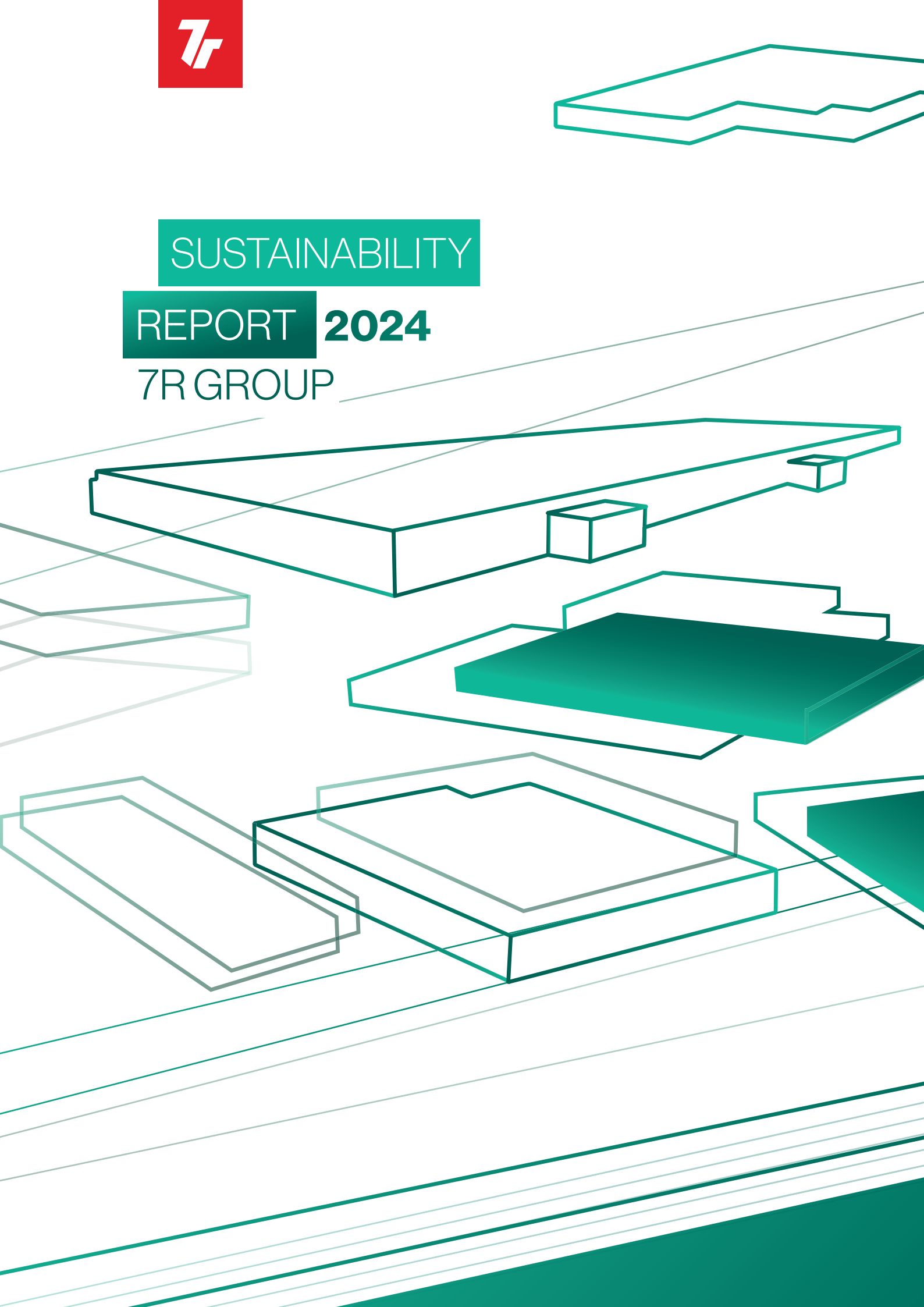




SUSTAINABILITY

REPORT **2024**

7R GROUP





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Magdaleny Uler-Kłeczek
Chief Investment Officer

INTRODUCTION TO THE REPORT

We are pleased to present the latest 7R Group Sustainability Report, prepared in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). This report provides a summary of the 7R Group's environmental, social, and governance (ESG) activities undertaken in 2024, as well as the status of the goals we have achieved in line with the ESG Strategy adopted by the Management Board, which serves as our roadmap through to 2030. Sustainability is one of the cornerstones of our organisational management – from investment planning and tenant relations to workplace culture and strategic partnerships. For us, ESG management is not only a tool for identifying and mitigating risks, but also a means of creating internal value and building competitive advantage.

In the face of a changing socio-economic landscape — climate crises, evolving market expectations, and new regulations — we see a clear call to take more decisive action for sustainable development. As a developer of modern industrial and logistics spaces, we recognise our responsibility: we shape the landscape, influence how business is conducted, and engage with local communities. This is why we take a long-term perspective: we invest in low-carbon solutions and choose to work with partners who share our values. In 2024, we enhanced our internal systems for monitoring progress, enabling us to more effectively track the implementation of ESG goals. We focused on improving data quality, strengthening team engagement, and developing initiatives across the four strategic pillars of our ESG Strategy: Add Value for Our Clients, Lead Low Carbon Transformation, Grow as Individuals and Communities, and Be a Reliable Business Partner.

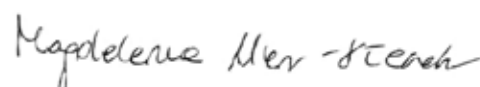
As part of our commitment to sustainable development, we introduced a Human Rights Policy aimed at safeguarding the dignity, freedom, and equality of everyone working with the 7R Group. We strive to ensure that the products and services we deliver not only meet the highest health and safety standards but also minimise negative impacts on the environment and local communities. In 2024, we also began work on a supplier and business partner verification system, covering key stakeholders such as tenants and general contractors. This system is based on a due diligence procedure and includes criteria related to environmental protection, safe working conditions, human rights, and labour rights. At the same time, we launched the development of a policy defining the sustainability reporting process. Its scope includes the allocation of responsibilities within the Group, risk management related to reporting, and the implementation of internal reviews.

We expanded our portfolio of green solutions for tenants, reinforcing ESG as a real business driver rather than a purely declarative element. Our project teams are adopting a „zero carbon by default” approach in the planning of new investments, in line with our commitment to reduce emissions in accordance with the SBTi targets. At the same time, we advanced initiatives to promote employee wellbeing, strengthen transparency in partner relations, and support social engagement in local communities.

7R stands out for its long-term commitment to sustainable development. Several premium facilities remain a permanent part of our portfolio, demonstrating our belief in responsible investment. From the design stage, we implement low-carbon, sustainable solutions, approaching each project from an ownership perspective. In this spirit, we continue to grow our „Green Team”, which actively drives innovation and supports the organisation in achieving its sustainability goals.

This report marks the culmination of an intense year of work – not only in terms of financial results but, above all, in building a lasting foundation for the future. That foundation includes the development of responsible business practices, the strengthening of relationships with communities and partners, and the continuous improvement of innovative solutions. We remain committed to evolving as a responsible, engaged organisation – prepared for challenges and aware of the impact of our operations. Our goal is not just to meet expectations – we aim to lead the way.

Magdaleny Uler-Kłeczek
Chief Investment Officer





7R in numbers

+17 years **+100**
years on the market employees

+2 500 000 m²
under development

+1 800 000 m²
completed

+975 000 m²
under management

+1.4 BILLION EUR
total asset sales

**Developer of
the Year 2024**

awarded at the Prime Property Prize



1

GENERAL DISCLOSURES

1.1

BASIS FOR REPORT PREPARATION

[BP-1]

General basis for preparation of sustainability statements

The information presented in this Sustainability Report (hereinafter: the Report) relates to the parent company 7R S.A. and all subsidiaries of the 7R Group for the period from 1 January to 31 December 2024. The Report has been prepared in a consolidated format and developed in accordance with Chapter 6c of the Accounting Act of 29 September 1994. The Report also includes disclosures in line with the European Union Taxonomy regulations, including Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment. This Report has been prepared based on the European Sustainability Reporting Standards (ESRS), introduced by Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023. The scope of consolidation is consistent with the Consolidated Financial Statement of the 7R Group for the period 1 January – 31 December 2024. The Group comprises over one hundred special-purpose vehicles, primarily responsible for managing individual development projects. A complete list of subsidiaries belonging to the 7R Group is provided in the aforementioned financial statement. In 2024, the Group operated in both Poland and the Czech Republic.

The Report covers information related to the operations of the 7R Group, including its upstream and downstream value chain. Where data was unavailable or where estimation methods were used, appropriate explanations are provided in the relevant chapters covering the ESRS topical standards. The 7R Group did not make use of the exemption allowing the omission of information concerning intellectual property, know-how, or innovation results.

Disclosures in relation to specific circumstances

[BP-2]

Information presented in this Report refers to the data published in the 2023 7R Group Sustainability Report for comparative purposes. Where comparative data is not available, an explanation has been provided.

This is the 7R Group's second sustainability report based on the ESRS standards. Any changes in the preparation or presentation of information have been described in this Report.

We have once again adopted the following timeframes for assessing impacts, risks, and opportunities: short-term – reporting period in line with the financial statements, medium-term – period from the end of the short-term reporting period to five years, and long-term – over five years. Timeframes for climate-related risks and opportunities have been set for a period longer than 5 years: short-term – until 2040, medium-term – until 2060, long-term – up to 2100, in accordance with the guidelines of the Intergovernmental Panel on Climate Change (IPCC).

CORPORATE GOVERNANCE



[GOV-1] The role of the administrative, management and supervisory bodies

The Executive Board

Michał Białas, previously serving as Chief Business Development Officer and Member of the 7R Executive Board, together with Chris Zeuner, formerly Chief Investment Officer, were appointed Co-Chief Executive Officers (Co-CEOs) of 7R S.A. on 19 June 2024. They replaced Tomasz Lubowiecki, the founder and former President of the Management Board of 7R.

The Executive Board consists of four members with executive responsibilities, whose roles include managing, supervising, representing, and overseeing the assets and operations of the 7R Group. The experience of the Board members, including their sector, product, and geographical expertise, is presented in the table below.

As of 31st December 2024, the makeup of the Executive Board of the parent company 7R S.A. was as follows:

BOARD	EXPERIENCE, KNOWLEDGE AND SKILLS
 <p>Michał Białas Co-CEO</p>	<p>Has many years of experience in the real estate sector, with a specialization in structuring, financing and real estate transactions. At 7R, as Chief Business Development Officer, he was responsible for the development of the real estate and tenant portfolio, as well as the implementation of the company's development strategy in key markets. Prior to joining 7R, he was associated with the Accolade Group, where he contributed to a tenfold increase in the portfolio, the volume of which amounted to over 1.3 million m² of warehouse space. He was a member of the management board of Accolade's SICAV fund and previously worked at Santander Bank Polska (formerly BZ WBK) as director for corporate clients.</p>
 <p>Christopher Zeuner Co-CEO</p>	<p>Has been the Chief Investment Officer and member of the Executive Board of 7R since January 2021. He has 24 years of experience in the real estate industry. He delivered corporate restructuring and real estate transactions throughout Europe. Prior to joining 7R, Christopher was the Head of Europe at Amstar, a large private equity group owned by the SFO, where he managed a portfolio worth of over €400 million. Previously, he had worked for several top real estate private equity investors, including LaSalle Investment Management, JER Partners, and GE Real Estate. His completed transactions are worth more than EUR 2.6 billion.</p>

ZARZĄD

DOŚWIADCZENIE, WIEDZA I UMIEJĘTNOŚCI



**Tomasz
Mika**
CFO

Has many years of experience in the management and optimization of key financial processes and operational activities across Poland, Germany and Russia. Tomasz has worked for brands such as Cersanit, Hollywood, IKEA, Pfeiderer, PwC and KPMG, where he gained considerable experience in the field of financial forecasting and analysis, cash flow and risk management, to name a few.



**Søren Rodian
Olsen**
Board Member

Has 21 years of experience in the management of the real estate in Poland. He is the head of NREP's logistics division in Poland, Logi-centers, and in 2021 he established NREP offices in Warsaw. Prior to joining NREP, Søren was a Partner and Head of Capital Markets at Cushman & Wakefield. Previously, he was Head of Aberdeen Asset Management in Poland, and in 2002–2008 he worked at Bank BPH (Bank Austria Creditanstalt) and at mBank (Commerzbank) as Head of Asset Management, Real Estate, Supply Chain and Business Continuity.

Between 1 January and 31 December 2024, the Executive Board was composed entirely of men. The Executive Board of 7R S.A. does not include any employee representatives or other individuals providing labour.

Non-Executive Board

The Supervisory Board consists of five non-independent members whose responsibilities include supervising the activities of the 7R Group, providing advice, representing the company, and managing its assets. The Board operates in a non-executive capacity. The experience of the Supervisory Board members, including their sector, product, and geographical expertise, is presented below.

Between 1 January and 31 December 2024, the composition of the Supervisory Board changed. Until 31 January 2024, women accounted for 20% of the Board and men for 80%. From 1 February 2024, the Board was composed entirely of men. As of 31 December 2024, the Supervisory Board remained 100% male.

As of the date of publication of this Report, the composition of the Supervisory Board of 7R S.A. is as follows:

As of 31st December 2024, the makeup of the Supervisory Board of the parent company 7R S.A. was as follows:

NON-EXECUTIVE BOARD	EXPERIENCE, KNOWLEDGE AND SKILLS
Tomasz Lubowiecki Supervisory Board Member	Has over 20 years of experience in the real estate sector. In 2008, he founded 7R. Over the years, the company has grown into one of the most dynamically developing players on the Polish real estate market. One of Tomasz Lubowiecki's key priorities is environmental responsibility and the development of top-class warehouse facilities.
Ryszard Gretkowski Supervisory Board Member	Has been active in the commercial real estate industry since 2008. He is a co-founder and former Vice President of 7R. Ryszard Gretkowski's main areas of specialization include client outreach, branding, and building long-term B2B relationships.
Klaas Reineke Supervisory Board Member	A seasoned investment expert with over 25 years of experience in private equity and strategic transactions. Klaas is a Partner at Urban Partners and leads strategic deals at NREP, where he co-develops breakthrough sustainable real estate investments across Europe. Previously, he spent 15 years as Managing Director at H.I.G. Capital. He also sits on several supervisory boards, where he provides strategic oversight in the industrial, infrastructure, and real estate sectors.

NON-EXECUTIVE BOARD

Matthias Kettelhoit
Supervisory Board Member

EXPERIENCE, KNOWLEDGE AND SKILLS

An experienced executive with a proven track record in the logistics and supply chain industry. Matthias Kettelhoit is skilled in negotiation, business planning, operational management, international business, and leadership. He is a seasoned business development expert. Matthias also completed the CHAMPS specialist training at Chalmers University.

Petri Valkama
Supervisory Board Member

Petri is Head of Residential Investments at NREP. Since joining the firm, he has been involved in evaluating and managing investments in both logistics and residential segments. He is currently responsible for developing the Serviced Living strategy for Noli Studios – from concept to the execution of the first transactions. Previously, he spent five years at McKinsey & Company, where he was a key member of the local leadership team and led major transformation projects for internationally operating Scandinavian companies.

Members of the Executive Board and the Supervisory Board have extensive knowledge in areas related to sustainable development (including strategy, customer management, development, finance, risk management, real estate management, and supply chain), gained through their professional experience and involvement in managing these topics within the organisations they have been affiliated with. Members of both the Executive and Supervisory Boards participate in regular internal meetings, during which key issues related to 7R's sustainability efforts are discussed. Each member of the Executive and Supervisory Boards has the opportunity to consult with internal experts, as well as external advisors, on matters of sustainability management and compliance.

1.3.

ORGANISATIONAL STRUCTURE

[GOV-1]

The role of the administrative, management and supervisory bodies

[GOV-2]

Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

Sustainability issues are managed within the 7R Group at the level of the Management Board, Supervisory Board, and senior management. The Management Board and the Investment Committee are responsible for managing material sustainability matters.

The role of the Investment Committee is to manage risks and oversee sustainability topics, including climate and biodiversity issues, at the level of individual investments.

CO-CEO	CO-CEO	CFO	MEMBER OF THE BOARD
Michał Białas	Christopher Zeuner	Tomasz Mika	Søren Rodian Olsen
Development Coordination	Capital Markets	Project & Corporate Debt	
Development	People & Culture	Treasury	
Construction	Asset & Property	Accounting	
Architecture	Legal	IT	
Leasing	Marketing & Communications	Controlling	
Sustainability	International		



Executive Board of 7R S.A.

Strategic management and monitoring of sustainable development targets

The Executive Board is the body responsible for making strategic decisions on sustainability issues and overseeing the targets as part of the ESG Strategy. The Board participated in the approval of the strategy incorporating the 2030 decarbonisation plan (Scopes 1 and 2), with targets endorsed by the Science Based Targets initiative (SBTi). The Board also approved the targets of the ESG Strategy adopted in 2024. The Executive Board is responsible for overseeing risk management in the 7R Group in line with the implemented internal risk management procedure.

Supervisory Board

Oversight of strategic sustainability plans

The Supervisory Board is responsible for overseeing and reviewing the company's strategic sustainability plans. Members of the Supervisory Board regularly monitor progress and outcomes related to the ESG Strategy objectives and the assumptions of the business model.

Investment Committee

Sustainability oversight at the project level

The Investment Committee is a separate body composed of representatives appointed by Tomasz Lubowiecki (founder of 7R, current member of the Supervisory Board) and by a partner from NREP (Nordic Real Estate Partners). The Committee is responsible for decision-making regarding planned and ongoing investments. It also oversees sustainability matters at the level of individual projects. The Investment Committee is responsible for granting project approvals based, among other things, on the Sustainability Due Diligence (SDD) analysis, which was implemented in 2023 as part of the risk management framework.



Senior Management

Operational sustainability management

Department directors within the organisation are responsible for the day-to-day management and monitoring of sustainability-related matters, as well as for active involvement in sustainability projects. In 2023, designated directors participated in the double materiality assessment process and contributed to defining the strategic goals of the ESG Strategy. Reporting by directors to the Executive and Supervisory Boards— including on sustainability issues — takes place through regular internal meetings and monthly reporting cycles.

Sustainability

Oversight and coordination of ESG strategy

The Sustainability Team is responsible for the ongoing oversight of sustainability issues and the development of the ESG strategy within the organisation. Its scope of responsibilities includes:

- implementing low-carbon warehouse solutions,
- overseeing the implementation of the ESG Strategy,
- monitoring key performance indicators (KPIs),
- collecting and consolidating ESG data,
- reporting internally to the Executive Board on progress toward strategic goals and externally through sustainability disclosures,
- educating and raising employee awareness on sustainability issues,
- communicating with key external stakeholders (investors, tenants, general contractors, and other business partners).



Reporting to the Executive Board and Supervisory Board covers the degree of progress in meeting strategic objectives.



Green Team

Green Team

Experts, including managers, engineers, project managers, development specialists, and architects, have been organised into dedicated working groups to assess and define new directions for development in areas such as: BREEAM, the European Green Deal, the EU Taxonomy, the use of modern technologies, and the Net Zero warehouse specification, taking into account both embedded and operational carbon footprint.

The Green Team is responsible for analysing new technological solutions from both technical and user perspectives, implementing innovative approaches, and actively supporting the achievement of greenhouse gas emission reduction targets. The team also delivers energy-efficient warehouse solutions that offer tangible savings to tenants and future owners.

[GOV-3]

Integration of sustainability-related performance in incentive schemes

The current Remuneration Policy of the Executive Board and the Supervisory Board does not include an incentive scheme for sustainability achievements.

[GOV-4]

Statement on due diligence

The due diligence process in the 7R Group currently includes the guidelines set out in the 7R Group Code of Good Practice, which consists of the Code of Ethical Conduct (covering tax obligations, fair competition, and labour rights), the Anti-Corruption Policy, the Gift and Hospitality Policy, the Rules of Engagement for Employees and Suppliers in interactions with public authorities (central and local), the Rules of Engagement for Employees and Suppliers in interactions with Business Partners and Suppliers, the 7R Group Charitable Giving and Sponsorship Policy, and the Anonymous Reporting Procedure. In 2024, we expanded the Code to include the 7R Group Human Rights Policy, which aims to ensure respect for the dignity, freedom, and equality of all employees, business partners, and local communities with whom the organisation collaborates.

MAIN ELEMENTS OF THE DUE DILIGENCE PROCESS	SUSTAINABILITY REPORT REFERENCE SECTIONS
a. Embedding due diligence in governance, strategy and business model	1.2., 1.7., 4.1., 5.1.
b. Engaging with affected stakeholders in all key steps of the due diligence	1.5., 1.6., 1.7.
c. Identifying and assessing adverse impacts	1.7.
d. Taking actions to address those adverse impacts	1.5., 21.-2.5., 31.-4.1.
e. Tracking the effectiveness of these efforts and communicating	1.5., 21.-2.5., 31.-4.1.

Risk management and internal controls over sustainability reporting

[GOV-5]

To prepare this Report, we conducted a process of collecting ESG data in compliance with the requirements of the CSRD and ESRS. The risks in this area pertain to ensuring the completeness of internal data and the availability of data related to the value chain, both upstream and downstream. The current risk management and internal control system does not yet cover risks related to sustainability reporting. As part of the ESG Strategy, we plan to implement a dedicated sustainability reporting procedure by 2026. Responsibility for overseeing the preparation of the sustainability-related content of this Report lies with the Sustainability Team. The content of this Report has been approved by the Executive Board of the 7R Group.



