



Code of Conduct

DL INVEST GROUP

1. Integrity and Transparency

DL Invest Group builds its market position on stakeholder trust, professional conduct, and the highest ethical standards. Integrity is a fundamental principle of our operations – understood not only as compliance with the law but as an inherent attitude present in all relationships: with clients, investors, partners, employees, and the social environment. Transparency and open communication are essential elements of responsible business practices.





integrity

reliability

transparency

1.1 Core Values

DL Invest Group identifies integrity, reliability, and transparency as the foundation of its organizational culture, as clearly outlined in our Code of Ethics. Every employee and business partner is obligated to follow these principles – in both internal and external relations.

1.2 Reliability in Reporting and Communication

1. Completeness and credibility of data. The company maintains financial and operational records in accordance with IFRS and national accounting standards. All accounting entries must reflect actual business events, and corrections require justification and supervisor approval.
2. Internal control and audit. Any transaction exceeding the threshold set by the Management Board must be double-authorized (the “four-eyes” principle). Twice a year, an independent auditor reviews financial statements, and audit results with corrective actions are published on the intranet.
3. Transparent stakeholder communication. The Investor Relations Department publishes performance reports, investment plans, and ESG reports within 48 hours of Management Board approval. Market announcements are distributed simultaneously to all recipients in accordance with the Anti-Corruption Policy.

1.3 Transparent Relations with Stakeholders

1. Contractual transparency. Each business agreement includes a clause on the transparency of key terms (price, deadlines, scope). Amendments are recorded in a central repository and made available to parties online.

2. Conflict of interest management. Employees and associates must submit annual declarations of no conflict of interest. Any potential conflict must be reported immediately, and further action is determined as per the Code of Ethics.

3. Social dialogue. The company holds at least two open meetings annually with local communities and tenants, presenting project schedules, environmental impact results, and CSR initiatives.





1.4 Data Protection and Processing Transparency

1. GDPR compliance. We process personal data based on legitimate legal grounds (Article 6 of GDPR), in accordance with our Privacy Policy. Each new data processing activity undergoes a DPIA.
2. Minimization and integrity. We collect only data necessary for achieving specific purposes, retain it no longer than required by law and internal retention procedures.
3. Technical and organizational safeguards. We apply encryption in transit and at rest, two-factor authentication, regular penetration testing, and cybersecurity training for all staff.

1.5 Fraud Prevention – Whistleblowing System

1. Reporting channels. Whistleblowers may use an anonymous online box, a dedicated hotline, or direct email to the Ethics Officer. Only a two-person compliance team has access to reports under a “Chinese wall” structure.

2. Whistleblower protection. The Whistleblowing Policy guarantees a strict non-retaliation rule and confidentiality throughout the investigation process.

3. Investigation process. Each report is risk-assessed and reviewed by the Compliance team. Outcomes and recommended corrective actions are submitted to the Management Board within 30 days.





1.6 Continuous Improvement and Auditing

1. Plan-Do-Check-Act. The ethics and compliance management system is reviewed annually, and improvement plans include measurable KPIs, responsible persons, and deadlines.
2. Internal and external audits. The Internal Audit Department conducts quarterly thematic reviews, and an external firm carries out a full procedural review every two years.
3. Publication of results. Audit summaries and action plans are made available to all employees via the intranet, and key findings are included in the ESG report.

Conclusion

Integrity and transparency are not just principles, but daily practices applied throughout all areas of DL Invest Group's operations. Consistent application of these values fosters trust, reduces risk, and strengthens our reputation as a reliable partner in the real estate and investment markets.

