal data and strategic information.

To enhance security, we tightened IT procedures by implementing advanced data encryption systems, enhanced access control tools, and regular independent IT security audits. The new improvements also include monitoring systems and cybersecurity threat detection mechanisms, enabling rapid identification and response to potential incidents.

Additionally, our IT department has been equipped with the latest technologies and participates in regular training sessions, ensuring system continuity and full integrity of processed information. Through these measures, DL Invest Group guarantees that all data belonging to our partners and clients is protected at the highest level, forming the foundation of trust and transparency in our operations.



ESG report

APPENDICES

07

Reporting Methodology

In 2023, the ESG report of DL Invest Group is based on a comprehensive analysis that considers both financial materiality and the impact of our activities on the environment. We closely monitor key environmental, social, and governance (ESG) indicators to make informed decisions and continuously improve our sustainable development strategy. Through systematic data collection and verification, we ensure transparency and reliability in our operations.

Data Sources

Information regarding the market, environmental, and socio-economic situation has been sourced from multiple reliable sources, including

Climate change:

- European Environment Agency – <https://www.eea.europa.eu>
- Gov.pl Portal – "How is Our Climate Changing?" – <https://www.gov.pl/web/srodowisko>

Statistical and socio-economic data:

- Central Statistical Office – Statistical Bulletin No. 12/2023 and other reports – <https://stat.gov.pl>
- Information on changes in social insurance – Infor.pl – <https://www.infor.pl>

Finance and Accounting:

- Corporate Income Tax (CIT) Settlement for Real Estate Companies in 2021 – Infor.pl – <https://www.infor.pl>

Climate Change Mitigation and Adaptation:

- National Fund for Environmental Protection and Water Management – <https://www.gov.pl/web/nfosigw>

Sustainable Development:

- Sustainable Development Goals (SDGs) – <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>
- Best Practice 2021 – <https://www.gpw.pl/best-practice2021>

Additionally, information on utility consumption is sourced from original documents provided by our utility suppliers for each specific location.

Internal Data

Data regarding DL Invest Group's operational principles has been developed based on:

- Assumptions for environmental protection changes over five years
- DL Invest Group's Code of Ethics
- Anti-Corruption Policy
- Anti-Discrimination Policy
- Human Rights and Labor Standards Policy

- Green Framework
- DL Green Policy
- Waste Management Policy
- Internal policies of DL Invest Group departments

By utilizing these diverse sources, our ESG reporting methodology for 2023 ensures a comprehensive and reliable presentation of our performance. All data is regularly updated, and the reporting process follows best practices and international standards. Full documentation and sources are available to our stakeholders, emphasizing DL Invest Group's transparency and commit-

ment to building a sustainable future.

Additional information and internal documents are available on our website: <https://www.dlinvest.pl>.





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