1.4.

BUSINESS MODEL

[SBM-1] Strategy, business model and value chain

[SBM-2] Interests and views of stakeholders

[SBM-3] Material impacts, risks and opportunities and their interaction with strategy and business model

The 7R Group operates in the commercial real estate market and specializes in providing modern and energy-efficient logistics and production facilities for rent or sale. Our operations include comprehensive investment process management — starting with site analysis from both technical and legal perspectives, through obtaining the necessary administrative decisions, to the commissioning of completed buildings, followed by asset management and potential resale across different time horizons. The 7R Group operates in Poland and the Czech Republic.

Before undertaking an investment and acquiring a given plot, we thoroughly analyse a wide range of ESG-related aspects, including the planned building's impact on the surrounding environment, biodiversity considerations, and opportunities to reduce this impact. This approach ensures that our offer is well-aligned with client expectations and responsive to the dynamically evolving real estate market, while also complying with the European Union's regulatory framework.

Our competitive advantage is reinforced, among other things, by the systematic acquisition of land reserves – the so-called “land bank”. We seek out attractive locations with long-term potential for future tenants and prepare development-ready plots. We design modern buildings in close cooperation with future tenants, tailored to the needs of various industries. 7R's product portfolio includes warehouse facilities primarily for logistics companies, as well as manufacturing businesses in sectors such as automotive, electronics, and pharmaceuticals.



The total revenue of the 7R Group generated in the Polish and Czech markets between 1 January and 31 December 2024 amounted to PLN 141,243,205.56. In 2024, the Group employed 129 people, including 125 in Poland, 3 in the Czech Republic, and 1 in the Netherlands.

Since 2023, the NREP fund (via the Nordic Strategies Fund V) has been the company's majority shareholder. NREP has invested approximately EUR 200 million of new capital into the company, making 7R one of the best-capitalised logistics and industrial developers in Poland. Together with NREP, 7R aims to minimise its carbon footprint and develop net-zero warehouse facilities.

7R Group Portfolio

Key product categories in our portfolio

Our clients include companies of various sizes and sectors, including logistics, light manufacturing, e-commerce, pharmaceuticals, and automotive. At 7R, we offer big-box facilities (logistics parks), as well as tailor-made BTS warehouses and urban warehouses from our City Flex Last Mile Logistics line.



7R Park are modern and low carbon warehouses and production parks. They are located in attractive locations with good transport links close to motorways and airports. The facilities are located near all the largest agglomerations in Poland. As part of our service, we offer rental of warehouse space, tailored to the specific needs of companies from a wide range of industry, such as logistics, trade, e-commerce, pharmacy and automotive.



7R City Flex is an urban logistics facility defined by its strategic location to guarantee convenient access to city centres and well connected with main transport hubs.



7R City Park is a special offering that combines the best features of warehouses and 7R City Flex Last Mile Logistics. Our suburban City Parks are located in urban agglomerations, with good access to public transport. They also offer the space required for a variety of services i.e. logistics, packaging, warehousing and production to suit customer operational needs.






Build-to-Suit (BTS) the Build-to-Suit (BTS) facilities provide a bespoke solution for customers to meet their needs. They include facilities built in unusual locations or built to match the needs of investors. The BTS facilities can be adapted to different types of operations. We can offer standard and automatic warehouses, refrigerated warehouses and warehouses prepared for light production to name a few.



Green Saver is the first warehouse that meets low carbon criteria. The building must achieve at least a 50% reduction in operational carbon dioxide emissions and a 50% reduction in primary energy demand compared to buildings compliant with Building Regulations in Poland. The very energy-efficient buildings can generate revenue savings. Additionally, the buildings must achieve BREEAM certified rating of Outstanding.





-  **Offices**
-  **Projects under development in 2024**
-  **Warehouses in the 7R portfolio in 2024**

1.5.

VALUE CHAIN

The value chain of the 7R Group includes its core business operations, encompassing all internal processes from the initiation of project development to the sale of the final product to customers. The delivery of products and services to clients also relies on the activities of our general contractors and other business partners within the upstream segment of the value chain, which primarily includes the supply of raw materials and construction materials, as well as the construction work carried out by general contractors. The downstream segment of the value chain primarily covers the use of warehouse facilities by our tenants until the end of their life cycle.

[SBM-1] 7R Group value chain

7R GROUP VALUE CHAIN

UPSTREAM

Upstream services and resources needed to deliver products and services

RESOURCES

Natural resources:

Natural raw materials (e.g. steel, wood)
Water
Electrical energy
Fuels

MATERIALS

Concrete
Insulating materials
Finishing materials
Steel

SERVICES

Upstream processes needed to deliver products and services:

Land sale
Construction services
Supply of natural raw materials and building materials
Transport
Utility providers
Office rental
Other operational services (e.g. certification, financial, investment and advisory)

7R GROUP OWN OPERATIONS

ORGANIZATION MANAGEMENT

Human Resource Management
Accounting management
Debt and Treasury Management
Internal Control Management
Compliance Management
Capital Markets Management

Land purchase and investment planning
Design and architecture
Development management
Construction Management
Marketing and communication (commercialization)
Lease management
Sale of an investment product
Property management

DOWNSTREAM

Downstream processes needed to deliver products and services and their use by end-users

Use of warehouses
Built stock acquisition
Brokerage services for warehouse buyers
Brokerage services for intermediaries acting on their behalf
Waste management

[SBM-2] Material stakeholders and engagement approach

KEY STAKEHOLDER GROUPS	OBJECTIVES	ENGAGEMENT	OUTCOMES
7R Group Executive Board	<p>Ensuring strategic oversight of the implementation of sustainability policies and initiatives.</p> <p>Strengthening responsible organizational management with a focus on ESG aspects.</p> <p>Making decisions based on non-financial data and market best practices.</p>	<p>Analysis of non-financial reports and key sustainability indicators</p> <p>Participating in the development of strategic goals and monitoring their implementation</p> <p>Holding regular Executive Board meetings</p>	<p>Incorporating ESG aspects into the strategic planning of the 7R Group.</p> <p>Improving the effectiveness of non-financial risk management.</p> <p>Deepening the integration of sustainability into the Group's operational activities.</p>
7R Group employees	<p>Ensuring a transparent, ethical and inclusive culture within the organization.</p> <p>Providing qualified and committed staff.</p> <p>Researching the needs and expectations of employees.</p> <p>Ensuring the safety of employees in the workplace.</p> <p>Compliance with applicable regulatory requirements.</p>	<p>Direct and ongoing communication and exchange of information.</p> <p>Communication channels – newsletters, emails.</p> <p>Anonymous Internal Reporting Channel.</p> <p>Regular and ad-hoc corporate events.</p> <p>In-house training.</p> <p>Submitting ideas for improvements regarding the organisation and our offer.</p>	<p>Impact on the policies, objectives and activities of the 7R Group within labour field.</p> <p>Impact on ongoing and planned employee initiatives.</p> <p>Impact on the adaptation of the staff training.</p> <p>Impact on the improves corporate product and service offering due to well qualified staff.</p>
Investment fund (NREP)	<p>Implementing a joint growth strategy based on the principles of responsible investment.</p> <p>Ensuring the 7R Group's activities align with investor expectations in the ESG area.</p> <p>Strengthening the organization's long-term value and resilience.</p>	<p>Transparent reporting of ESG indicators and financial results.</p> <p>Participating in periodic meetings and strategic reviews.</p> <p>Collaborating on the implementation of actions aligned with the fund's investment policy</p>	<p>Reinforcing the prioritization of ESG aspects in the Group's operations.</p> <p>Supporting the execution of low-emission and innovative projects.</p> <p>Enhancing transparency and accountability in communication with the financial market.</p>
Investors	<p>Guaranteeing stable, long-term growth of the organization by meeting the requirements of investors.</p> <p>Ensuring the achievement of key non-financial indicators in terms of the company's sustainable development, which becomes the most important factor determining the implementation of investments.</p> <p>Ensuring compliance in the field of corporate governance and transparency.</p>	<p>Direct communication with investors.</p> <p>Reporting of non-financial indicators.</p> <p>Regular meetings with members of the Management Board.</p> <p>Publication of financial results.</p> <p>Publication of the sustainability report.</p>	<p>Impact on the policies, objectives and activities of the 7R Group, especially in the area of corporate governance.</p> <p>Impact on the organization's long-term growth and development plans.</p> <p>Impact on the development of the Group's product portfolio and operations.</p>
Tenants – current and potential	<p>Providing customers with warehouse space that meets their needs and expectations.</p> <p>Analysis of the changing needs and expectations of tenants</p>	<p>Direct communication with customer representatives.</p> <p>Face-to-face meetings during the tender stage.</p> <p>Industry events.</p> <p>7R Group website.</p>	<p>Impact on the business model and ESG strategy goals.</p> <p>Product portfolio development and delivery of technological building solutions that meets the needs and expectations of current and potential tenants.</p>
Business partners – general contractors, financial institutions, business environment – economic zones, investor service offices, industry and accredited organisations	<p>Delivering products and services with transparent cooperation with business partners who operate in accordance with the 7R Group's ethical principles.</p> <p>Ensuring due diligence in the 7R Group's value chain to increase investor's confidence.</p> <p>Increasing expertise in the real estate industry and promoting low carbon construction.</p> <p>Achieve BREEAM certification for the building stock</p>	<p>Market research regarding tender opportunities.</p> <p>Regular reporting on ongoing projects and investments.</p> <p>Publication of the financial results.</p> <p>Publication of the sustainability report.</p> <p>Industry events.</p> <p>7R Group website.</p>	<p>Impact on the delivery of products and services</p> <p>Indirectly support the ESG strategy goals.</p> <p>Impact on the development of the product portfolio and delivery of technological building solutions</p>

KEY STAKEHOLDER GROUPS	OBJECTIVES	ENGAGEMENT	OUTCOMES
Public opinion – local communities, municipalities and local governments, targeted public administration units	Identification of the needs and expectations of local communities and addressing their concerns as part of the implemented investments. Mitigating and reducing the negative impact of implemented investments on local communities.	Direct consultations during the planning stage and post implementation Local media. 7R Group website.	Impact on planned and completed investments. Impact on planned and completed initiatives for local communities. Impact on the policies, objectives and activities of the 7R Group in the social area.
Waste recipients	Implementing circular economy principles Reducing the operational impact on the natural environment Implementing circular economy principles Reducing the operational impact on the natural environment	Entering into agreements with certified and licensed waste collection entities Monitoring waste streams and maintaining required environmental reporting Consulting on best practices for waste management	Increasing the recovery and recycling rate of waste Minimizing the environmental impact of operational activities Enhancing compliance with national and EU environmental regulations
Media	Engagement to provide important business service offering to current and potential tenants and other interested parties. Ensuring transparent and reliable external communication.	Business and product communications. Social channels. 7R Group website. Industry events.	Successful external communication Compliance with the anti-greenwashing policy. Increased positive perception of the company by stakeholders.
Natural environment	Protecting the natural environment from the negative impacts of 7R Group's activities Maintaining ecological balance and reducing the consumption of natural resources Supporting climate objectives and biodiversity conservation	Implementing sustainable design and construction practices Introducing systems for monitoring and reporting emissions and resource consumption Collaborating with environmental experts	Reducing greenhouse gas emissions and the environmental footprint of investments Obtaining environmental certifications (e.g., BREEAM) Carrying out actions to protect water resources, soil, and local ecosystems



ESG STRATEGY

[SBM-1] Strategy, business model and value chain

In 2024, we adopted the 7R ESG Strategy, which became the foundation for our actions towards sustainable development, in line with the established directions.

The 7R Group ESG Strategy is built upon four key pillars:

- ADD VALUE FOR OUR CLIENTS – creating added value, i.e. unique solutions for our clients,
- LEAD LOW CARBON TRANSFORMATION – being a leader in the field of low-carbon transformation,
- GROW AS INDIVIDUALS AND COMMUNITIES – supporting the development of employees and local communities,
- BE RELIABLE BUSINESS PARTNER – to be a trustworthy business partner.

As part of the implemented ESG Strategy with a 2030 perspective, we are consistently undertaking actions to ensure compliance with current and upcoming regulations, as well as to meet the expectations of our key stakeholders. The Strategy incorporates the material sustainability topics identified through the double materiality assessment, conducted in alignment with the CSRD and ESRS. This process also involved key stakeholders, including employees, tenants, and general contractors, in jointly identifying priority environmental, social, and governance (ESG) issues.

In 2024, we consistently carried out projects and initiatives aimed at achieving the set goals, supporting the transition toward a more environmentally friendly, socially responsible, and well-governed economy. The ESG Strategy, as an integral part of the 7R Group's management framework, enables us to effectively measure progress and adapt actions to the dynamic challenges and evolving market needs.



PILLAR 1

ADD VALUE FOR OUR CLIENTS

- Tenant satisfaction
- Education and communication with tenants
- Sustainable buildings

PILLAR 2

LEAD LOW CARBON TRANSFORMATION

- Decarbonization and resilience
- Environmental policy
- Sustainable investments

PILLAR 3

GROW AS INDIVIDUALS AND COMMUNITIES

- Local communities
- Responsible employer
- Employee satisfactions
- Health & safety and well-being of employees

PILLAR 4

BE RELIABLE BUSINESS PARTNER

- Corporate governance
- Business partners
- Promotion of sustainable development

ADD VALUE FOR OUR CLIENTS



TARGET	STARTING YEAR (BASELINE YEAR)	2024 STATUS	TARGET YEAR
Area 1 TENANT SATISFACTION			
We will implement tools to measure tenant satisfaction.	2024	In progress	2025
Starting from 2026 we will annually conduct a tenant satisfaction survey across the entire portfolio	2026	n/d	Current
Area 2 EDUCATION AND COMMUNICATION WITH TENANTS			
We will increase our efforts to raise awareness among leaseholders of sustainable buildings Code of Good Practice. We will organize educational campaigns addressed to tenants, focusing on sustainable development, including waste management, energy efficiency and water conservation	2025	In progress	Current
We will increase the share of gross leasable area (GLA) covered by green leases in our building portfolio	2025	In progress	Current
We will implement an Anti-Greenwashing Policy to ensure transparent and honest communication	2024	In progress	2025
Area 3 SUSTAINABLE BUILDING STOCK			
Each project will have a designated sustainable development strategy to match building technical specifications with customer needs and to maximize the potential of the location. The strategy will address the following issues:	2024	In progress	Current
All of the building stock will have improved comfort levels to support the well-being of tenants, tailored to their individual needs.	2023	Achieved in 2024	Current
We will implement water conservation in 100% of our assets.	2022	Achieved in 2024	Current
We will strive to increase the total installed capacity of photovoltaic panels across our new schemes	2022	Achieved in 2024 – 750 kWp of PV panels completed	Current
We will aim to purchase Guarantees of Origin certificates for 100% of our electricity demand across our owned and operated facilities	2024	70% in 2024	Current

LEAD LOW CARBON TRANSFORMATION



TARGET	STARTING YEAR (BASELINE YEAR)	2024 STATUS	TARGET YEAR
Area 1 DECARBONISATION AND RESILIENCE			
By 2030, we will reduce Scope 1 and 2 emissions by 42% compared to the baseline (2022), in line with our SBTi commitment. We will focus on reducing office energy consumption and fleet's fuel usage	2023	32% reduction compared to 2022	2030
We will calculate our Scope 3 emissions to set a science-based target for Scope 3 emissions reduction by 2030.	2025	n/d	2030
We will develop a low carbon building standard that can be affordable by 2028.	2023	In progress	2028
We will assess the climate change resilience of our business model	2025	n/d	2026
We will commence a transition plan to a sustainable economy by 2026.	2026	n/d	2028
Area 2 ENVIRONMENTAL POLICY			
We will implement environmental policies to include climate change, water conservation, biodiversity, and circular economy.	2024	In progress	2025
We will implement environmental and Health and Safety guidelines for our Tier 1 contractors.	2025	n/d	2026
Area 3 SUSTAINABLE INVESTMENTS			
By 2026, we will develop a sustainable investment policy to meet the criteria of the EU Taxonomy for our assets.	2025	n/d	2026

GROW AS INDIVIDUALS AND COMMUNITIES



TARGET	STARTING YEAR (BASELINE YEAR)	2024 STATUS	TARGET YEAR
Area 1 LOCAL COMMUNITY			
We will develop a Community Engagement Strategy to confirm involvement with local groups.	2024	In progress	2025
We will support at least one community initiative to support sport and healthy lifestyle, culture, education or charitable organization	2024	Achieved in 2024	Current
Area 2 RESPONSIBLE EMPLOYER			
We will enhance internal policies and regulations with the following conducts:			
Equal access to training for all employees	2023	In progress	2026
Annual salary reviews	2023	In progress	2026
Equal pay for equal work, regardless of gender	2023	In progress	2026
Introduction of annual performance development plans	2023	In progress	2026
Area 3 EMPLOYEE SATISFACTION			
At least 75% of employees will participate in an appraisal poll.	2024	Achieved in 2024 – attendance 85%	Current
Area 4 HEALTH & SAFETY AND WELL-BEING OF EMPLOYEES			
We will encourage employees to take leave, aiming to set the carry over leave days to 10 days per employee (20 days in 2025, 15 days in 2026, 10 days in 2027)	2025	In progress	Current
Annually we will implement at least 12 initiatives supporting employee well-being	2023	Achieved in 2024	Current
All offices will be externally verified against security standards	2022	Achieved in 2024	Current

BE RELIABLE BUSINESS PARTNER



TARGET	STARTING YEAR (BASELINE YEAR)	2024 STATUS	TARGET YEAR
Area 1 CORPORATE GOVERNANCE			
By 2025, we will implement Human Rights policy.	2024	Achieved	2025
We will develop a sustainability policy with a procedure to report on ESG matters	2025	n/d	2026
We will introduce a Grievance Policy to ensure that all employees, including ones in the value chain, can raise complaints through a dedicated mechanism.	2024	Achieved	2024
We will endeavour to ensure gender equality in management	2025	n/d	2026
Area 2 BUSINESS PARTNERS			
We will update the Code of Good Practice for contractors and aspire that all main contractors sign the updated version by 2026	2024	In progress	2025
We will implement an environmental and social assessment procedure for subcontractors.	2024	In progress	2025
Area 3 PROMOTION OF SUSTAINABLE DEVELOPMENT			
We will promote sustainable business within the company by:			
Onboarding: All new employees to be acquainted with the company's sustainability commitments and Code of Good Practice	2025	n/d	Current
Annual training: All employees to complete annual training on ESG and the Code of Good Practice	2025	n/d	Current
Daily activities: Promoting ESG activities among employees. Raising employee awareness of sustainability. Promoting actions to reduce employees' emissions from commuting	2024	In progress	Current
We will promote sustainable business outside the organization by:			
Commitment to Responsible Business Conduct by Joining the UN Global Compact	2025	n/d	2025
Membership of international and regional sustainable development associations	2025	n/d	Current

MATERIAL IMPACT, RISK AND OPPORTUNITIES

[SBM-3]

Material impacts, risks and opportunities and their interaction with strategy and business model

In 2023, we conducted our first double materiality assessment in compliance with the requirements of the CSRD and ESRS. Prior to publishing this report, we carried out a verification of the 7R Group's impacts on the environment, as well as financial risks and opportunities related to the Group's financial position, performance, and development for the period from 1 January 2024 to 31 December 2024. During this process, we reviewed the potential and actual impacts, risks, and opportunities identified in the previous year, categorizing them by their level of significance: low, medium, and high.

The verification process for impacts, risks, and opportunities involved engaging senior management. Collected feedback from selected representatives was analysed and subsequently used to validate material topics. Additionally, an external advisor, including environmental experts, was involved in the verification process.

Compared to the previous reporting year, the list of material topics has changed. We identified material impacts arising from emissions of pollutants into air, water, and soil, as well as from water withdrawal and consumption occurring in our upstream value chain. As a result, for the first time, this report includes disclosure requirements under ESRS E2 – Pollution and ESRS E3 – Water and Marine Resources.

The primary sources of identified emissions are the extraction and processing of primary raw materials used by our General Contractors during warehouse construction. These processes are associated with, among other things, the emission of dust and other pollutants into the atmosphere, the discharge of industrial wastewater, and contamination of soil and groundwater. Additionally, these processes impact water withdrawal and consumption, which are essential for the extraction and further processing of raw materials.

Furthermore, we identified significant environmental impacts within our own operations related to water withdrawal and consumption during construction activities for warehouse development.

Material sustainability topics, along with impacts, risks, and opportunities, are presented in the table below.

Outcomes of the 7R Group's Double Materiality Assessment

ESRS	RELEVANT TOPICS	DESCRIPTION OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES	TIME HORIZON	VALUE CHAIN
ESRS E1 Climate Change	<ul style="list-style-type: none"> Climate change mitigation Energy 	Material impacts: <ul style="list-style-type: none"> Negative, actual impact on the environment and society resulting from our operations, which utilize natural resources and affect their availability. These include processes harmful to ecosystems, such as the extraction of raw materials such as mineral aggregates and steel. Negative, actual impact on the environment and society caused by greenhouse gas emissions associated with activities conducted in office spaces and by the company vehicle fleet. Greenhouse gas emissions result from the consumption of fossil fuels in buildings (e.g., oil and gas used in heating boilers) and by vehicles (diesel, gasoline, etc.), as well as from the production of electricity and heat used in buildings (e.g., electricity for water heaters, lighting, electrical devices, cooling systems, etc.). Negative, actual impact on the environment and society caused by greenhouse gas emissions associated with the value chain (including the sourcing and usage of construction materials, operation of leased assets in the downstream supply chain, and the use of sold buildings, including embodied carbon dioxide emissions). Positive, actual impact on the environment and society through the implementation of actions resulting from the decarbonization strategy (a planned 42% reduction for Scope 1 and 2 emissions by 2030 compared to the baseline year of 2022). Negative, actual impact on the environment and society resulting from electricity consumption in the 7R Group offices as well as in leased spaces (heating, lighting, and cooling), which leads to greenhouse gas emissions from the production and consumption of electricity. Negative, potential impact on the environment and society resulting from electricity consumption in the warehouses managed by our Property Management team (heating, lighting, and cooling), which leads to greenhouse gas emissions from the production and consumption of electricity. Negative, potential impact on the environment and society resulting from electricity consumption during the construction process by 7R's general contractors. The construction industry is a high-energy consumption sector that significantly impacts the environment and climate. Electricity consumption leads to greenhouse gas emissions from the production and consumption of electricity. 	Short-term	Own business, Upstream
			Short-term	Own business, Upstream, Downstream
			Short-term	Own business, Upstream, Downstream
			Medium-term	Own business, Upstream, Downstream
			Short-term	Own business, Upstream, Downstream
			Short-term	Own business
			Long-term	Upstream

ESRS	RELEVANT TOPICS	DESCRIPTION OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES	TIME HORIZON	VALUE CHAIN
ESRS E1 Climate Change	<ul style="list-style-type: none"> Climate change mitigation Energy 	Material risks: <ul style="list-style-type: none"> Risk of increased operational costs and reduced business efficiency due to disruptions in construction activities caused by low water levels in rivers during periods of drought. Droughts may limit the availability of water with suitable parameters and the ability to discharge wastewater into water reservoirs. In case of prolonged droughts that evolve into chronic water shortages, this risk could lead to shorter or longer disruptions in construction activities, affecting the consistency and quality of produced materials and buildings, as well as the risk of equipment and heavy machinery failures. Risk of disruptions in construction and maintenance processes resulting from climate change and the increasing frequency and intensity of extreme weather events such as heatwaves or temperature fluctuations. These phenomena will become increasingly severe over the next 10 - 30 years, posing significant challenges for the construction sector. This risk could impact 7R's operational activities and transportation services in the supply chain (e.g., delivery of building materials), causing unplanned downtime, increased maintenance costs, and higher energy consumption (for heating and cooling). Risk of disruptions in operational activities, increased costs, and reduced efficiency due to climate change and the growing frequency and intensity of extreme weather events, such as storms and floods. These events could also disrupt the value chain and construction processes and services provided by 7R. Risk related to increased compliance costs arising from potential regulatory changes around emission monitoring, reporting, and verification (MRV) with the introduction of the EU ETS2 system, which may also apply to construction companies. This risk could lead to more complex monitoring procedures and broader greenhouse gas emission reporting requirements. Additional demands will increase compliance costs (e.g., consulting services, additional monitoring resources, etc.). Risk associated with higher construction costs resulting from the need for additional investments and operational expenses to meet climate and environmental requirements, including transitioning to low-emission technologies. Higher costs resulting from decarbonization initiatives may affect competitiveness in the global market and require meeting the expectations of investors, business partners, and clients. 	Short-term	Own business, Upstream, Downstream
			Short-term	Own business, Upstream, Downstream
			Short-term	Own business, Upstream, Downstream
			Short-term	Own business, Upstream, Downstream
			Short-term	Own business, Upstream
		Material opportunities: <ul style="list-style-type: none"> Opportunity to minimize the risk of infrastructure damage or disruptions in production processes to acceptable levels and reducing the risk of financial losses. Conducting climate risk and vulnerability assessments for key assets and implementing adaptive solutions, both physical and procedural, can significantly mitigate critical physical climate risks. Opportunity to introduce a premium rental model by reducing operational costs through the introduction of measures that increase energy efficiency, including the use of energy from renewable sources. Lowering energy demand will be achievable through the installation of renewable energy sources, such as photovoltaic systems and energy storage solutions, in existing buildings. This opportunity can also lead to limited dependence 	Short-term	Own business, Upstream
			Short-term	Own business, Downstream

		<p>on fossil fuels.</p> <ul style="list-style-type: none"> ■ Opportunity to gain financial benefits through the adoption of hydrogen and wind energy as power sources. This opportunity is also related to reduced operational costs and the potential of increasing rental prices while promoting 7R warehouses as premium facilities. 	Medium-term	Medium-term Own business, Downstream
ESRS E2 Pollution	<ul style="list-style-type: none"> ■ Pollution of air ■ Pollution of water ■ Pollution of soil 	<p>Material impact:</p> <ul style="list-style-type: none"> ■ Negative, actual environmental impact associated with the emission of pollutants into the air, water, and soil resulting from the extraction of primary raw materials and their subsequent processing into materials used in used in the construction of 7R's investments. 	Short-term	Upstream
ESRS E3 Water and marine resources	<ul style="list-style-type: none"> ■ Water consumption ■ Water withdrawal 	<p>Material impacts:</p> <ul style="list-style-type: none"> ■ Negative impact on water resources resulting from water consumption associated with construction activities during warehouse development, including the demolition of existing structures prior to the commencement of actual construction works. ■ Negative environmental impact caused by water consumption related to the purchase of construction materials whose production requires substantial amounts of water, e.g., concrete, silicate blocks (water consumption within the upstream value chain). ■ Negative impact resulting from water withdrawal for purposes related to construction processes (including the demolition of existing structures prior to the commencement of actual construction works). ■ Negative environmental impact caused by water withdrawal related to the purchase of construction materials whose production requires significant quantities of water, e.g., concrete, silicate blocks (water withdrawal within the upstream value chain). 	<p>Short-term</p> <p>Short-term</p> <p>Short-term</p> <p>Short-term</p>	<p>Own business, Upstream</p> <p>Upstream</p> <p>Own business, Upstream</p> <p>Upstream</p>
ESRS E4 Biodiversity and ecosystems	<ul style="list-style-type: none"> ■ Direct impact drivers of biodiversity loss the extent and condition of ecosystems 	<p>Material impacts:</p> <ul style="list-style-type: none"> ■ Negative, actual impact resulting from investments leading to a reduction in local biodiversity, caused by changes in land use and tree removal in areas of particular environmental value. ■ Positive, actual impact on biodiversity through the implementation of solutions that support biodiversity in newly designed investments, such as planting vegetation. ■ Positive, actual impact on local biodiversity and improved living conditions for animals by reducing grass mowing on investment sites. ■ Positive, actual impact on reducing flood risks through the implementation of rainwater retention solutions on investment sites. ■ Positive, actual impact on local biodiversity by planting forests on unused and undeveloped land. <p>Material risks:</p> <ul style="list-style-type: none"> ■ Actual reputational risk associated with public and key stakeholder perceptions of 7R's activities due to land degradation caused by changes in soil structure during investments. 	<p>Short-term</p> <p>Short-term</p> <p>Short-term</p> <p>Short-term</p> <p>Short-term</p> <p>Short-term</p>	<p>Own business, Upstream</p> <p>Own business, Upstream</p> <p>Own business, Upstream</p> <p>Own business, Upstream</p> <p>Own business, Upstream</p> <p>Own business</p>

ESRS	RELEVANT TOPICS	DESCRIPTION OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES	TIME HORIZON	VALUE CHAIN
ESRS E5 Resource Use and Circular Economy	<ul style="list-style-type: none"> Resources inflows, including resource use Waste 	Material impacts: <ul style="list-style-type: none"> Negative actual impact on the gradual depletion of non-renewable resources due to the use of natural resources (e.g., sand, metals) for the production of building materials (e.g., concrete, steel structures) and the application of these materials in building construction. Negative actual impact on the environment resulting from the generation of waste during warehouse construction and its subsequent processing and disposal, which involves the consumption of natural resources such as energy, water, and raw materials, as well as increasing pressure on the environment. Positive actual impact on waste management due to actions taken to segregate and recycle waste at construction sites 	Short-term Short-term Short-term	Own business, Upstream Upstream Own business, Upstream, Downstream
ESRS S1 Own workforce	<ul style="list-style-type: none"> Working conditions Equal treatment and equal opportunities for all 	Material impacts: <ul style="list-style-type: none"> Positive, actual impact on increasing employee satisfaction through employment contracts and offering the longest possible notice period in accordance with applicable legal regulations. We use a 3-month probationary employment model, and in cases where a decision for longer-term collaboration is made, we offer permanent contracts, further enhancing the employee's sense of security and stability. Positive, actual impact on increasing employees' sense of security by providing a social benefits fund for all full-time employees (excluding B2B contracts). Positive, actual impact on employee satisfaction through regular salary updates based on available salary reports and employee competency evaluations, as well as the provision of a financial and non-financial motivational system. Positive, actual impact on employee career development and skills enhancement by providing training tailored to the individual needs of employees. Positive, actual impact on improving employee satisfaction by implementing initiatives that support their well-being, such as shortened working hours on Fridays (6-hour workdays) and organizing health-promotion campaigns. Positive, actual impact on employee satisfaction and effective problem resolution through the implementation of an anonymous reporting channel for violations. 	Short-term Short-term Short-term Short-term Short-term Short-term	Own business Own business Own business Own business Own business Own business
		Material opportunity: <ul style="list-style-type: none"> Actual opportunity for long-term revenue growth by reducing employee turnover through offering competitive salaries and a motivational system tailored to changing labour market conditions. 	Long-term	Own business

ESRS	RELEVANT TOPICS	DESCRIPTION OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES	TIME HORIZON	VALUE CHAIN
ESRS S2 Workers in the value chain	<ul style="list-style-type: none"> Working conditions Equal treatment and equal opportunities for all 	Material impacts: <ul style="list-style-type: none"> Positive, actual impact on the health and safety of employees in the value chain through external contracts to adhere to strict compliance with 7R health and safety standards and regular audits on safety systems used on the site. 7R expects contractors to provide periodic health and safety training to their employees and requires them to submit periodic reports on the status of their health and safety procedures. 	Short-term	Upstream
		<ul style="list-style-type: none"> Positive, actual impact on communication and ethical culture in the value chain by providing an anonymous internal reporting channel through which suppliers can report breaches and provide comments, as well as by distributing an extract from the 7R Group Supplier Code of Conduct among contractors. 	Short-term	Upstream
ESRS S3 Affected communities	Economic, social and cultural rights of the community	Material impact: <ul style="list-style-type: none"> Actual positive impact on affected communities by increasing the budgets of local authorities, enabling the implementation of initiatives that improve the quality of life for residents. The company's activities support local municipalities through tax contributions and active involvement in charitable activities. 	Short-term	Downstream
ESRS S4 Consumers and end-users	<ul style="list-style-type: none"> Information-related impacts for consumers and/or end-users Personal safety of consumers and/or end users 	Material impacts: <ul style="list-style-type: none"> Actual, positive impact on environmental protection, social well-being, supporting responsible business practices, and promoting a sustainable economy through regular dialogue with clients, adapting the product portfolio, technology, and building features to client requirements related to sustainability; regularly monitoring client needs and expectation. 	Short-term	Own business, Upstream
		<ul style="list-style-type: none"> Actual, positive impact on enabling clients to make informed decisions based on reliable information, increasing ecological awareness, and fostering responsible management through responsible marketing practices (e.g., providing substantive foundations for green solutions, clear guidelines for storage and warehousing, client education, implementation of an anti-greenwashing policy, and ensuring responsible marketing practices). 	Short-term	Own business, Upstream

ESRS G1 Business conduct	■ Corporate culture	Material impacts: ■ Positive, actual impact of the 7R Group's activities on setting up ethical culture within the organization, which affects the sense of inclusion and satisfaction of employees with the workplace (e.g. training in the Code of Ethical Conduct for new employees, providing an anonymous channel for reporting violations).	Short-term	Own business
	■ Supplier relationship management, including payment practices	■ Positive, potential impact on sustainable development in the real estate industry through the implementation of measures to mitigate and eliminate negative impacts on the environment and people (e.g. planned implementation of an environmental and social assessment system for contractors, development of environmental, health and safety guidelines for main Contractors).	Medium-term	Upstream
	■ Corruption and bribery	■ Positive, actual impact on supplier reputation and long-term business relationships by ensuring fair payment practices, especially with regard to late payments to small and medium-sized companies.	Short-term	Upstream
		■ Positive, actual impact on ethical corporate culture and raising awareness among employees through anti-corruption policy training (as part of code of conduct training), training at-risk employees, implementation of policies, procedures and actions regarding corruption and bribery	Short-term	Own business



2

ENVIRONMENTAL ISSUES

2.1.

CLIMATE CHANGE

As the 7R Group, we focus on increasing the energy efficiency of our buildings and reducing their carbon footprint. As part of our operations, we enable the installation of renewable energy sources and systems that optimize energy consumption. We offer solutions such as heat pump-based heating systems, LED lighting with intelligent dimming control, and modern Building Management Systems (BMS) that monitor key building performance parameters and adjust the operation of all installations accordingly. Additionally, our warehouses are characterized by enhanced airtightness, which helps reduce energy losses and minimize heating demand. Users of our facilities have access to building management systems and energy consumption control, covering lighting, heating, and air conditioning.

We have implemented a greenhouse gas emissions measurement and reporting standard aligned with the Greenhouse Gas Protocol guidelines. Our priority is not only to deliver modern and high-quality buildings but also to ensure their compliance with climate neutrality targets. We invest in sustainable technologies and projects related to renewable energy sources, which shape the foundation of our long-term climate strategy.

[E1.GOV-3]

Integration of sustainability-related performance in incentive schemes

Currently, we do not include climate-related issues in the remuneration system for the members of administrative, management, and supervisory bodies. As a result, the performance results of these individuals are not assessed from the perspective of achieving greenhouse gas emission reduction targets referenced in requirement E1-4.

[E1-1]

Transition plan for climate change mitigation

[E1-2]

Policies related to climate change mitigation and adaptation

In the second half of 2025, we plan to implement a comprehensive environmental policy, the development of which began in 2024. The policy will address climate change, water management, biodiversity, the circular economy, and environmental, health, and safety guidelines for our general contractors. In response to growing regulatory requirements and global environmental challenges, the policy will provide a foundation for actions aimed at environmental protection and the sustainable use of natural resources. Additionally, 7R has implemented a fleet policy and a business travel policy to support the management of company vehicle use.

The fleet policy defines the rules for using company cars, including the types of vehicles permitted in the company's fleet. It also specifies which individuals in the organization are entitled to use the fleet and outlines financial limits for corporate car use.

Currently, we do not have a transition plan for climate change mitigation approved by the Board; however, we plan to initiate its development in 2026. This roadmap will outline strategies and actions aimed at limiting global warming in line with the Paris Agreement and achieving climate neutrality by 2050. So far, we have carried out activities under the ESG Strategy that align with the scope of the future transition plan, which, once formalized, will further support effective management of the broader changes required to meet our emissions targets.

Carbon footprint – Scope 3

For the year 2024, we conducted the Scope 3 carbon footprint calculations for the first time. As part of our ESG Strategy, we plan to enhance our data collection and Scope 3 emissions calculation processes starting in 2025, and to implement a standard for functional net-zero emission buildings. Furthermore, we are monitoring the embodied carbon footprint of new buildings and planning to purchase renewable energy for the facilities under our management. Our Strategy also includes developing a decarbonization plan for 7R S.A. by 2030, covering Scope 1 and 2, with targets approved by the Science Based Targets Initiative (SBTi).



Detailed information about the adopted goals can be found in section E1-4: Targets related to climate change mitigation and adaptation.

Material impacts, risks and opportunities and their interaction with strategy and business model

As for climate change, we have identified the following material impacts, risks, and opportunities.

Climate change-related impacts, risks, and opportunities

Impacts

Negative, actual impact on the environment and society resulting from our operations, which utilize natural resources and affect their availability. These include processes harmful to ecosystems, such as the extraction of raw materials such as mineral aggregates and steel.

Negative, actual impact on the environment and society caused by greenhouse gas emissions associated with activities conducted in office spaces and by the company vehicle fleet. Greenhouse gas emissions result from the consumption of fossil fuels in buildings (e.g., oil and gas used in heating boilers) and by vehicles (diesel, gasoline, etc.), as well as from the production of electricity and heat used in buildings (e.g., electricity for water heaters, lighting, electrical devices, cooling systems, etc.).

Negative, actual impact on the environment and society caused by greenhouse gas emissions associated with the value chain (including the sourcing and usage of construction materials, operation of leased assets in the downstream supply chain, and the use of sold buildings, including embodied carbon dioxide emissions).

Positive, actual impact on the environment and society through the implementation of actions resulting from the decarbonization strategy (a planned 42% reduction for Scope 1 and 2 emissions by 2030 compared to the baseline year of 2022).

Negative, actual impact on the environment and society resulting from electricity consumption in the 7R Group offices as well as in leased spaces (heating, lighting, and cooling), which leads to greenhouse gas emissions from the production and consumption of electricity.

Negative, potential impact on the environment and society resulting from electricity consumption in the warehouses managed by our Property Management team (heating, lighting, and cooling), which leads to greenhouse gas emissions from the production and consumption of electricity.

Negative, potential impact on the environment and society resulting from electricity consumption during the construction process by 7R's general contractors. The construction industry is a high-energy consumption sector that significantly impacts the environment and climate. Electricity consumption leads to greenhouse gas emissions from the production and consumption of electricity.

Risks

Risk of increased operational costs and reduced business efficiency due to disruptions in construction activities caused by low water levels in rivers during periods of drought. Droughts may limit the availability of water with suitable parameters and the ability to discharge wastewater into water reservoirs. In case of prolonged droughts that evolve into chronic water shortages, this risk could lead to shorter or longer disruptions in construction activities, affecting the consistency and quality of produced materials and buildings, as well as the risk of equipment and heavy machinery failures.

Risk of disruptions in construction and maintenance processes resulting from climate change and the increasing frequency and intensity of extreme weather events such as heatwaves or temperature fluctuations. These phenomena will become increasingly severe over the next 10 - 30 years, posing significant challenges for the construction sector. This risk could impact 7R's operational activities and transportation services in the supply chain (e.g., delivery of building materials), causing unplanned downtime, increased maintenance costs, and higher energy consumption (for heating and cooling).

Risk of disruptions in operational activities, increased costs, and reduced efficiency due to climate change and the growing frequency and intensity of extreme weather events, such as storms and floods. These events could also disrupt the value chain and construction processes and services provided by 7R.

Risk related to increased compliance costs arising from potential regulatory changes around emission monitoring, reporting, and verification (MRV) with the introduction of the EU ETS2 system, which may also apply to construction companies. This risk could lead to more complex monitoring procedures and broader greenhouse gas emission reporting requirements. Additional demands will increase compliance costs (e.g., consulting services, additional monitoring resources, etc.).

Risk associated with higher construction costs resulting from the need for additional investments and operational expenses to meet climate and environmental requirements, including transitioning to low-emission technologies. Higher costs resulting from decarbonization initiatives may affect competitiveness in the global market and require meeting the expectations of investors, business partners, and clients.

Risk of material increases in operational costs for energy-intensive processes, where energy costs for construction processes rise disproportionately compared to countries with diversified energy systems based on renewable energy sources. This leads to reduced competitiveness. This risk is linked to Poland's high-emission energy mix and slower transition to sustainable energy sources.

Opportunities

Opportunity to minimize the risk of infrastructure damage or disruptions in production processes to acceptable levels and reducing the risk of financial losses. Conducting climate risk and vulnerability assessments for key assets and implementing adaptive solutions, both physical and procedural, can significantly mitigate critical physical climate risks.

Opportunity to introduce a premium rental model by reducing operational costs through the introduction of measures that increase energy efficiency, including the use of energy from renewable sources. Lowering energy demand will be achievable through the installation of renewable energy sources, such as photovoltaic systems and energy storage solutions, in existing buildings. This opportunity can also lead to limited dependence on fossil fuels.

Opportunity to gain financial benefits through the adoption of hydrogen and wind energy as power sources. This opportunity is also related to reduced operational costs and the potential of increasing rental prices while promoting 7R warehouses as premium facilities.

Opportunity for indirect financial impact by strengthening credibility in sustainable development through investment in long-term cPPA (Corporate Power Purchase Agreement) or GoO (Guarantees of Origin) contracts to reduce indirect greenhouse gas emissions associated with electricity consumption in line with the market-based approach. Stable sourcing of renewable energy in the medium and long term allows for limiting the risk of rising renewable energy prices. Warehouses built using renewable energy can be promoted as environmentally friendly, enabling higher rental pricing.

Risk analysis and our future activities

As part of the double materiality assessment, we identified key climate-related opportunities and risks – both physical and transition-related – stemming from the shift toward a low-emission economy. These were assessed from short-, medium-, and long-term perspectives.

We plan to carry out our first assessment of the resilience of our business model to climate change by 2026, in line with the guidelines of the Intergovernmental Panel on Climate Change (IPCC). The results of this assessment will enable us to better adjust our strategy to future challenges and ensure the long-term sustainable value of our operations.

[E1-3]

Actions and resources in relation to climate change policies

The activities of the 7R Group in climate change mitigation and adaptation are tied to the necessity of aligning current and planned investments, as well as our own operations, with market changes, implementing a decarbonization strategy, including the allocation of key resources, and ensuring access to financing that enables project delivery and adaptation to evolving supply and demand conditions.



The success of our efforts also depends on the availability of energy-efficient building technologies, which are crucial for reducing the operational carbon footprint of our projects. High energy standards in buildings, necessary to meet our goals, rely on both advanced technologies and their market availability.

Ultimately, demand for high-standard buildings, such as BREEAM-certified assets and their alignment with the EU Taxonomy, also plays an important role. Maintaining or increasing this demand is essential for advancing our development and sustainability targets.

We have committed to reducing Scope 1 and 2 greenhouse gas emissions by 42% by 2030 compared to the 2022 baseline. This target has been verified and approved by the Science Based Targets Initiative. To meet it, we initiated a number of GHG-reduction activities.

7R Green Finance Framework

In 2024, we developed the 7R Green Finance Framework, adopted before the publication of this report in January 2025, to define the “greenness” criteria for projects (substantial contribution criteria based on the EU Taxonomy). Guidelines and assessment criteria have been created to evaluate whether projects are eligible to be financed through green bonds.

The guidelines are available on our website: [7R Green Finance Framework](#).



The framework has attracted strong interest from investors, and under it, we plan to issue green bonds to the market in February 2025.

As part of our efforts to manage resources sustainably and reduce our environmental footprint, 7R optimized office space in Krakow. In 2024, we reduced the leased space, aligning it with our actual operational needs, which improved resource efficiency. This reduction helped decrease CO₂ emissions by lowering energy use for lighting, heating, and cooling, while also reducing operational costs. Improved space organization supports flexible work models, enhancing employee comfort and efficiency. This initiative is part of 7R's ESG strategy, supporting sustainable development and responsible management of office infrastructure. We also completed additional replacements of traditional lighting with energy-efficient LEDs across our office buildings, including the Krakow location.

Reduction of greenhouse gas emissions (Scope 3)

In larger company branches, we introduced a carpooling system, enabling shared use of company vehicles. This reduced the total number of vehicles in use and helped cut exhaust emissions. To further raise environmental awareness among our employees, we organized ESG training sessions led by our internal ESG committee, the "Green Team."

These activities are key to achieving our decarbonization goal and reflect our commitment to reducing environmental impact under our ESG strategy.

more than

70%

of the electricity used came from
renewable sources

In 2024, we purchased Guarantees of Origin for 3,147,106 kWh of electricity consumed in our managed warehouse buildings, representing over 67.8% of their total electricity use. Including electricity produced by photovoltaic panels installed at our project sites (145,848 kWh), which covered 3% of their demand, more than 70% of the electricity used came from renewable sources.



This represents a significant step toward reducing emissions associated with the use of these facilities. In buildings completed in 2023, we installed photovoltaic panels with a total capacity of 750 kWp, enabling them to be powered by locally generated renewable energy.

All our buildings are certified under the BREEAM scheme, confirming their high standards in sustainable construction. We have also initiated work on designing net-zero-ready buildings, which feature high energy efficiency and are equipped with technologies to significantly reduce operational carbon footprint, such as heat pumps, photovoltaic panels, and energy storage systems. In 2024, we updated our building standards by introducing a requirement for airtightness testing. Airtightness tests have already been conducted for new buildings completed in 2024.



Case study:

7R Park Wrocław West II

Area:	Tenant:	Certification:	Value driver for the tenant:
44 000 m ²	Yusen Logistics	BREEAM Outstanding	reducing operational costs

GREEN SOLUTIONS

- Heating and ventilation systems utilizing high-efficiency heat pumps and mechanical ventilation with heat recovery
- Enhanced building airtightness
- Advanced building management systems (Building Management System - BMS)
- Energy-efficient LED lighting with DALI control system
- Photovoltaic installation with a capacity of 250 kWp
- Energy storage system with a capacity of approximately 200 kWh
- Greywater recovery system

7R Park Wrocław West II achieved a score of 95.6% in the BREEAM International New Construction certification, version 6.

This is the highest rating ever awarded to an industrial building in continental Europe. The result confirms the innovative nature of the sustainable solutions implemented in the 7R Green Saver warehouse line, designed with the goal of maximizing benefits for tenants and investors.

EXPECTED RESULTS

67%

Reduction of operational CO₂ emissions by approximately 67%*

79%

Reduction of primary energy demand by 79% annually*

*Compared to buildings constructed in accordance with Technical Conditions



Case study:

7R Park Przylesie

Area:	Tenant:	Certification:	Value driver for the tenant:
12 600 m ²	Grupa Eberspächer	BREEAM Outstanding	CO ₂ emissions reduction and their corporate ESG strategy

GREEN SOLUTIONS

- heating and ventilation systems with high-efficiency heat pumps and heat recovery ventilation
- Increased airtightness of the building
- advanced BMS
- energy-efficient LED lighting with DALI control
- photovoltaic installation with equipment power of 200 kWp
- prepared for own battery storage unit

EXPECTED RESULTS

50%

reduction in operational CO₂ emissions by approx. 50%*

70%

reduced primary energy demand by up to 70% per annum

*Compared to buildings constructed in accordance with Technical Conditions

Zero-emission building standard

In 2024, significant changes were introduced in our construction operations with the implementation of the Green Saver standard – a building concept that meets four key environmental criteria:

1. A minimum 50% reduction in CO₂ emissions compared to buildings constructed in accordance with national Technical Conditions,
2. A minimum 50% reduction in primary energy demand (EP),
3. Tangible operational cost savings for tenants,
4. BREEAM certification at the Outstanding level.

Our current efforts are focused on developing and implementing this standard to address growing market demands for energy efficiency and sustainable construction.

We are also working on a net zero-emission building standard, which incorporates modern technologies and solutions aimed at minimizing environmental impact. One of the key components of this standard is LED lighting, which not only ensures energy efficiency but is also equipped with a dynamic control system that adjusts light intensity based on occupancy and natural daylight.

Another essential feature is the high airtightness of the building envelope, ensuring minimal heat loss. The air permeability rate is approximately 0.6 m³/h*m², and the air exchange rate (n50) is 0.1, which significantly reduces heating demand and confirms the high construction quality of our buildings.

Heating is provided by efficient air-to-air heat pumps with a SCOP rating of 4.15, offering an effective and environmentally friendly heat source.

The ventilation system is optimized through the use of heat recovery units, which reclaim energy from exhaust air and further reduce energy losses.

The roof is designed for the installation of photovoltaic systems, enabling on-site generation of renewable energy and supporting sustainable building energy management.

All technical systems, including mechanical and electrical installations, are monitored and optimized by an advanced Building Management System (BMS), which adjusts energy consumption based on actual demand to ensure maximum energy efficiency.



OUR TECHNICAL STANDARD

Building Management System (BMS)

Automated and centralized control reduces reliance on human intervention, optimizing energy use and maintenance efficiency.

PV panels

On-site production of renewable energy supports lower operational carbon footprints and long-term cost savings.



Heat recovery ventilation with CO₂ Sensors

Heat recovery ventilation systems reduce ventilation energy loss, while CO₂ sensors ensure ventilation is driven by actual air quality needs.

Air-to-air heat pump heating

High efficiency with a Seasonal Coefficient of Performance (SCOP) at 4.15, delivering low emissions and enabling the full electrification of the building.

Airtightness testing

Identifying and mitigating air leaks minimizes heat loss, leading to improved energy efficiency and lower heating costs.

Additional Value:

Full electrification allows for integration with local energy production (PV), energy storage, and reduced grid energy consumption, supporting sustainable development and decreasing dependency on external sources.

Targets related to climate change mitigation and adaptation




The greenhouse gas emission reduction targets have been defined as part of our ESG Strategy through 2030. These targets address both our own operations and our value chain, with a particular focus on reducing emissions related to the construction and use of our warehouse facilities. The base year for these targets is 2022, established based on expert analysis and in alignment with the Science Based Targets initiative (SBTi) guidelines. The targets have been approved by the Management Board of the Group. The SBTi-approved decarbonization targets apply exclusively to 7R S.A. and support our commitment to achieving climate neutrality by 2050, in accordance with the Paris Agreement.

For 7R S.A.'s own operations, the goal is to achieve a 42% absolute reduction in Scope 1 and 2 greenhouse gas emissions by 2030 compared to the 2022 baseline, using the market-based approach. This target will be met through actions such as reducing energy consumption in leased office spaces and lowering fuel consumption in both owned and leased company vehicles.


By 2025, we plan to conduct a comprehensive Scope 3 GHG emissions inventory, which will enable us to define appropriate reduction targets for our value chain emissions in the future. Additionally, we intend to implement a climate change mitigation and adaptation policy to address both current and future climate-related risks.

The value chain-related targets focus on reducing emissions associated with the use of our warehouse buildings. These include the continued development of 7R's real estate portfolio and the implementation of new investments in line with the technical screening criteria of the EU Taxonomy.

Targets related to climate change mitigation and adaptation

TARGET	KPI	STARTING YEAR	2024	TARGET YEAR	SDGS	UN SDGS GOALS
By 2030, we will reduce 7R S.A.'s Scope 1 and Scope 2 emissions by 42% compared to the baseline year (2022), in line with our SBTi commitment. We will focus on reducing energy consumption in our offices and fuel usage by our fleet.	% of absolute reduction in Scope 1 + 2 emissions	2022	-32%	2030		11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management.
We will calculate our Scope 3 emissions to establish a meaningful reduction target for this scope by 2030.	Scope 3 emissions calculations	2025	n/a	2030		11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management.
We will calculate our Scope 3 emissions to establish a meaningful reduction target for this	Standard development	2023	Standard development in progress	2028		7.2 By 2030, increase substantially the share of renewable energy in the global energy mix.

We will conduct a climate change resilience assessment of our business model.	Conducting a climate change resilience analysis	2025	n/a	2026		13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.
We will begin work on a transition plan towards a sustainable economy by 2026.	Commencement of work on a transition plan towards a sustainable economy	2026	n/a	2030		13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.
We will implement environmental policy concerning climate change, water management, biodiversity and circular economy.	Policy implementation	2024	In progress	2025		13.3 Improve education, awareness-raising, and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning.
By 2026, we will implement a sustainable investment policy under which we will strive to meet the EU Taxonomy criteria for our investments.	Implementation of the Sustainable Investment Policy. % of buildings aligned with the EU Taxonomy	2025	n/a	2026		13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.
We will strive to increase the installed capacity of photovoltaic panels in our new investments.	The capacity of renewable energy sources in relation to the square meters of new investments in a given year	2022	Implemented in 2024 – 750 kWp of installed photovoltaic panels	Current target		7.2 By 2030, increase substantially the share of renewable energy in the global energy mix.
In all warehouses owned and managed by 7R, we will strive to purchase Guarantees of Origin for 100% of the electricity.	% of electricity covered by the Guarantees of Origin compared with the overall energy usage	2024	Current target 70% of electricity with Guarantees of Origin relative to total electricity consumption	Current target		7.2 By 2030, increase substantially the share of renewable energy in the global energy mix.
All buildings will be designed in line with the BREEAM Excellent certification.	X% of projects certified with BREEAM Excellent or Outstanding	Q3 2023	Accomplished in 2024	Current target		9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities.

<p>We will strive to ensure that buildings meet our Green Saver criteria:</p> <ul style="list-style-type: none"> - primary energy (EP) reduced by at least 50% compared to a building constructed in accordance with Polish technical regulations, - operational greenhouse gas emissions reduced by at least 50% compared to a building constructed in accordance with Polish technical regulations, - BREEAM certification at the Outstanding level. 	number of Green Saver buildings	2023	Current target - two buildings constructed using the Green Saver standard	Current target		9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities.
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[E1-5] Energy consumption and mix

The energy consumption from 7R S.A.'s own operations mainly results from the use of its vehicle fleet, where the dominant fuels are gasoline and diesel. Electricity and heating are also consumed in 7R's office spaces.

Energy consumption and mix – 7R S.A.

DISCLOSURE REQUIREMENT	UNIT	2023	2024	CHANGE Y/Y (%)
Fuel consumption from coal and coal products	MWh	0	0	n/d
Fuel consumption from crude oil and petroleum products	MWh	763,37	610,93	-19,97%
Fuel consumption from natural gas	MWh	0	0	-
Fuel consumption from other fossil sources	MWh	0	0	-
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	MWh	332,85	295,62	-11,19%
Total energy consumption from fossil sources	MWh	1096,22	906,55	-17,30%
Share of fossil sources in total energy consumption	%	100	100%	n/d
Energy consumption from nuclear sources	MWh	0	0	0
Share of nuclear sources in total energy usage	%	0	0	n/d
Fuel consumption from renewable sources, including biomass (also covering industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) *	MWh	0	0	n/d

*A precautionary approach has been adopted (in accordance with ESRs E1AR32j) in the allocation of electricity, where data for this item does not include energy supplied without appropriate instruments such as renewable energy purchase agreements, standard green energy tariffs, or market instruments like Guarantees of Origin from renewable sources.

Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources*	MWh	0	0,126	n/d
Total energy consumption from renewable sources*	MWh	0	0,126	n/d
Share of renewable energy usage in total energy consumption*	%	0	<0,01%	n/d
Total energy consumption	MWh	0	906,68	-17,29%

*A precautionary approach has been adopted (in accordance with ESRS E1AR32i) in the allocation of electricity, where data for this item does not include energy supplied without appropriate instruments such as renewable energy purchase agreements, standard green energy tariffs, or market instruments like Guarantees of Origin from renewable sources.

Energy consumption and mix – 7R Group

DISCLOSURE REQUIREMENT	UNIT	2024 (BASE YEAR)	CHANGE Y/Y (%)
Fuel consumption from coal and coal products	MWh	0	n/d
Fuel consumption from crude oil and petroleum products	MWh	610,93	n/d
Fuel consumption from natural gas	MWh	171,48	n/d
Fuel consumption from other fossil sources	MWh	0	n/d
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	MWh	593,42	n/d
Total energy consumption from fossil sources	MWh	1375,83	n/d
Share of fossil sources in total energy consumption	%	91,31%	n/d
Energy consumption from nuclear sources	MWh	0	n/d
Share of nuclear sources in total energy usage	%	0	n/d
Fuel consumption from renewable sources, including biomass (also covering industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) *	MWh	0	n/d
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources*	MWh	130,97	n/d
Total energy consumption from renewable sources*	MWh	130,97	n/d
Share of renewable energy usage in total energy consumption*	%	8,69%	n/d
Total energy consumption	MWh	1506,80	n/d

Energy intensity based on net revenue

DISCLOSURE REQUIREMENTS	UNIT	2023	2023	CHANGE Y/Y (%)***
Energy intensity indicator				
Total energy consumption from activities in high climate impact sectors *	MWh	1096,22	1506,80	+37,45%
Net revenue from activities in high climate impact sectors	PLN	316526673,7	141243205,6	-
Energy intensity per net revenue in high climate impact sectors **	MWh/ 1 mln PLN	3,46	10,67	+208,33%

* Only energy consumption from processes operated or controlled by the entity is included, using the boundary applied for reporting Scope 1 and 2 greenhouse gas emissions.

** The calculation of the ratio is based on the total net revenue of the company, as 7R's core business is uniform and belongs to sectors with significant climate impact.

*** Due to a lack of available data, energy consumption for 2023 refers only to 7R S.A. Energy consumption for 2024 has been reported for the 7R Group.

[E1-6] Gross Scopes 1, 2, 3 and Total GHG emissions

Greenhouse gas (GHG) emissions have been monitored since 2022 using the guidelines and methodology defined in the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard Revised Edition and the GHG Protocol Scope 2 Guidance.

7R has applied the operational control approach to define its organizational boundaries (100% consolidation of GHG emissions from entities over which the company exercises operational control). As of December 31, 2024, 7R S.A. held subsidiaries that were fully consolidated and included in the Consolidated Financial Statements of the 7R Group for the year 2024. The company, as the parent entity, also held two jointly controlled entities and three other entities in which 7R S.A. holds shares. These entities were accounted for using the equity method in the Consolidated Financial Statements of the 7R Group for 2024.

Scope 1 and 2 carbon footprint calculations for 7R S.A. are based on fuel consumption data from the company fleet and fuel invoices (Scope 1), as well as utility invoices (electricity and district heating) for the offices in Kraków, Warsaw, Gdańsk, Wrocław, Sosnowiec, and Poznań (Scope 2). Additionally, Scope 1 and 2 emissions for other entities within the 7R Group were calculated based on data for natural gas use (Scope 1) and electricity (Scope 2) in vacant warehouse areas under the Group's operational control.

Scope 2 emissions were calculated using two methods: location-based and market-based. The location-based method reflects the average emission intensity of energy from the grid and is calculated using emission factors published by KOBiZE. The market-based method refers to emissions from energy purchased from specific suppliers and is calculated using individual emission factors based on each supplier's fuel mix. For 7R, both supplier-specific factors and, where unavailable, the Residual Mix factor from the Association of Issuing Bodies (AIB) were used. Guarantees of Origin were included in the market-based method. Emissions are expressed in metric tonnes of carbon dioxide equivalent (t CO₂e), reflecting total greenhouse gas emissions in terms of carbon dioxide equivalents, in line with the Global Warming Potential (GWP).

¹ Emission factors for electricity and heat include only carbon dioxide emissions due to the lack of publicly available data on other greenhouse gases. Emission factors for electricity and heat in Scope 2 at the national level include transmission losses, which should be reported under Category 3 of Scope 3.

² The energy mix for electricity consumed by end users takes into account transactions from the guarantees of origin system (i.e., renewable energy certificates).

In 2024, 7R initiated the process of aggregating data, estimating, and calculating Scope 3 GHG emissions, covering all indirect emissions across the value chain. This process is at an early stage and will continue in the coming months. Completion is planned by the end of 2025. Scope 3 GHG emissions data will be published in subsequent reporting years.

This report presents Scope 1 and 2 GHG emissions data for 7R S.A., related to reduction targets submitted to and validated by the Science Based Targets Initiative (SBTi). A separate table also presents Scope 1 and 2 GHG data at the 7R Group level, including all special purpose entities.

Methodology and Assumptions for Scope 1 and 2 Calculations

For Scope 1, the Group used the GHG Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, March 2004, including the amendment Required Gases and GWP values, February 2013 (World Resources Institute and World Business Council for Sustainable Development).

For Scope 2, the Group used the GHG Protocol Scope 2 Calculation Guidance. An amendment to the GHG Protocol Corporate Standard, 2015.



Organizational boundaries for emissions calculations were established based on operational control.

For Scope 2 (location-based), average emission intensity factors for electricity and heat were applied, using data from the National Centre for Emissions Balancing and Management (KOBiZE). For the market-based method, emission factors were derived from energy suppliers, or if unavailable, the Residual Mix factor from AIB. For district heating, the emission factors declared by heating suppliers were used.

Scope 2 (market-based) GHG emissions were calculated based on emission factors provided by suppliers, expressed in tonnes of CO₂ per megawatt hour (t CO₂/MWh).

According to the GHG Protocol Scope 2 Guidance, in the absence of detailed information on methane (CH₄) and nitrous oxide (N₂O) emissions, CO₂-only data may be used, provided the limitations of this approach are clearly stated.

The applied emission factors therefore include only CO₂ and do not account for other GHGs covered by the GHG Protocol. It is estimated that excluded CH₄ and N₂O emissions account for less than 1% of the total electricity generation-related emissions and do not significantly affect the overall results.

GHG emissions – 7R S.A.

							MILESTONES AND TARGET YEARS		
DISCLOSURE REQUIREMENT	UNIT	BASE YEAR (2022) *	2023	2024	CHANGE Y/Y (TCO2E)	CHANGE Y/Y (%)	2023	2030	2050
Gross Scope 1 GHG emissions*	t CO ₂ e	229,03	213,71	159,73	-53,98	-25,26% ^R	-	-	-
Percentage of Scope 1 GHG emissions from regulated emission trading schemes*	%	0	0	0	-	ZMIANA R/R ^R	-	-	-
Gross location-based Scope 2 GHG emissions*	t CO ₂ e	188,02	159,68	131,61	-28,07	-17,58% ^R	-	-	-
Gross market-based Scope 2 GHG emissions*	t CO ₂ e	210,68	186,93	122,09	-64,84	-34,68% ^R	-	-	-
Total GHG emissions (location-based) *	t CO ₂ e	417,05	373,39	291,33	-82,06	-21,98% ^R	-	-	-
Total GHG emissions (market-based) *	t CO ₂ e	439,71	400,64	281,82	-118,82	-29,66% ^R	-	-42%*	-

All greenhouse gas (GHG) emissions presented in this table refer to 7R S.A. The emissions cover all activities over which 7R S.A. has operational control, in accordance with ESRS 1 – DR 62 and DR 67. *The target approved by SBTi is set jointly for Scope 1 and Scope 2, based on the market-based method.

GHG emissions – 7R Group

DISCLOSURE REQUIREMENT	UNIT	2024 (BASE YEAR)	CHANGE Y/Y (TCO2E)	CHANGE Y/Y (%)
Gross Scope 1 GHG	t CO ₂ e	192,66	n/d	n/d
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	%	0%	n/d	n/d
Gross location-based Scope 2 GHG emissions	t CO ₂ e	214,11	n/d	n/d
Gross market-based Scope 2 GHG emissions	t CO ₂ e	146,27	n/d	n/d
Total GHG emissions (location-based)	t CO ₂ e	406,76	n/d	n/d
Total GHG emissions (market-based)	t CO ₂ e	338,93	n/d	n/d

All greenhouse gas (GHG) emissions presented in this table refer to the 7R Group. The emissions cover all activities over which the 7R Group has operational control, in accordance with ESRS 1 – DR 62 and DR 67.

GHG intensity based on net revenue

DISCLOSURE REQUIREMENT	UNIT	2023	2024	CHANGE Y/Y (%)
GHG intensity per net revenue				ZMIANA R/R (%)
Total GHG emissions (location-based) per net revenue	t CO ₂ e / 1 mln PLN	1,18	2,88	+137,29%
Total GHG emissions (market-based) per net revenue	t CO ₂ e / 1 mln PLN	1,27	2,40	+88,98%
Net revenue used to calculate GHG intensity (in financial statements) *	PLN	255 953 900,28	141 243 205,56	-

*The emissions intensity ratio was calculated using the company's total net revenue, as the core business of both the 7R Group and 7R S.A. is homogeneous and belongs to sectors with significant climate impact.

**Due to a lack of available data, total greenhouse gas emissions for 2023 refer only to 7R S.A. Total emissions for 2024 have been reported for the 7R Group.

[E1-7] GHG removals and GHG mitigation projects financed through carbon credits

In 2024, we did not purchase offset units or carbon credits.

[E1-8] Internal carbon pricing

In 2024, we did not use internal pricing for greenhouse gas emission units in processes related to managing climate change impacts.

[E1-9] Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

In 2024, we are adhering to regulations regarding the gradual implementation of the disclosure requirement under ESRS E1-9 concerning financial impacts, in line with Appendix C of ESRS 1.





2.2.

POLLUTION

[ESRS2 IRO-1]

Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

In 2024, we updated our double materiality assessment. As part of this process, actual and potential impacts, risks, and opportunities related to pollution were identified and subsequently assessed, both in the context of our own operations and across the value chain at upstream and downstream level.

Through the conducted assessment of pollution-related matters, we identified material impacts related to operations in our upstream value chain:

- Negative, actual environmental impact associated with the emission of pollutants into the air, water, and soil resulting from the extraction of primary raw materials and their subsequent processing into materials used in used in the construction of 7R's investments.

This impact is a direct consequence of the use of materials and raw materials by our General Contractors. The extraction of primary raw materials, such as sand, gravel, limestone, metal ores, and others, followed by their transportation and processing in industrial processes into construction materials such as cement, concrete, steel, or glass, results in the emission of pollutants into the air. These include particulates, volatile organic compounds, aliphatic and aromatic hydrocarbons, and many other substances that can negatively affect air quality and the natural environment.

During these processes, potential threats also extend to aquatic and soil environments. Pollution can occur as a result of chemical leaks or the unintended introduction of contaminants such as chemical compounds, particulates, or suspensions into water or soil. Consequently, such actions can lead to damage to aquatic and soil ecosystems, disrupting their balance and their ability to naturally regenerate.

We did not identify material risks or opportunities related to pollution.

The verification process for the double materiality assessment involved environmental experts representing external advisors.

Information related to pollution issues has been included in this report for the first time – it was not presented in our report for the previous year.



[E2-1] Policies related to pollution

We currently do not have a policy related to pollution. However, we intend to develop and formally introduce such a policy by 2026.

In line with the commitment outlined in our ESG Strategy, we plan to implement environmental, health, and safety guidelines for our General Contractors in 2025. Additionally, we will update the Code of Good Practices for contractors and aim for all our General Contractors to sign the implemented Code by 2026.



[E2-2] [E2-3] Targets, actions and resources related to pollution

We require General Contractors working with us on project implementation to avoid excessive ordering of materials and to reuse waste materials generated during construction, such as rubble or soil, in order to reduce pollutant emissions associated with the extraction of natural resources and their processing into construction materials.

In response to the identified material impacts related to air, soil, and water pollution resulting from the extraction of primary raw materials and their processing into materials used in our projects, we plan to implement environmental, health, and safety guidelines for our General Contractors in 2025. Our goal is for all General Contractors to sign the updated Code of Good Practices by 2026.

We plan to annually obtain information from our General Contractors regarding the compliance of their key materials suppliers with applicable environmental regulations. Specifically, we will monitor potential exceedances of permissible emission levels specified in relevant environmental permits, as well as the occurrence of incidents that could lead to air, soil, or water pollution. This initiative will enable us to track potential negative impacts throughout the supply chain and take appropriate actions to minimize them.

[E2-4] Pollution of air, water and soil

In 2024, we did not collect information on emissions of pollutants into the air, water, and soil resulting from the activities of our suppliers and manufacturers of raw materials and construction materials.

[E2-5] Substances of concern and substances of very high concern

Substances of concern and substances of very high concern do not constitute a material impact, risk, or opportunity in relation to our business activities.



[E2-6] Anticipated financial effects from pollution-related impacts, risks and opportunities

In 2024, we are adhering to regulations regarding the gradual implementation of the requirement to disclose information under ESRS E2-6 on financial impacts, in accordance with Appendix C to ESRS 1.



2.3.

WATER AND MARINE RESOURCES

[IRO-1] Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities

In 2024, we updated our double materiality assessment. As part of the verification process, we identified and assessed actual and potential impacts related to water and marine resources within our own operations and across the upstream and downstream value chain.

The double materiality assessment on the topic of water and marine resources covered the subtopic of water, including water withdrawal, water consumption, and water discharges. Our activities are not connected to marine resources.

As a result of the assessment, we identified the subtopic of „water,” encompassing water consumption and water withdrawal, as material.

We identified the following material impacts:

- Negative impact on water resources resulting from water consumption associated with construction activities during warehouse development, including the demolition of existing structures prior to the commencement of actual construction works.
- Negative environmental impact caused by water consumption related to the purchase of construction materials whose production requires substantial amounts of water, e.g., concrete, silicate blocks (water consumption within the upstream value chain).
- Negative impact resulting from water withdrawal for purposes related to construction processes (including the demolition of existing structures prior to the commencement of actual construction works).
- Negative environmental impact caused by water withdrawal related to the purchase of construction materials whose production requires significant quantities of water, e.g., concrete, silicate blocks (water withdrawal within the upstream value chain).
- Negative impact on water withdrawal and consumption within our own operations, directly associated with the execution of construction works, including the demolition of existing infrastructure, which requires water usage at various stages of technological processes. Water is used, among other things, for site spraying to reduce dust both during construction and demolition.
- Negative impact on water withdrawal and consumption within upstream value chain, arising from the fact that extraction and processing of raw materials, such as metal ores or fossil fuels, as well as the production of construction materials we use in our projects (e.g., concrete, steel), are characterized by high water demand. Significant amounts of water are used in activities such as washing, cleaning, cement hydration, and more.

We have not identified any material risks or opportunities related to water and marine resources.

Subtopics related to marine resources were assessed as non-material for the Company's activities due to the fact that marine resources are not utilized in our business operations.

Information on water and marine resource topics has been included in this report for the first time—it was not presented in the report for the previous year.

We conducted an analysis of the investments carried out in 2024, taking into account their location in areas exposed to water-related risks, including areas with significant water scarcity.

- low water stress area (<10%) (<10%): 7R Park Wrocław West II, 7R Park Przylesie 1 (BTS),
- medium-high water stress area (20–40%): 7R Park Tczew III, 7R Park Gdańsk III Barniewice, 7R BTS Czechowice South IV, 7R Park Gdańsk IV - Barniewice 2, Słupsk,
- high water stress area (40–80%): 7R City Flex Poznań East I.

The warehouses included in our portfolio in 2024 were located within areas exposed to water stress at the following levels:

- low water stress area (<10%): 7R Park Bydgoszcz I
- Medium-high water stress area (20–40%): 7R City Park Gdańsk Airport I – Sądzińska, 7R City Flex Kraków Airport I, 7R City Flex Katowice I, 7R Park Kielce and BTS Bielsko-Biała West I.

Our offices are located in areas classified as having medium-to-high water stress (Kraków, Gdańsk) and low water stress (Warsaw, Wrocław).

As part of each project, we engage in dialogue with local authorities—representing local communities—to better understand their needs and expectations concerning the area where the investment is being developed.

Detailed information on the process of identifying and assessing material impacts, risks, and opportunities related to water and marine resources is provided in Chapter 1.7 of this report.

Environmental experts representing external advisory firms participated in the verification of the double materiality assessment process.

¹ The analysis was conducted using the Aqueduct Water Risk Atlas, based on the „water stress” indicator, understood as the ratio of total water demand to the available renewable surface and groundwater resources.

[MDR-P] [E3-1] Policies related to water and marine resources

The ESG Strategy we adopted for the period until 2030 takes into account aspects related to water management and obliges us to design all warehouse buildings in accordance with BREEAM Excellent requirements. These requirements focus primarily on reducing the demand for potable water through the use of water-efficient fixtures, monitoring water leaks within the building, and limiting water consumption for landscaping irrigation. Additionally, in the warehouses constructed by us in 2024, the specifications for water fixtures complied with the EU Taxonomy requirements concerning maximum flow rates.

We currently do not have a water management policy. However, we plan to develop and formally introduce such a policy by 2026. The policy will address material impacts on water resources resulting from our operations, as well as risks and opportunities related to water management. The document will comply with the requirements of the EU Taxonomy, with its overarching goal being to reduce water withdrawal and consumption while promoting its sustainable use.

[MDR-A] [E3-2] Actions and resources related to water and marine resources

In 2024, we undertook actions aimed at reducing water consumption as well as initiatives to minimize the potential pollution of surface and groundwater resources resulting from wastewater discharge.

At 7R, river basins are considered a key factor in location assessments at various stages of project implementation. Before selecting locations for warehouse facilities, we conduct a detailed environmental assessment, including their placement within river basins, as part of the EDD (Environmental Due Diligence) and SDD (Sustainability Due Diligence) processes.

During the stage of obtaining environmental decision permits, we carry out analyses of the planned investment's placement within river basins, taking into account their sensitivity and the project's potential impact on water quality. We identify potential risks and plan mitigation measures to minimize identified impacts.

Additionally, in the environmental impact assessment process, we consider the status of waterbodies in accordance with the requirements of the Water Framework Directive and its annexes.



In 2024, we also monitored water consumption on construction sites.

In 2024, as part of the Wrocław West II project, we implemented a system enabling the use of greywater, previously used, for toilet flushing. However, we are taking steps to further increase water management efficiency. One such initiative is the construction of rainwater retention tanks, which can be used, for example, for irrigating green areas or spraying construction sites.

[MDR-T] [E3-3] Targets related to water and marine resources

We monitor the effectiveness of our actions in the rational management of water and in reducing its consumption by regularly analysing water consumption indicators at construction sites. We have set specific water consumption reduction targets, and progress toward achieving them is reported and assessed to enable continuous improvement of our practices. Additionally, we employ innovative technologies and water-saving solutions to meet our goals of minimizing the impact on water resources. These include equipping buildings with low-flow water fixtures, installing leak prevention systems, and recommending the use of plant species that require minimal watering during landscaping design.

Strategic Targets – Water

TARGET	KPI	BASLINE YEAR	2024	TARGET	SDGS	UN SDGS GOALS
We will implement an environmental policy covering issues related to climate change, water management, biodiversity, and the circular economy.	Implementation of a water management policy for 7R.	2024	We have initiated work, planned to implement it in Q2/Q3	2025		6.4 By 2030, significantly improve water-use efficiency across all sectors and ensure sustainable water withdrawal and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water shortages.
We will implement solutions that will reduce water consumption across 100% of our assets.	The number of buildings in the portfolio equipped with water-saving solutions compared to the total number of buildings in the reporting year	2022	100 %	Current		9.4 By 2030, upgrade infrastructure and promote sustainable industrialization by increasing resource-use efficiency and adopting clean and environmentally friendly technologies and production processes, with the participation of all countries in accordance with their capabilities.

Our water reduction goals cover both office locations and all investments we undertake. Such a comprehensive approach ensures the achievement of objectives across all locations where 7R operates, regardless of whether they are situated in areas with moderate or high drought risk. The company has not adopted goals related to marine resources, as its operations are neither dependent on nor have an impact on marine resources.

[E3-4] Water consumption

A material impact on water resources is the water consumption required for the construction of our warehouses. Additionally, water is used for our own needs in offices located in Gdańsk, Kraków, Warsaw, and Wrocław, as well as for warehouse operations. However, water consumption resulting from the functioning of our offices and warehouses does not constitute a material impact.

In 2024, a total of 4,060.35 m³ of water was consumed at our construction sites.

Data on water consumption for warehouse construction purposes is being published in our report for the first time and was not included in last year's report; therefore, no year-on-year comparative analysis has been conducted.



Water consumption at construction sites.

DATA	TYPE OF DATA	UNIT	CONSUMPTION IN 2024
Water Consumption	Total Water Consumption	m3	4 060,35
	Total water consumption in areas exposed to water-related risks, including areas with significant water scarcity	m3	Not Applicable
	Total amount of recycled and reused water	m3	-
	Total amount of stored water and changes in storage	m3	bd
Water Consumption Intensity	Total water consumption per 1 million EUR of net revenue	m3	123,73

Methodology Information: none of the construction projects carried out in 2024 were located in areas exposed to very high levels of water stress. It was assumed that water consumption is equal to water withdrawal. The presented data refers to water consumption associated with the execution of the following projects: 7R Park Gdańsk III Barniewice, 7R Park Tczew, 7R City Flex Poznań East, 7R Kąty Wrocławskie, 7R Park Gdańsk IV (Stage I and Stage II), 7R Park Gdańsk, 7R BTS Przylesie, and 7R Park Słupsk. To determine total water consumption within our own operations in m³ per each 1 million EUR of net revenue, the total net revenue from product sales for 2024, as stated in the Consolidated Report of the 7R S.A. Group for 2024, was taken into account, amounting to PLN 141,243,205.56. For the calculation of total water consumption per 1 million EUR of net revenue, the arithmetic average of the average Euro exchange rate in 2024 was used, amounting to PLN 4.3042 per EUR (arithmetic average of the monthly average exchange rates determined by the National Bank of Poland on the last day of each month from January 1, 2024, to December 31, 2024).

[E3-5]

Anticipated financial effects from water and marine resources-related impacts, risks and opportunities

In 2024, we are applying the provisions regarding the gradual implementation of the disclosure requirement for ESRS E3-5 on financial effects, in accordance with Appendix C to ESRS 1.



2.4.

BIODIVERSITY AND ECOSYSTEMS

[SBM-3]

Material impacts, risks and opportunities and their interaction with strategy and business model

[IRO-1]

Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities

In 2024, we updated our double materiality assessment. As part of the verification process, we identified and assessed actual and potential impacts related to biodiversity and ecosystems in our own operations as well as across the upstream and downstream value chain. The assessment also considered dependencies on biodiversity and ecosystems, focusing on ecosystem services that are critical to the functioning of our company and its value chain. We identified the following material impacts, risks, and opportunities in the area of biodiversity and ecosystems:

- Negative, actual impact resulting from investments leading to a reduction in local biodiversity, caused by changes in land use and tree removal in areas of particular environmental value.
- Positive, actual impact on biodiversity through the implementation of solutions that support biodiversity in newly designed investments, such as planting vegetation.
- Positive, actual impact on local biodiversity and improved living conditions for animals by reducing grass mowing on investment sites.
- Positive, actual impact on reducing flood risks through the implementation of rainwater retention solutions on investment sites.
- Positive, actual impact on local biodiversity by planting forests on unused and undeveloped land.
- Reputational risk associated with public and key stakeholder perceptions of 7R's activities due to land degradation caused by changes in soil structure during investments.

The implementation of investments on biologically active land may lead to a reduction in green areas. Construction works can affect soil structure and disrupt the functioning of local ecosystems. Soil sealing resulting from warehouse development reduces the land's capacity to absorb water, which may contribute to local flooding. Additionally, the construction of warehouse buildings often requires the removal of the humus layer, which is essential for the proper functioning of soil ecosystems. At the same time, we undertake actions aimed at enhancing biodiversity. As part of our investments, we implement initiatives such as tree planting, reducing grass mowing on warehouse premises, managing projects to prevent the spread of invasive alien species, retaining rainwater, and afforesting unused land. During greening efforts, we exclusively use non-invasive plant species, and, when necessary, we relocate valuable plant species to safe locations, ensuring suitable conditions for their continued development.

Our investments carried out in 2024 did not affect any endangered species listed in the European Red List of Threatened Species (IUCN publication) or the Polish Red List of Threatened Species. These matters are thoroughly examined during environmental inventories with the participation of ecologists.

A list of significant locations, i.e., warehouse buildings under our operational control, is provided in Chapter 1.4 of this report.

Three of our locations are situated within areas sensitive to biodiversity:

- 7R City Park Gdańsk Airport I – Sądzińska – located in the buffer zone of the Trójmiejski Landscape Park,
- 7R City Flex Kraków Airport I – located within the boundaries of the Tenczyński Landscape Park,
- 7R Park Kielce – located within the boundaries of the Chęcińsko-Kielecki Landscape Park.

These facilities do not negatively impact protected areas, nor do their operations lead to the deterioration of natural habitats or species habitats. During the construction phase, we applied measures to minimise environmental impact in line with the requirements specified in environmental decisions. These included performing tree and shrub removal outside of the bird nesting season, using plant species native to local geographic and habitat conditions for landscaping, and carrying out construction activities with due caution to prevent contamination of groundwater, surface water, and soil. Consequently, potential negative impacts are considered to have been mitigated to the required extent.

As part of the double materiality assessment, we did not identify any material negative impacts related to land degradation, desertification, or soil sealing.

To date, we have not conducted a biodiversity risk assessment or analysed transition opportunities in this area. Detailed information on the process of identifying and assessing material impacts, risks, and opportunities related to biodiversity and ecosystems is presented in Chapter 1.7 of this report.

[E4-1]

Transition plan and consideration of biodiversity and ecosystems in strategy and business model

In 2024, the Company did not have a transition plan regarding biodiversity and ecosystems. Our ESG Strategy includes strategic goals related to biodiversity, which are presented below in section [E4-4]. In 2024, we did not conduct an assessment of the resilience of our strategy and business model in relation to biodiversity. In 2024, in accordance with our ESG strategy, a biodiversity development plan was developed for each implemented project allowing us to minimize the impact of our activities on local ecosystems.

⁴applies to each project whose implementation began after the third quarter of 2023

Policies related to biodiversity and ecosystems

Our ESG Strategy takes into account aspects related to biodiversity and ecosystem management.

Currently, we do not have a policy for the protection of biodiversity and ecosystems. In 2025, we plan to implement an environmental policy that will also address issues related to biodiversity. The policy will consider material impacts on biodiversity resulting from our operations, as well as the risks and opportunities associated with them, and it will comply with the requirements of the EU Taxonomy. The goal of our policy will be to protect and maintain ecosystems in areas where our investments are carried out.

We have not adopted sustainable practices or policies in the areas of agriculture, ocean and marine protection, or deforestation prevention, as these aspects do not represent material impacts related to our business activities.



Actions and resources related to biodiversity and ecosystems

All our investments are managed in accordance with the guidelines of BREEAM certification. As part of these guidelines, an ecologist prepares a report for each project containing recommendations that go beyond the standard requirements of environmental decisions—such as planting a specific area of flowering meadows or installing insect hotels. These recommendations are implemented in all our projects. In addition, we comply with the conditions set out in environmental decisions for each investment and require our General Contractors to do the same. All environmental mitigation measures are consulted with local authorities (e.g. in the context of requirements set out in environmental decisions) and ecologists. General Contractors are obliged to carry out projects in line with the defined Building Standard, which forms part of the contractual agreement. This document outlines all technical requirements for buildings, including key provisions related to biodiversity protection.

Each investment is preceded by in-depth Environmental Due Diligence (EDD) and Sustainability Due Diligence (SDD) analyses, assessing environmental impacts, including on biodiversity. The investment process begins with a thorough analysis of the selected location. We strive to implement projects outside protected areas and, where possible, avoid activities in environmentally protected zones. Where implementation in areas of high biological value is necessary, detailed environmental inventories are conducted with the participation of ecologists. None of our warehouses under construction in 2024 were located within protected areas.



ONE OF OUR PRIORITIES IS BIODIVERSITY COMPENSATION

3 409

trees

200

shrubs

For each project initiated after Q3 2023, we prepare a Biodiversity Development Plan. In total, five such plans were developed in 2024.

One of the Company's priorities is to compensate for the loss of vegetation. In 2024, we planted 3,409 trees and 200 shrubs as part of compensatory planting efforts. Additionally, to support local flora and fauna, we established 500 m² of flowering meadows. These meadows were created as part of the following projects: 7R Park Wrocław West II and 7R Park Przylesie 1 (BTS).

Establishing meadows is a voluntary initiative, guided by ecological recommendations. Besides improving the aesthetics of the surroundings, meadows serve as important ecological corridors, essential for biodiversity conservation. Last year, we also installed insect hotels and logs to support local insect populations.

On selected projects, we plan to implement innovative solutions such as rooftop green terraces, which will further enhance the ecological functions of warehouse buildings.

²Supplies to each project whose implementation began after the third quarter of 2023.

To protect natural habitats, we take active steps to eliminate invasive species that threaten local ecosystems. In 2023, we introduced an additional requirement to inspect investment plots for the presence of invasive alien species, based on a dedicated checklist. This practice continued in 2024. Where such species are identified, a removal plan is prepared in cooperation with an ecologist. According to ecological reports, an invasive species — Canadian goldenrod — was detected in one location in 2024 (Kąty Wrocławskie). This project was completed in mid-2024, during which over 30,000 m² of goldenrod was removed. After completion, the effectiveness of the removal and implementation of ecological recommendations were verified. This process will be replicated in future projects.

We have implemented guidelines for the management of external areas for warehouse and production facilities, taking into account BREEAM biodiversity guidelines. These include the use of native plant species that naturally occur in the country and prohibit the use of invasive species such as glossy cotoneaster, Buddleja Davidii, Himalayan balsam, Japanese knotweed, and rugosa rose.

Our company adheres to principles requiring a comprehensive assessment of the site before starting any investment, including its ecological value and potential impact on surrounding areas. As part of BREEAM certification requirements, the impact of the investment on ecologically valuable areas nearby is also analysed. The main factors that may negatively affect the environment include noise associated with construction work and increased vehicle traffic related to deliveries. Another significant aspect is the reduction of biologically active areas due to construction activities. Considering this, we implement compensatory measures, such as additional plantings in accordance with the ecologist's guidelines, to compensate for potential losses and restore ecosystem balance. For each project we undertake, we also analyse issues related to potential land contamination, and if necessary, studies are conducted with the involvement of soil contamination specialists. Where required, remediation actions are taken to clean the site.

Every investment is preceded by a detailed environmental inventory, and if tree removal is necessary, we perform replacement plantings. We are aware that the construction process may cause inconveniences for local communities and impact the environment, which is why we take all possible measures to minimize the impact on areas developed in connection with our activities.



The actions we have undertaken were fully compliant with the requirements specified in environmental decisions and aimed at minimizing the potential negative impact on the natural environment, including biodiversity. In implementing these actions, we ensured compliance with all formal obligations arising from regulations. These actions did not constitute compensatory measures (offsetting) as defined in ESRS E4-3, paragraph 28b, but rather formed part of broader mitigation measures, arising from legal provisions and formal obligations.



Targets related to biodiversity and ecosystems

Our targets regarding biodiversity and ecosystems are included in the ESG Strategy and have remained unchanged in the past year:

Strategic Targets – Biodiversity and Ecosystems

TAR-	KPI	BASELINE YEAR	2024	TARGET	SDGS	UN SDGS GOALS
For all our new invest-ments, we will develop a biodiversity enhance-ment plan.	The number of new investments with a biodiver-sity enhance-ment plan in the reporting year compared to the total number of investments / for the reporting year	Q4 2023	65%*	Current		15.A Mobilize and significantly increase financial resources from various sources to con-serve and sustainably use biodiversity and ecosystems.
We will implement an environmental policy covering issues related to climate change, water management, biodiversity, and the circular economy	The implementa-tion of the policy	2024	We have initiated work and plan to implement it in Q2/Q3 2025	2025		15.A Mobilize and significantly increase financial resources from various sources for the conservation and sustaina-ble use of biodiversity and ecosystems.

* In 2024, we carried out eight projects, three of which began in 2023. For all investments initiated in 2024, biodiversity action plans were prepared.

The goals we have adopted align with the Kunming-Montreal Global Biodiversity Framework for the post-2020 period, the EU Biodiversity Strategy for 2030, and national policies and regulations concerning biodiversity and ecosystems. They are relevant to the activities of our company, regardless of the geographic location in which they are carried out. The goals focus on proactive actions for biodiversity but do not include compensatory mechanisms.

In 2024, a biodiversity enhancement plan was developed for each new investment. A total of 5 plans were created, each individually tailored to the specifics of the respective project and local environ-mental conditions, allowing for the minimization of negative impacts on ecosystems.



Developing biodiversity plans for all new projects ensures that every investment we undertake has a clearly defined framework that incorporates the protection and management of biodiversity. This goal promotes a proactive approach at the planning stage of new investments, focusing on identifying and eliminating potential negative impacts on biodiversity before they occur. In doing so, it aligns with the mitigation hierarchy – avoidance level.

In 2024, we did not have a formally implemented policy regarding biodiversity and ecosystems. In line with the commitment outlined in our ESG Strategy, we plan to adopt an environmental policy in 2025, which will also address issues related to biodiversity. Its implementation will represent a formalized commitment to minimizing the environmental impacts associated with our operations, aligning with the second level of the mitigation hierarchy – impact minimization.

During the goal-setting process, ecological thresholds were not considered due to the lack of sufficient and consistent data on specific ecosystems and the high variability of environmental conditions, which prevents precise determination and attribution of impacts.

[E4-5] Impact metrics related to biodiversity and ecosystems change

Three of our locations are situated within areas sensitive in terms of biodiversity. These are:

- 7R City Park Gdańsk Airport I – Sąsiedzka (in the buffer zone of the Trójmiejski Landscape Park, area: 4.69 ha),
- 7R City Flex Kraków Airport I (within the boundaries of the Tenczyński Landscape Park, area: 11.3 ha),
- 7R Park Kielce (within the boundaries of the Chęcińsko-Kielecki Landscape Park, area: 15.02 ha).

The operations of these facilities do not negatively impact the designated protected areas nor lead to the deterioration of natural habitats or species habitats.

In 2024, we achieved our environmental goal of developing a biodiversity enhancement plan for each new investment. A total of 5 plans were created. Each plan was individually tailored to the specifics of the respective project and local environmental conditions, allowing us to minimize the negative impact on ecosystems.

[E4-6] Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities

In 2024, we are applying the provisions regarding the gradual implementation of the disclosure requirement for ESRS E4-6 on financial effects, in accordance with Appendix C to ESRS 1.



2.5.

RESOURCE USE AND CIRCULAR ECONOMY

[IRO-1]

Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

In 2024, we updated our double materiality assessment. The assessment covered subtopics related to resource use and the circular economy, including resource inputs, resource outputs associated with products and services, as well as waste and waste management issues.

As a result of the assessment, the following topics were identified as material: resource inputs and resource outputs in relation to the use of natural resources for the production of building materials, the subsequent use of these materials in building construction, and the generation of waste.

Our impact on resource use and the circular economy is related to:

- Negative actual impact on the gradual depletion of non-renewable resources due to the use of natural resources (e.g., sand, metals) for the production of building materials (e.g., concrete, steel structures) and the application of these materials in building construction.
- Negative actual impact on the environment resulting from the generation of waste during warehouse construction and its subsequent processing and disposal, which involves the consumption of natural resources such as energy, water, and raw materials, as well as increasing pressure on the environment.
- Positive actual impact on waste management due to actions taken to segregate and recycle waste at construction sites.

We did not identify any material risks or opportunities related to resource use and the circular economy.

Environmental experts representing external consultants were involved in the verification process of the double materiality assessment. As a result of the review of key impacts, risks, and opportunities, the issue of environmental impact in the context of resource use and the circular economy was deemed material.

Detailed information regarding the process of identifying and assessing material impacts, risks, and opportunities related to the circular economy is presented in Chapter 1.7 of this report.

[MDR-P] [E5-1]

Policies related to resource use and circular economy

Our ESG Strategy for the period up to 2030 incorporates aspects related to resource use and the circular economy and assumes the design of all warehouse buildings in accordance with the BREEAM Excellent certification. In this context, these requirements primarily focus on the efficient use of raw materials, resource consumption monitoring, waste segregation, waste minimization, promoting recycling and reuse of materials, and introducing innovative technological solutions that support resource efficiency and minimize environmental impact.

We have not yet adopted a policy on the circular economy. By 2026, we plan to implement an environmental policy that will also address issues related to the circular economy. This policy will take into account material impacts related to resource use and the circular economy resulting from our operations and will comply with the requirements of the EU Taxonomy. Our policy will focus on reducing the consumption of natural resources, minimizing waste, and efficiently using resources through the implementation of new technologies, recycling, and recovery. Additionally, we intend to introduce environmental, health, and safety guidelines for our General Contractors, which will include commitments related to construction waste management, such as ensuring 70% of waste is sent for recycling and utilizing materials derived from recycling. This will enable us to achieve our goal of ensuring that at least 70% of construction waste is directed toward reuse, recycling, and other recovery processes.

[MDR-A] [E5-2]

Actions and resources related to resource use and circular economy

The actions we undertook in 2024 incorporated circularity requirements stemming from both applicable legal regulations and BREEAM certification standards. During the design and construction phases of warehouses, we establish waste management guidelines that we implement in collaboration with General Contractors. The General Contractor is obligated to estimate the anticipated amount of construction waste to be generated and subsequently monitor these quantities throughout the investment process. Additionally, we require General Contractors to segregate waste during construction and document information related to the transfer of waste to specialized companies, as well as data regarding the further handling of the collected waste. Construction waste from 7R projects is recycled in accordance with BREEAM certification requirements. We ensure the efficient use of materials during construction by requiring proper storage to minimize the risk of damage. Our requirements for material usage, imposed on General Contractors, include recommendations for using rented formwork and sustainably sourced wood (certified by FSC or PEFC).The General Contractor is required by us to avoid excessive ordering of materials and to reuse materials generated during construction, such as rubble or soil. We also recommend the use of reusable packaging.

In 2024, we engaged in activities related to resource utilization and the promotion of a circular economy, particularly in the context of construction projects. A key element of these activities was collaboration with General Contractors, whom we obligated to manage waste in accordance with BREEAM certification guidelines. Waste containers on construction sites were clearly labelled with information about the types of waste and their codes. We also required contractors to provide containers for hazardous waste and to segregate municipal waste.


The actions we planned aim to further minimize the negative impact on the environment by promoting the sustainable use of resources and the closed-loop circulation of materials in construction processes.

[MDR-T] [E5-3]

Targets related to resource use and circular economy

In our ESG Strategy, we committed to achieving the following goal related to resource use and the circular economy:

Strategic target – Resource use and circular economy

TARGET	KPI	BASELINE YEAR	2024	TARGET	SDGS	UN SDGS TARGET
We will implement an environmental policy covering issues related to climate change, water management, biodiversity, and the circular economy.	Policy implementation	2024	We have initiated work and plan to implement the policy in Q2/Q3 2025.	2025		12.5 B By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse.

The goal we have adopted is voluntary and does not stem from applicable legal regulations. Responsibility for its implementation lies with the Management Board of our Company, which monitors progress and adjusts the strategy in response to changes in the market and regulatory environment.



The goal related to implementing a circular economy policy supports the creation of solutions designed with durability, ease of disassembly, repairability, and recyclability in mind. This makes it possible to reduce waste and effectively reuse materials.

The policy will focus on the rational management of resources and the reduction of reliance on primary raw materials, which is critical in the context of the identified material impact related to the depletion of non-renewable resources used in production processes and construction investments by our General Contractors. The policy will include commitments to the rational use of renewable resources and their sustainable sourcing, as well as aspects related to waste management, including preparing waste for appropriate processing.

The implementation of the policy applies to all levels of the waste management hierarchy.

Environmental thresholds were not considered in the process of setting goals.

[E5-4] Resource inflows

We are responsible for designing buildings, creating architectural and technical concepts that form the foundation for construction work. General Contractors, on the other hand, manage the entire construction and assembly process, including all stages of construction, as well as the procurement and delivery of necessary materials. The key materials used in the projects include concrete, aggregates, metals, sand, asphalt, and cement. Water is also utilized during construction activities.

Data on material consumption for warehouse construction is being published in our report for the first time and was not included in the report for the previous year. Therefore, no year-on-year comparative analysis has been conducted in this regard.

In 2024, we did not collect data on the quantity of recycled materials used during construction activities or the share of such materials in the total amount of materials used. We plan to start collecting data in this area. We do not directly utilize critical raw materials or rare earth metals in our operations. All biological materials used by us are sustainably sourced and hold the necessary certifications.

⁴ The waste management hierarchy includes: a) prevention; b) preparation for reuse; c) recycling; d) other recovery methods, e.g., energy recovery; and e) disposal

⁵ Data on water consumption is provided in the chapter concerning the ESRS E3 standard.

Consumption of significant materials during construction implementation.

RAW MATERIALS AND MATERIALS	UNIT	2024 ¹
Total mass of products and technical/biological materials used to produce goods and services during the reporting period ²		
Concrete	m ³	28 715,00
FSC/PEFC-certified wood (sustainably sourced)	Mg	5,70
Non-certified wood	Mg	0
Percentage share of FSC/PEFC-certified wood (sustainably sourced)	%	100
Materials recovered/recycled and used in construction	Mg	0
Metals	Mg	29 545,30
Concrete	Mg	88 152,32
Sand	Mg	10 297,35
Aggregate	Mg	96 304,95
Cement	Mg	2 216,61
Asphalt	Mg	14 307,29
Mineral wool	Mg	2 537,75
Sandwich panels	Mg	675,16
Plastics	Mg	377,74
Concrete blocks	Mg	246,20
Styrofoam, XPS foam (extruded polystyrene)	Mg	27,04
Ceramic tiles	Mg	47,86
Gypsum boards, gypsum boards with mineral wool	Mg	143,90
Silicate blocks	Mg	826,20
Skylights and smoke vents	Mg	71,44
Paints	Mg	2,56
Windows	Mg	9,28
Other wall and floor finishing elements	Mg	148,94
Sanitary devices / sanitary fittings	Mg	11,19
Other components of heating, ventilation, lighting, fire protection, and monitoring systems	Mg	54,30
Other landscaping structures	Mg	6,14

Methodology information: the presented data on the quantities of materials used during operations pertain to significant materials and raw resources. The data was collected based on LCA (Life Cycle Assessment) analyses. For some material consumption data, where usage was reported in units other than mass, the data was estimated by converting, e.g., the number of items into mass using actual or averaged conversion factors specific to the type of material.

* Data on water consumption is provided in the chapter concerning the ESRS E3 standard.

** For projects implemented in 2023 and 2024, the data includes the total material consumption during the entire construction process; this applies to the projects 7R Park Gdańsk III Barniewice, 7R Park Tczew (Swarożyn), and 7R Kąty Wrocławskie.

*** The presented data includes materials used for the implementation of the following projects: 7R Park Gdańsk III Barniewice, 7R Park Tczew (Swarożyn), 7R City Flex Poznań East (Franowo), 7R Kąty Wrocławskie, 7R Park Gdańsk IV (Stage I – InPost).

[E5-5] Resource outflows

Waste

Our operations are focused on designing buildings, which are subsequently constructed by General Contractors on our behalf. The waste generated during the construction process by General Contractors represents a material impact within our value chain.

The double materiality assessment conducted in 2024 highlighted that waste generation during project execution is a material topic. We monitor data on the quantities of waste generated during construction activities carried out by General Contractor.

Total amount of waste generated during construction activities

INDICATOR NAME	UNIT	2023*	2024**	CHANGE (Y/Y) [%]
Total amount of waste generated	Mg	359,70	516,78	43,7
Total amount of non-hazardous waste generated	Mg	359,70	516,78	43,7
Total amount of hazardous waste generated	Mg	0	0	0

*The presented data for 2023 includes the amounts of waste generated during the implementation of the following projects: 7R City Park Gdańsk Airport I - Sądzka, 7R City Flex Kraków Airport I, 7R City Flex Katowice, 7R City Park Gdańsk South II – Lubewo, 7R Wrocław West II, 7R Park Tczew III – Stage I, 7R Park Gdańsk III (Barniewice) - Stage I, 7R BTS Czechowice South IV.

Methodology information: the presented data regarding the total amounts of waste generated during construction activities are based on waste transfer cards and recycling process statements provided by General Contractors. The data pertains to non-hazardous waste. The amount of waste generated, as presented in this report, has been updated compared to the data included in our 2023 Report. This update is due to the fact that, for two projects (7R Park Gdańsk III and 7R BTS Czechowice South IV), the data presented in the 2023 Report was estimated based on the average waste production during the initial phases of construction for other projects.

In 2024, the total amount of waste generated by General Contractors carrying out construction work for us amounted to 516.78 Mg, compared to 359.70 Mg in 2023. The quantities of waste generated in specific years depend on the number of projects undertaken, the area of land covered by the projects, and the scope of the work performed. In 2024, no hazardous waste was generated.

During the construction of our warehouses, no radioactive waste is produced.

7R, when disclosing information about waste composition, focuses on waste streams that are significant to its construction activities. The key types of waste generated during construction projects carried out by General Contractors are construction-related waste. In 2024, the largest share of waste consisted of the following code:

- 17 09 04 mixed construction, renovation, and demolition waste other than those mentioned in 17 19 01, 17 09 02, 17 09 03,
- 17 01 07 mixed waste from concrete, brick rubble, ceramic materials, and equipment components,
- 15 01 03 wooden packaging.

The waste primarily consisted of the following materials: non-metallic minerals, plastics, ceramic materials, and metals.

To calculate data on the total amounts of waste, we use actual data obtained from direct measurements carried out by waste receivers at the construction sites of ongoing projects.

Methods of further management of waste generated during construction projects

INDICATOR NAME	UNIT	2023	202
Preparation for reuse	Mg	0	0
Recycling	Mg	0	0,6
Other recovery processes	Mg	312,78	471,01
Total	Mg	312,78	471,61
Incineration	Mg	0	0
Landfilling	Mg	46,92	45,18
Other disposal processes	Mg	0	0
Total	Mg	46,92	45,18
Total amount of non-recycled waste	Mg	46,92	45,18
Percentage of non-recycled waste	%	13,04	8,74

Methodology information: the presented data regarding the further management of construction waste is based on waste transfer cards and statements on the recycling process provided by General Contractors. The data pertains to non-hazardous waste. In cases where documentation confirming the further treatment of generated waste was not available, it was assumed that the waste was disposed of. The amount of waste subjected to specific methods of further management in 2023 has been updated compared to the data included in our 2023 Report. This update is due to the fact that, for two projects (7R Park Gdańsk III and 7R BTS Czechowice South IV), the data presented in the 2023 Report was estimated based on the average recycling rate of waste from the initial phases of construction for other projects.

The total amount of waste for which disposal was avoided in 2024 amounted to 471.61 Mg, as this waste was subjected to recovery or recycling processes. A portion of the waste, 45.18 Mg, was disposed of through landfilling. The percentage of non-recycled waste in 2024 was 8.74%, which was lower than the percentage of non-recycled waste in 2023, which stood at 13.04%.

[E5-6]

Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities

In 2024, we are applying the provisions regarding the gradual implementation of the disclosure requirement for ESRS E5-6 on financial effects, in accordance with Appendix C to ESRS 1.



3

EU TAXONOMY
DISCLOSURE

INTRODUCTION

In this report, we disclose information for the first time in accordance with Regulation (EU) 2020/852 of the European Parliament and Council of June 18, 2020, on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (commonly known as the EU Taxonomy). Currently, disclosing information in line with the EU Taxonomy is voluntary for us and is being conducted ahead of the mandatory disclosure requirements for the parent company, 7R S.A., and its subsidiaries.

The assessment of the compliance of economic activities was conducted based on the requirements of the technical screening criteria specified in the following delegated acts:

- Commission Delegated Regulation (EU) 2021/2139 of June 4, 2021, supplementing Regulation (EU) 2020/852 by establishing technical screening criteria for determining the conditions under which an economic activity qualifies as making a substantial contribution to climate change mitigation or climate change adaptation, as well as determining whether that economic activity does not cause significant harm to any of the other environmental objectives.
- Commission Delegated Regulation (EU) 2022/1214 of March 9, 2022, amending Delegated Regulation (EU) 2021/2139 regarding economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 regarding public disclosure of specific information concerning those types of economic activities (Text with relevance to the EEA).
- Commission Delegated Regulation (EU) 2023/2485 of June 27, 2023, amending Delegated Regulation (EU) 2021/2139 by establishing additional technical screening criteria for determining the conditions under which certain types of economic activities qualify as making a substantial contribution to climate change mitigation or climate change adaptation, as well as determining whether that economic activity does not cause significant harm to any of the other environmental objectives.
- Commission Delegated Regulation (EU) 2023/2485 of June 27, 2023, amending Delegated Regulation (EU) 2021/2139 by establishing additional technical screening criteria for determining the conditions under which certain types of economic activities qualify as making a substantial contribution to climate change mitigation or climate change adaptation, as well as determining whether that economic activity does not cause significant harm to any of the other environmental objectives.

The Minimum Safeguards outlined in Article 18 of Regulation 2020/852 are procedures applied to ensure compliance with the United Nations Guiding Principles on Business and Human Rights („Implementing the United Nations ,Protect, Respect and Remedy’ Framework”) and the OECD Guidelines for Multinational Enterprises.

Disclosures have been prepared in accordance with the Commission Delegated Regulation (EU) 2021/2178 of July 6, 2021, supplementing Regulation (EU) 2020/852 by specifying the content and presentation of information concerning environmentally sustainable economic activities to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU, and defining the method for fulfilling this disclosure obligation (hereinafter: Regulation 2020/2178).

The information presented in this chapter, as with the report itself, pertains to the reporting period from January 1, 2024, to December 31, 2024.

Identification of Taxonomy eligible and non-eligible activities

In 2024, we conducted a verification of the activities eligible under the taxonomy that were identified in the previous reporting year. To verify the activities of the parent company, 7R S.A., and its subsidiaries, an analysis of turnover, capital expenditures (CapEx), and operating expenditures (OpEx) was performed based on the financial data presented in the Consolidated Financial Statement of the 7R Group for the period 01.01.2024 - 31.12.2024 (hereinafter: financial statement for 2024). The Group's activities qualifying under the taxonomy are as follows:

- CCM 7.1 Construction of new buildings,
- CCM 7.7 Acquisition and ownership of buildings,
- CCM 6.5 Transport by motorcycles, passenger cars, and light commercial vehicles.

The activity CCM 6.6 Road transport of goods was not included in the reporting year, as the transport company 7R Solution Sp. z o.o. was liquidated on August 8, 2023.



Assessment of Taxonomy-aligned activities

To identify Taxonomy-aligned activities (environmentally sustainable), an assessment was conducted to determine compliance with the technical screening criteria for substantial contribution and the Do No Significant Harm (DNSH) criteria in relation to other environmental objectives. We also performed an assessment of compliance with minimum safeguards.

Assessment of compliance with Technical Screening Criteria

We conducted an analysis of the technical screening criteria for substantial contribution and the criteria for Do No Significant Harm (DNSH) to other environmental objectives in order to confirm whether the identified eligible activities qualify as taxonomy-aligned (environmentally sustainable). The results of the analysis indicated that the activities CCM 7.1 Construction of new buildings, CCM 7.7 Acquisition and ownership of buildings, and CCM 6.5 Transport by motorcycles, passenger cars, and light commercial vehicles in 2024 cannot be classified as taxonomy-aligned.

Minimum Safeguards

The assessment of whether the economic activity complies with the minimum safeguards was carried out based on the internal procedures and policies in force within the Group in 2024. The analysis included compliance with the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, including the principles and rights outlined in the International Labour Organization Declaration and the International Bill of Human Rights. The assessment of compliance with the minimum safeguards was conducted based on the study published by the Sustainable Investment Forum Poland (POLSIF) in July 2024.

The 7R Group operates in accordance with applicable regulations and internal policies. In 2024, work began on developing a supplier assessment system, with further implementation scheduled for 2025. As part of this project, we plan to introduce surveys focused on sustainability-related issues. The main goal of these surveys will be to monitor and evaluate the social and environmental performance of suppliers, integrate local entities into the supply chain, analyse the impact of our practices on particularly vulnerable suppliers, and set goals and take actions related to communication and relationship management with business partners.

In the reporting year, no final court rulings were issued concerning violations that would contradict the principles outlined in the aforementioned guidelines. Additionally, no reports were recorded in the registers of the OECD National Contact Point (OECD NCP), the Business and Human Rights Resource Centre (BHRRC), or other legal entities.

Presentation of Key Performance Indicators

This chapter presents tables of key performance indicators (KPIs) using the formula for disclosing key performance indicators for non-financial undertakings in accordance with Annex II of Regulation 2020/2178.

Accounting Principles

The basis for calculating the key performance indicators for turnover (KPI Turnover), capital expenditures (KPI CapEx), and operating expenditures (KPI OpEx) was the financial statement for 2024, prepared in accordance with the adopted accounting principles. In line with the methodology for preparing financial statements, relevant consolidation exclusions were applied. To eliminate the risk of double counting, financial costs were not included more than once. The parent company, 7R S.A., supervised the process of preparing the key performance indicators.



KPI turnover

The denominator of turnover includes the Group's consolidated revenues from the sale of products and services for 2024, based on the financial statement for 2024. The numerator includes revenues from environmentally sustainable activities (taxonomy-aligned). The numerator reflects the portion of turnover derived from activities that are consistent with the taxonomy (environmentally sustainable).

Based on the turnover analysis, taxonomy-eligible activities included CCM 7.1 Construction of new buildings, CCM 7.7 Acquisition and ownership of buildings and CCM 6.5 Transport by motorcycles, passenger cars, and light commercial vehicles.

KPI CapEx

The denominator of the indicator includes the total costs related to capital expenditures presented in the financial statement for 2024. The numerator reflects the portion of capital expenditures that align with the taxonomy (environmentally sustainable). The capital expenditures considered include investments in real estate, such as costs related to the construction of warehouses, as well as expenditures on fixed assets. Capital expenditures related to land acquisition were not included as qualifying activities under the taxonomy, based on the review of alignment with the description provided in the „Activity Description” section and the auxiliary use of NACE codes in the aforementioned Regulations. Based on the analysis of CapEx, activities qualifying for classification have been identified, including CCM 7.1 Construction of new buildings and CCM 7.7 Acquisition and ownership of buildings.

KPI OpEx

The denominator of operating expenditures consisted of costs related to the ongoing management of the Group's assets. The numerator included the portion of operating expenditures that qualify under the taxonomy (environmentally sustainable).

Compared to the data published in the previous year, the table below excludes operating expenditures of the Group related to the depreciation of fixed assets, amortization of intangible assets, taxes, and costs associated with resources, utilities, and services necessary for the Group's operations, except for repair and maintenance costs (services) and dedicated IT systems, which were included in the calculations.

Based on the analysis of OpEx, activities qualifying for classification have been identified, including CCM 7.1 Construction of new buildings, CCM 7.7 Acquisition and ownership of buildings, and CCM 6.5 Transport by motorcycles, passenger cars, and light commercial vehicles.

Indicators for the previous reporting year were not recalculated due to the current voluntary nature of the Group's reporting in accordance with applicable laws.

KPI turnover

FINANCIAL YEAR 2024		2024		SUBSTANTIAL CONTRIBUTION CRITERIA						DNSH CRITERIA ('DOES NOT SIGNIFICANTLY HARM')										
ECONOMIC ACTIVITIES (1)	CODE (2)	TURNOVER (3)	PROPORTION OF TURNOVER, YEAR 2024(4)	CLIMATE CHANGE MITIGATION (5)	CLIMATE CHANGE ADAPTATION (6)	WATER (7)	CIR- CULAR ECONO- MY (8)	POLLU- TION (9)	BIODIVER- SITY (10)	CLIMATE CHANGE MITIGA- TION (11)	CLI- MATE CHAN- GE ADA- PTA- TION (12)	WATER (13)	CIR- CULAR ECONO- MY (14)	POLLU- TION (15)	BIODI- VERSITY (16)	MINIMUM SAFE- GUARDS (17)	PROPORTION OF TAXONOMY ALIGNED (A.1.) OR -ELIGIBLE (A.2.) TURNOVER, YEAR N-1 (18)	CATEGORY ENA- BLING ACTIVITY (19)	CATEGORY TRAN- SITIONAL ACTIVI- TY (20)	
		PLN	%	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED)																				
TURNOVER OF ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED) (A.1)		0	0	0%	0%	0%	0%	0%	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	-	-	
OF WHICH ENABLING			-	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-	-	E		
OF WHICH TRANSITIONAL			-	0%						-	-	-	-	-	-	-	-		T	
A.2. TAXONOMY-ELIGIBLE BUT NOT ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (NOT TAXONOMY-ALIGNED ACTIVITIES)																				
CONSTRUCTION OF NEW BUILDINGS	CCM 7.1	95 558 580,24	67,66	EL	N/EL	N/EL	N/EL	N/EL	N/EL							-				
TRANSPORT BY MOTOR- CYCLES, PASSENGER CARS, AND LIGHT COMMERCIAL VEHICLES	CCM 7.7	44 695 160,90	31,64	EL	N/EL	N/EL	N/EL	N/EL	N/EL							-				
TRANSPORT BY MOTOR- CYCLES, PASSENGER CARS, AND LIGHT COM- Mercial VEHICLES	CCM 6.5	490 722,98	0,35	EL	N/EL	N/EL	N/EL	N/EL	N/EL							-				
TURNOVER OF TAXONOMY-ELIGIBLE BUT NOT ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (NOT TAXONOMY-ALIGNED ACTI- VITIES) (A.2)		140 744 464,12	99,65	99,65%	0%	0%	0%	0%	0%							-				
A. TURNOVER OF TAXONOMY ELIGIBLE ACTI- VITIES (A.1+A.		140 744 464,12	99,65	99,65%	0%	0%	0%	0%	0%							-				
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
TURNOVER OF TAXONOMY-NON ELIGIBLE ACTIVITIES		498 741,44	0,35																	
TOTAL		141 243 205,56	100																	
Explanations regarding the table: Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective, N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective, N/EL – Taxonomy-non-eligible activity for the relevant objective, EL – Taxonomy-eligible activity for the relevant objective. Abbreviations for the relevant objectives to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.: Climate Change Mitigation (CCM), Climate Change Adaptation: (CCA), Water and Marine Resources: (WTR), Circular Economy: (CE), Pollution Prevention and Control (PPC), Biodiversity and ecosystems (BIO) - Not indicated, as no taxonomy-eligible activity has been assessed as taxonomy-aligned.																				

	PROPORTION OF TURNOVER / TOTAL TURNOVER	
	TAXONOMY-ALIGNED PER OBJECTIVE	TAXONOMY-ELIGIBLE PER OBJECTIVE
CCM	0,00%	82,54%
CCA	0,00%	0,00%
WTR	0,00%	0,00%
CE	0,00%	0,00%
PPC	0,00%	0,00%
BIO	0,00%	0,00%

FISCAL YEAR 2024		2024			SUBSTANTIAL CONTRIBUTION CRITERIA					DNSH CRITERIA ('DOES NOT SIGNIFICANTLY HARM')										
ECONOMIC ACTIVITIES (1)	CODE (2)	CAPEX (3)	PROPORTION OF CAPEX, YEAR 2024 (4)	CLIMATE CHANGE MITIGATION (5)	CLIMATE CHANGE ADAPTATION (6)	WATER (7)	CIRCULARECONOMY (8)	POLLUTION (9)	BIODIVERSITY (10)	CLIMATE CHANGE MITIGATION (11)	CLIMATE CHANGE ADAPTATION (12)	WATER (13)	CIRCULARECONOMY (14)	POLLUTION (15)	BIODIVERSITY (16)	MINIMUM SAFE-GUARDS (17)	PROPORTION OF TAXONOMY ALIGNED (A.1) OR-ELIGIBLE (A.2) TURNOVER, YEARN-1 (18)	CATEGORY ENABLING ACTIVITY (19)	CATEGORY TRANSITIONAL ACTIVITY (20)	
		PLN	%	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED)																				
CAPEX OF ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED) (A.1)		0,00	0	0%	0%	0%	0%	0%	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	-	-	
OF WHICH ENABLING			-	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-	-	E		
OF WHICH TRANSITIONAL			-	0%						-	-	-	-	-	-	-	-		T	
A.2. TAXONOMY-ELIGIBLE BUT NOT ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (NOT TAXONOMY-ALIGNED ACTIVITIES)																				
CONSTRUCTION OF NEW BUILDINGS	CCM 7.1	518 260 064,27	82,55	EL	N/EL	N/EL	N/EL	N/EL	N/EL									-		
ACQUISITION AND OWNERSHIP OF BUILDINGS	CCM 7.7	1674,28	0,0003	EL	N/EL	N/EL	N/EL	N/EL	N/EL									-		
CAPEX OF TAXONOMY-ELIGIBLE BUT NOT ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (NOT TAXONOMY-ALIGNED ACTIVITIES) (A.2)		518 261 738,55	82,55	82,54%	0%	0%	0%	0%	0%									-		
A. CAPEX OF TAXONOMY-ELIGIBLE ACTIVITIES (A.1+A.2)		518 261 738,55	82,55	82,54%	0%	0%	0%	0%	0%									-		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
CAPEX OF TAXONOMY-NON-ELIGIBLE ACTIVITIES		109 591 783,89	17,45																	
TOTAL		627 853 522,44	100																	

Explanations regarding the table: Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective, N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective, N/EL – Taxonomy-non-eligible activity for the relevant objective, EL – Taxonomy-eligible activity for the relevant objective. Abbreviations for the relevant objectives to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.: Climate Change Mitigation (CCM), Climate Change Adaptation: (CCA), Water and Marine Resources: (WTR), Circular Economy: (CE), Pollution Prevention and Control (PPC), Biodiversity and ecosystems (BIO) - Not indicated, as no taxonomy-eligible activity has been assessed as taxonomy-aligned.

	PROPORTION OF CAPEX/ TOTAL CAPEX	
	TAXONOMY-ALIGNED PER OBJECTIVE	TAXONOMY-ELIGIBLE PER OBJECTIVE
CCM	0,00%	82,54%
CCA	0,00%	0,00%
WTR	0,00%	0,00%
CE	0,00%	0,00%
PPC	0,00%	0,00%
BIO	0,00%	0,00%

FISCAL YEAR 2024		2024			SUBSTANTIAL CONTRIBUTION CRITERIA					DNSH CRITERIA ('DOES NOT SIGNIFICANTLY HARM')									
ECONOMIC ACTI- VITIES (1)	CODE (2)	OPEX (3)	PROPOR- TION OF OPEX, YEAR 2024 (4)	CLIMATE CHANGE MITIGA- TION (5)	CLIMATE CHANGE ADAPTA- TION (6)	WATER (7)	CIRCU- LARECO- NOMY (8)	POLLU- TION (9)	BIODIVER- SITY (10)	CLIMATE CHANGE MITIGA- TION (11)	CLIMATE CHANGE ADAPTA- TION (12)	WATER (13)	CIRCU- LARECO- NOMY (14)	POLLU- TION (15)	BIODI- VERSITY (16)	MINIMUM SAFE- GUARDS (17)	PROPORTION OF TAXONOMY ALIGNED (A.1) OR-ELIGIBLE (A.2) TURNOVER, YEAR N-1 (18)	CATEGORY ENA- BLING ACTIVITY (19)	CATEGORY TRAN- SITIONAL ACTIVITY (20)
		PLN	%	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED)																			
OPEX OF ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED) (A.1)		0	0	0%	0%	0%	0%	0%	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	-	-
OF WHICH ENABLING			-	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-	-	E	
OF WHICH TRANSITION			-	0%						-	-	-	-	-	-	-	-		T
A.2. TAXONOMY-ELIGIBLE BUT NOT ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (NOT TAXONOMY-ALIGNED ACTIVITIES)																			
CONSTRUCTION OF NEW BUILDINGS	CCM 7.1	5 857 593,99	52,55	EL	N/EL	N/EL	N/EL	N/EL	N/EL							-			
ACQUISITION AND OWNERSHIP OF BUIL- DINGS	CCM 7.7	8 600 380,31	35,79	EL	N/EL	N/EL	N/EL	N/EL	N/EL							-			
TRANSPORT BY MOTOR- CYCLES, PASSENGER CARS, AND LIGHT COM-	CCM 6.5	1909 035,01	11,66	EL	N/EL	N/EL	N/EL	N/EL	N/EL							-			
TAXONOMY-ELIGIBLE BUT NOT ENVIRONMEN- TALLY SUSTAINABLE ACTIVITIES (NOT TAXONO- MY-ALIGNED ACTIVITIES) (A.2)		16 367 009,31	100	0%	0%	0%	0%	0%	0%							-			
A. OPEX OF TAXONOMY ELIGIBLE ACTIVITIES (A.1+A.2)		16 367 009,31	100	100%	0%	0%	0%	0%	0%							-			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OPEX OF TAXONOMY NON-ELIGIBLE ACTIVITIES		0,00	0																
TOTAL		16 367 009,31	100																
Explanations regarding the table: Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective, N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective, N/EL – Taxonomy-non-eligible activity for the relevant objective, EL – Taxonomy-eligible activity for the relevant objective. Abbreviations for the relevant objectives to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.: Climate Change Mitigation (CCM), Climate Change Adaptation: (CCA), Water and Marine Resources: (WTR), Circular Economy: (CE), Pollution Prevention and Control (PPC), Biodiversity and ecosystems (BIO) - Not indicated, as no taxonomy-eligible activity has been assessed as taxonomy-aligned.																			

	PROPORTION OF OPEX/TOTAL OPEX	
	TAXONOMY-ALIGNED PER OBJECTIVE	TAXONOMY-ELIGIBLE PER OBJECTIVE
CCM	0,00%	100%
CCA	0,00%	0,00%
WTR	0,00%	0,00%
CE	0,00%	0,00%
PPC	0,00%	0,00%
		0,00%

Annex - Nuclear and fossil gas related activities

ROW	NUCLEAR ENERGY RELATED ACTIVITIES	
1.	THE UNDERTAKING CARRIES OUT, FUNDS OR HAS EXPOSURES TO RESEARCH, DEVELOPMENT, DEMONSTRATION AND DEPLOYMENT OF INNOVATIVE ELECTRICITY GENERATION FACILITIES THAT PRODUCE ENERGY FROM NUCLEAR PROCESSES WITH MINIMAL WASTE FROM THE FUEL CYCLE.	NO
2.	THE UNDERTAKING CARRIES OUT, FUNDS OR HAS EXPOSURES TO CONSTRUCTION AND SAFE OPERATION OF NEW NUCLEAR INSTALLATIONS TO PRODUCE ELECTRICITY OR PROCESS HEAT, INCLUDING FOR THE PURPOSES OF DISTRICT HEATING OR INDUSTRIAL PROCESSES SUCH AS HYDROGEN PRODUCTION, AS WELL AS THEIR SAFETY UPGRADES, USING BEST AVAILABLE TECHNOLOGIES.	NO
3.	THE UNDERTAKING CARRIES OUT, FUNDS OR HAS EXPOSURES TO SAFE OPERATION OF EXISTING NUCLEAR INSTALLATIONS THAT PRODUCE ELECTRICITY OR PROCESS HEAT, INCLUDING FOR THE PURPOSES OF DISTRICT HEATING OR INDUSTRIAL PROCESSES SUCH AS HYDROGEN PRODUCTION FROM NUCLEAR ENERGY, AS WELL AS THEIR SAFETY UPGRADES.	NO
4.	THE UNDERTAKING CARRIES OUT, FUNDS OR HAS EXPOSURES TO CONSTRUCTION OR OPERATION OF ELECTRICITY GENERATION FACILITIES THAT PRODUCE ELECTRICITY USING FOSSIL GASEOUS FUELS.	NO
5.	THE UNDERTAKING CARRIES OUT, FUNDS OR HAS EXPOSURES TO CONSTRUCTION, REFURBISHMENT, AND OPERATION OF COMBINED HEAT/COOL AND POWER GENERATION FACILITIES USING FOSSIL GASEOUS FUELS.	NO
6.	THE UNDERTAKING CARRIES OUT, FUNDS OR HAS EXPOSURES TO CONSTRUCTION, REFURBISHMENT AND OPERATION OF HEAT GENERATION FACILITIES THAT PRODUCE HEAT/COOL USING FOSSIL GASEOUS FUELS.	NO

The table is compliant with Template 1: Activities related to nuclear energy and natural gas, as presented in Annex 12 of Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022 amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities.



4

SOCIAL
ISSUES



4.1.

OWN WORKFORCE

Employees include all individuals employed within the 7R Group, both under employment contracts and anyone providing services to the 7R Group based on civil law contracts (B2B agreements), appointments, or other legal forms, including individuals conducting business activities, as well as members of management and leadership teams of individual entities belonging to the Group. In 2024, we employed 129 employees, including 125 individuals in Poland, 3 individuals in a subsidiary in the Czech Republic, and 1 individual in a subsidiary in the Netherlands.

[ESRS2 SBM-2] Interests and views of stakeholders

The entity maintains active dialogue with employees through direct supervisors, formal representatives, and tools such as anonymous surveys, allowing their opinions and needs to be taken into account. This ensures that the interests, rights, and views of employees have a tangible impact on the organization's strategy and business model, in accordance with the requirements of ESRS 2 SBM-2.

[ESRS2 SBM-3] Material impacts, risks and opportunities and their interaction with strategy and business model

As part of the double materiality assessment process, actual and potential impacts, risks, and opportunities related to our own human resources within the scope of our operations were identified and subsequently assessed.

As a result of the conducted assessment in the area of our own human resources, we identified material positive impacts and opportunities in relation to our own operations.

- Positive, actual impact on increasing employee satisfaction through employment contracts and offering the longest possible notice period in accordance with applicable legal regulations. We use a 3-month probationary employment model, and in cases where a decision for longer-term collaboration is made, we offer permanent contracts, further enhancing the employee's sense of security and stability.
- Positive, actual impact on increasing employees' sense of security by providing a social benefits fund for all full-time employees (excluding B2B contracts).
- Positive, actual impact on employee satisfaction through regular salary updates based on available salary reports and employee competency evaluations, as well as the provision of a financial and non-financial motivational system.
- Positive, actual impact on employee career development and skills enhancement by providing training tailored to the individual needs of employees.
- Positive, actual impact on improving employee satisfaction by implementing initiatives that support their well-being, such as shortened working hours on Fridays (6-hour workdays) and organizing health-promotion campaigns.
- Positive, actual impact on employee satisfaction and effective problem resolution through the implementation of an anonymous reporting channel for violations.
- Actual opportunity for long-term revenue growth by reducing employee turnover through offering competitive salaries and a motivational system tailored to changing labour market conditions.

We did not identify any material negative impacts or risks in the area of human resources. Detailed information regarding the process of identifying and assessing material impacts, risks, and opportunities related to our own human resources is presented in Chapter 1.7 of this report.

[S1-1] Policies related to own workforce

Employee-related matters are governed in accordance with the Labor Code and internal regulations. The People & Culture Department is responsible for implementing employee policies within the 7R Group. The Management Board is responsible for approving these regulations. We have a range of employee policies, including:

- Work Regulations**
- Remuneration Regulations**
- Code of Ethical Conduct**
- Recruitment Policy**
- Company Social Benefits Fund Regulations**
- Personal Data Protection Policy**

The Code of Ethical Conduct, a part of the 7R Group's Good Practices.

All employees are required to adhere to the principles set out in the Code, which includes the following aspects:

- equality - equal opportunities in employment, professional development, skill enhancement, working conditions, and access to promotions,
- anti-bullying and anti-discrimination – zero tolerance for any form of discrimination based on age, gender, origin, beliefs, health status, disability, marital status, sexual orientation, union membership, or other characteristics protected by law,
- development and teamwork - supporting employees in their pursuit of self-improvement, achieving results aligned with their potential, and promoting teamwork,
- respect and dignity - treating colleagues with respect and safeguarding their dignity and privacy,
- supporting colleagues - sharing knowledge and professional experience, as well as collectively fostering a high level of personal culture and creating a friendly work environment.

The policy obligates all individuals within the 7R Group's workforce, as well as clients, suppliers, and contractors, to comply with the prohibition of child labour, forced labour, and human trafficking.

The recruitment, training, and development policy focuses on three key areas:

- internal knowledge sharing,
- strengthening collaboration and employee engagement,
- developing leadership and specialist competencies, including negotiation skills, effective communication, and improving the overall efficiency of training initiatives.

We fully comply with occupational health and safety (OHS) regulations and regularly conduct audits with the participation of independent third parties, which enables us to effectively minimize the risk of workplace incidents.

All 7R Group employees are covered by these policies. Where necessary, policy development is conducted in consultation with employee representatives.

Each employee is guaranteed equal access to training opportunities, career development, and participation in internal recruitment processes. In addition, all employees can benefit from a dedicated training platform, which supports their growth and qualification enhancement. Compliance with the principles of equal treatment and equal opportunities in recruitment and promotions is overseen by the People & Culture Department, the Management Board, and team managers, in line with the company's internal Work Regulations.

The People & Culture Department ensures effective communication with key stakeholders by distributing information on new or updated policies via email. All policies are also made available on dedicated internal platforms, such as Worksmile and the HR system, ensuring easy access for all employees. Mandatory training covering the principles of the Code of Ethical Conduct and other relevant internal regulations is conducted every three years.

We provide all employees with access to a secure and anonymous reporting channel that allows for confidential reporting of any violations of applicable policies. All employee-related reports are handled by the Compliance Officer, who ensures full integrity, impartiality, and confidentiality throughout the process.

No incidents related to human rights violations were recorded in the area of employment in 2024.

[S1-2]

Processes for engaging with own workers and workers' representatives about impacts

Responsibility for effective collaboration and communication with operational-level employees lies with the managerial staff, the Management Board, and the People & Culture Department. On a daily basis, interactions with employees are primarily conducted through direct supervisors, who take into account the issues raised by employees when making decisions related to the company's daily operations. To facilitate dialogue, various tools are utilized, such as surveys – both anonymous and open. Questions submitted anonymously by employees are directed to the Management Board, which provides responses during nationwide and regional meetings. Since 2023, formal employee representatives have been in place, further strengthening communication within the organization. Additionally, an anonymous online tool for regularly measuring employee satisfaction and expressing opinions has been operational since 2023.

[S1-3]

Processes to remediate negative impacts and channels for own workers to raise concerns

Every employee in our organization has access to the Anonymous Reporting Channel, which enables reporting of any situations that violate the principles outlined in the Code of Good Practices. Through this solution, employees can report instances such as:

- activities with indications of criminal conduct,
- instances of exceeding authority or failing to fulfill significant professional duties by an employee or failing obligations by a supplier towards the 7R Group (e.g., violation of the Gift Policy or unauthorized disclosure of the 7R Group's trade secrets),
- activities with indications of bribery or corruption,
- activities with indications of financial fraud or mismanagement,
- violations of other internal policies or procedures,
- unauthorized disclosure of confidential information,
- unethical behaviour,
- intentional concealment or cover-up of the above-mentioned irregularities.

Anyone reporting a violation can expect full protection of confidentiality, anonymity, personal data security, and assurance against any form of unfair treatment. In the process of resolving reported cases, we engage in dialogue with all parties involved. Detailed information can be found in Section 5.1.

[S1-4]

Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

The motivational system is based on individual and company-wide goals, which together contribute to achieving annual results. Employees have full awareness of the assigned goals, their importance, and the evaluation process. The assessment includes a soft component based on three key values. Additionally, the Management Board can discretionarily reward outstanding employee achievements with financial bonuses.



CAN DO attitude



great COOPERATION
with everyone



DISCOVER of
the year



CONTINUOUS
IMPROVEMENT first



3 IN 1 - 7R VALUES
best example



Best LEADER
ever



Nagrody od Zarządu

The Management Board grants its own awards, which are presented during the annual event. In 2024, employees received additional benefits in the form of vouchers for SPA services or sports classes.

Since 2024, we have been conducting a weekly employee satisfaction survey. Employees have the opportunity to evaluate key aspects such as leadership, job satisfaction, sense of purpose, autonomy, work environment, participation, personal development, team spirit, and engagement. The scope of the survey is tailored to individual departments. The results are analysed quarterly. Areas requiring improvements are discussed with employees during workshops organized by the People and Culture Department or implemented directly by managers. The results of the employee satisfaction survey and the actions taken are discussed with the Management Board of 7R S.A. The survey revealed a significant increase in satisfaction levels – the average score rose from 6.9 in January to 7.7 in December, now exceeding the market benchmark, which is determined by comparing results with all organizations using the satisfaction survey tool.

In 2024, as part of our commitment to the health and well-being of our employees, we carried out well-being campaigns aimed at promoting a healthy lifestyle and health prevention. These included:

Earth Day – to promote ecological practices, we organized a bike service in our offices in Warsaw and Kraków, allowing employees to check the technical condition of their bicycles. Teams in Gdańsk and Wrocław received vouchers for bike services at local shops. A total of 36 bicycles were serviced during this initiative.

Melanoma Awareness Day – concerned for the health of our employees, we organized a preventive campaign, inviting a dermatologist to our offices in Warsaw, Kraków, and Gdańsk. The specialist conducted dermatoscopic skin mole examinations, enabling early detection of potential risks. A total of 63 employees participated in this event.

Heart Day – as part of our care for employees' health, we organized a preventive campaign in Warsaw, Gdańsk, and Kraków offices. A nursing team visited these locations, providing on-site blood sampling for morphology and lipid profile tests. The Wrocław team received vouchers for similar tests. A total of 70 employees participated in this campaign.

Pink October – to support the health of our female employees, we organized a campaign offering free breast ultrasound screenings. To facilitate participation during work hours, we introduced the initiative „2 Hours for Health,” allowing women to leave the office to undergo the examination. Data regarding the number of participants is not available.

Movember – in November, we focused on the health of our male employees by organizing a campaign offering free testicular ultrasound screenings. Similar to the Pink October initiative, we implemented „2 Hours for Health,” enabling men to leave the office to complete the examination during work hours. Data regarding the number of participants is not available.

We also organized events such as:

- Hot Summer Activities,
- Playing volleyball together,
- CSR activities supporting individuals with physical disabilities (50 km on bicycles).

Other initiatives implemented in 2024:

Time4WinterFun - A campaign promoting physical activity and encouraging winter sports. Seven individuals who spent the most time on winter-related sports activities between January 3 and February 29, 2024, received extra points to redeem on the benefits platform.

Time4LookingFORtheSPRING - An initiative promoting outdoor physical activity. Seven individuals who registered the highest number of outdoor activities between March 1 and April 30, 2024, received extra points to redeem on the benefits platform.

RUN THIS CITY - A campaign promoting physical activity through running. Awards were given to individuals who ran a minimum of 100 km in April.

Time4HAPPYtime - A campaign supporting outdoor activities from May 1 to June 30, 2024. Seven individuals who burned the most calories during outdoor activities received extra points to redeem on the benefits platform.

Time4EnjoySummer - An initiative promoting sports activities from July 1 to August 31. Seven individuals who registered the highest number of physical activities lasting at least 30 minutes received extra points to redeem on the benefits platform.

Time4Walking - A campaign promoting physical activity through walking and running from September 2 to October 31. Seven individuals who covered the greatest distance by walking or running received extra points to redeem on the benefits platform.

Time4autumn - A campaign encouraging participants to share their passions and hobbies. Individuals who shared their interests received extra points to redeem on the benefits platform.

While implementing the above initiatives, results were achieved that further emphasize participants' commitment to promoting a healthy lifestyle.

Outcomes of these ecological activities:

9980

hours spent on healthy activities
outside working hours,

55 000 km

covered through various means (cycling, running,
walking, etc.),

over 2 600 000 burned during activities,

nearly 30 million steps taken,

over 12 000 kg of CO₂ saved thanks to initiatives
promoting a healthy lifestyle.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

TARGET	KPI	BASE YEAR	2024	TARGET YEAR	SDGS	AGENDA 2030 TASKS
<p>We will update internal policies and regulations to include the following:</p> <p>Equal access to training for all employees</p> <p>Annual salary reviews</p> <p>Equal pay for the same work or work of equal value, regardless of gender</p> <p>Participation of 100% of employees in performance evaluations, including setting annual business goals.</p>	Implementation of an employment policy.	2023	In progress	2026		12.6 Encourage companies, especially large and international ones, to implement sustainable development practices and include information on these practices in their periodic reports.
At least 75% of employees will participate in the satisfaction survey.	The number of active employees* who participated in the satisfaction survey compared to the total number of active employees during the reporting year.	2024	85% in 2024	Current		8.2 Achieve a higher level of economic productivity through diversification, technological modernization, and innovation, as well as by focusing on high value-added and labour-intensive sectors.
We will encourage employees to take their annual leave, aiming to ensure a maximum of 10 days of unused leave per active employee (20 days in 2025, 15 days in 2026, and 10 days in 2027).	The number of unused leave days per employee* must not exceed 10 days for all active employees / per reporting year**.	2025	n/d	Current		8.8 Protect labour rights and promote a safe working environment for all, including employees, migrant workers—particularly migrant women—and individuals in precarious employment.

We will implement at least 12 initiatives supporting employee well-being throughout the year.	Organizing an average of one event per month to support employee well-being.	2023	Implemented in 2024 – 15 initiatives	Current		8.8 Protect labour rights and promote a safe working environment for all, including employees, migrant workers—particularly migrant women—and individuals in precarious employment.
We will subject 100% of our offices to external safety audits.	The number of offices that underwent an external safety audit compared to the total number of offices / during the reporting year.	2022	Implemented in 2024	Current		8.8 Protect labour rights and promote a safe working environment for all, including employees, migrant workers—particularly migrant women—and individuals in precarious employment.

* Applies to all active employees, regardless of their position, meaning employees who are actively employed and not in their notice period, on long-term sick leave (over 33 days), or receiving benefits for over 30 days, and not in their notice period.

** Applies to 10 days within the timeframe specified by 7R.

[S1-5] Characteristics of the undertaking's employees

Detailed Data on Employees of the 7R Group

The data presented in Tables 1–13 pertains to the parent company, 7R S.A., and its subsidiaries within the 7R Group. The numerical information regarding employment covers the period from January 1, 2024, to December 31, 2024, and represents the number of employees (in persons). This number was estimated based on the total number of individuals employed at the end of the reporting year. The definition of an employee is provided at the beginning of Section 3.1.

NUMBER OF EMPLOYEES IN THE 7R GROUP BROKEN DOWN BY GENDER

GENDER	2023	2024	CHANGE (Y/Y)
Women	89	77	12
Man	70	52	18
Other	0	0	0
Gender not disclosed	0	0	0
Total	159	129	30

The number of employees is based on the total number of individuals employed at the end of the reporting year. Employees include all persons employed within the 7R Group, both under an employment contract and those providing services to the 7R Group under a civil law contract (B2B agreement), appointment, or other legal form, including individuals conducting business activities, as well as members of top management and leadership of individual entities belonging to the Group.

NUMBER OF EMPLOYEES IN THE 7R GROUP BROKEN DOWN BY TYPE OF EMPLOYMENT AND GENDER

	WOMAN	MAN	OTHER	GENDER NOT DISCLOSED	TOTAL NUMBER OF EMPLOYEES
2023	89	70	0	0	159
2024	77	52	0	0	129
Change(y/y)	12	18	0	0	30

NUMBER OF EMPLOYEES (TOTAL NUMBER)

2023	78	67	0	0	145
2024	71	50	0	0	121
Change(y/y)	7	17	0	0	24

	KOBIETA	MAN	OTHER	GENDER NOT DISCLOSED	TOTAL NUMBER OF EMPLOYEES
NUMBER OF EMPLOYEES (TOTAL NUMBER)					
2023	89	70	0	0	159
2024	77	52	0	0	129
Change(y/y)	12	18	0	0	30

NUMBER OF EMPLOYEES EMPLOYED ON A PERMANENT BASIS (TOTAL NUMBER)

2023	78	67	0	0	145
2024	71	50	0	0	121
Change(y/y)	7	17	0	0	24

NUMBER OF EMPLOYEES EMPLOYED ON A FIXED-TERM BASIS (TOTAL NUMBER)

2023	11	3	0	0	14
2024	6	2	0	0	8
Change(y/y)	5	1	0	0	6

NUMBER OF EMPLOYEES WITH NO GUARANTEED WORKING HOURS (TOTAL NUMBER)

2023	0	0	0	0	0
2024	0	0	0	0	0
Change(y/y)	0	0	0	0	0

NUMBER OF EMPLOYEES EMPLOYED FULL-TIME (TOTAL NUMBER)

2023	88	70	0	0	158
2024	75	50	0	0	125
Change(y/y)	13	20	0	0	33

NUMBER OF EMPLOYEES EMPLOYED PART-TIME (TOTAL NUMBER)

2023	1	0	0	0	1
2024	2	2	0	0	4
Change(y/y)	1	2	0	0	3

NUMBER OF EMPLOYEES IN THE 7R GROUP WHO LEFT AND EMPLOYEE TURNOVER RATE

	2023	2024	Change(y/y)
Number of employees who left their jobs	14	14	0
Employee turnover rate	8,8%	10,85%	2,05%

The turnover rate includes only voluntary employee departures and was calculated as the total number of voluntary departures divided by the total number of employees as of December 31, 2024.

[S1-7] Characteristics of non-employee workers in the undertaking's own workforce

Individuals providing services to the 7R Group under a civil law contract (B2B agreement), appointment, or other legal form, including those conducting business activities, as well as members of top management and leadership of individual entities belonging to the Group, have been included in section S1-6.

[S1-9] Diversity metrics

NUMBER AND SHARE OF EMPLOYEES IN TOP MANAGEMENT POSITIONS BROKEN DOWN BY GENDER

GENDER	2023	PARTICIPATION (%)	2024	PARTICIPATION (%)	CHANGE (Y/Y)	CHANGE (%) (Y/Y)
Woman	14	51,9	17	60,7	3	8,8
Man	13	48,1	11	39,3	2	8,8
Other	0	0	0	0	0	0
Not Reported	0	0	0	0	0	0
Total number of employees in top management positions	27	100	28	100	1	0

NUMBER OF 7R GROUP EMPLOYEES BROKEN DOWN BY AGE GROUPS

AGE GROUP	2023	PARTICIPATION (%)	2024	PARTICIPATION (%)	CHANGE (Y/Y)	CHANGE (%) (Y/Y)
Below 30 years of age	28	51,9	17	60,7	3	8,8
30–50 years of age	118	48,1	11	39,3	2	8,8
Above 50 years of age	13	0	0	0	0	0
Total number of employees	159	100	129	100	301	15,6

[S1-11] Social protection

All our employees in Poland are covered by social protection under public programs or benefits offered by 7R. This is in accordance with the Labor Code and the provided Company Social Benefits Fund. All individuals eligible to use the Fund may apply for financial assistance in the form of a grant due to difficult material circumstances or the occurrence of a random event. Random events include, among others: fire, flooding, theft, serious illness of a family member, natural disasters, or unforeseen accidents.

13,8 h

The average number of training hours per employee

In 2024, 76% of employees participated in performance evaluation and career development, including 76.6% of women and 75% of men. The average number of training hours per employee was 13.8 hours, including 13.4 hours for women and 14.3 hours for men, with a total of 1,776 training hours delivered.

In 2024, a range of soft skills and technical training sessions were conducted to enhance employees' competencies. The training covered areas such as management and personal development, communication and negotiation, finance and management, business development, industry-specific training, business ethics and ESG topics,

[S1-13] Training and skills development metrics

NUMBER AND PARTICIPATION OF 7R GROUP EMPLOYEES WHO TOOK PART IN PERFORMANCE EVALUATION AND CAREER DEVELOPMENT, BROKEN DOWN BY GENDER

GENDER	NUMBER OF EMPLOYEES 2023	PARTICIPATION (%)	NUMBER OF EMPLOYEES 2023	PARTICIPATION (%)	CHANGE (Y/Y)	CHANGE (%) (Y/Y)
Woman	78	87,6	59	76,6	19	11
Man	67	95,7	39	75	28	20,7
Other	0	0	0	0	0	0
Not Reported	0	0	0	0	0	0
All employees (regardless of gender)	145	91,2	98	76	47	15,2

This table presents the number of 7R Group employees who participated in performance evaluation and career development in 2024, broken down by gender.

NUMBER AND AVERAGE TRAINING HOURS BY GENDER

GENDER	NUMBER OF TRAINING HOURS 2023	AVERAGE TRAINING HOURS	NUMBER OF TRAINING HOURS 2024	AVERAGE TRAINING HOURS	CHANGE (Y/Y)	CHANGE IN AVERAGE (Y/Y)
Woman	3004	33,8 (per woman)	1035	13,4 (per woman)	1969	20,4 (per woman)
Man	1534	21,9 (per man)	741	14,3 (per man)	793	7,6 (per man)
Other	0	0	0	0	0	0
Not Reported	0	0	0	0	0	0
Total number/average training hours	4538	28,5 (per employee)	1776	13,8 (per employee)	2762	14,7 (per employee)

This table presents the number and average training hours by gender. The average number of training hours was calculated using the following formula: the total number of training hours (training organized internally and by external entities) in 2023/2024 divided by the total number of employees. For the average number of training hours per employee, per woman, and per man, the denominator includes the total number of employees in accordance with the data presented in disclosure S1-6.

[S1-14] Health and safety metrics

The occupational health and safety system covers employees employed under an employment contract (57% of employees in 2024), based on health and safety regulations.




NUMBER OF ACCIDENTS AMONG EMPLOYEES AND NON-EMPLOYEES

CATEGORIES	2023	2024	CHANGE (Y/Y)
Workplace Accidents Among Employees			
Number of fatalities caused by work-related injuries and poor health conditions related to work	0	0	0
Number of work-related accidents subject to reporting	0	0	0
Number of cases of poor health conditions related to work subject to reporting, with due regard to legal limitations on data collection	0	0	0
Number of lost days due to work-related accidents, work-related poor health conditions, and fatalities caused by poor health conditions related to work	0	0	0
Number of lost days due to fatal accidents resulting from work-related accidents, work-related poor health conditions, and fatalities caused by poor health conditions related to work	0	0	0
Individuals working at locations owned by the entity, such as those performing work within the value chain, if they work at production sites owned by the entity			
Number of fatalities caused by work-related injuries and work-related poor health conditions	0	0	0
Non-employees ¹			
Number of cases of work-related poor health conditions subject to reporting	-	-	-
Number of lost days due to work-related accidents, work-related poor health conditions, and fatalities caused by work-related poor health conditions	-	-	-
Number of lost days due to fatal accidents resulting from work-related accidents, work-related poor health conditions, and fatalities caused by poor health conditions related to work	-	-	-

The data in this table has been presented in accordance with the definition of a workplace accident as specified in the Act of October 30, 2002, on social insurance for workplace accidents and occupational diseases. Data concerning non-employees has been omitted in this report and will be presented in subsequent reporting years.

[S1-15] Work-life balance metrics

In 2024, 100% of employees employed under an employment contract were eligible to take family leave. During the reporting period, 27.3% of women and 19.2% of men employed under an employment contract utilized family leave.



The average amount of unused leave per person

6.85 days

This data pertains to all employees and contractors in Poland working for 7R in 2024 (excluding individuals on long-term leaves or maternity/parental benefits).

[S1-17] Incidents, complaints and severe human rights impacts

In 2024, we did not record any incidents or complaints related to work, nor any material impacts on the observance of human rights among our own employees, as well as any fines, sanctions, or compensation associated with these matters.



4.2.

WORKERS IN THE VALUE CHAIN

[SBM-2] [SBM-3]
[IRO-1] [S2-1]

Material impacts, risks and opportunities related to workers in the value chain

As part of the double materiality assessment process, the actual and potential impacts, risks and opportunities associated with workers in the value chain, both within our own operations and upstream and downstream in the value chain, were identified and then assessed.

- As a result of the conducted assessment, we identified the following positive impacts in the area of workers in the value chain.
- Positive, actual impact on the health and safety of employees in the value chain through external contracts to adhere to strict compliance with 7R health and safety standards and regular audits on safety systems used on the site. 7R expects contractors to provide periodic health and safety training to their employees and requires them to submit periodic reports on the status of their health and safety procedures.
- Positive, actual impact on communication and ethical culture in the value chain by providing an anonymous internal reporting channel through which suppliers can report breaches and provide comments, as well as by distributing an extract from the 7R Group Supplier Code of Conduct among contractors.

The primary group of workers we impact consists of individuals engaged by General Contractors to perform construction work during investment projects. Health and safety (H&S) are a key topic for us, as it involves both ensuring safe working conditions and compliance with H&S standards as outlined in contracts and the requirements of BREEAM certification. Another important topic identified is the prevention of workplace violence and harassment. Based on the assessment conducted, we did not identify any material negative impacts, risks, or opportunities concerning workers in the value chain.

Since our developments are currently being implemented only in Poland, the risk of incidents related to child labour, forced labour, or mandatory labour in our value chain is significantly reduced. Consequently, no material impacts, risks, or opportunities related to unethical employment conditions have been identified in the field of workers in the value chain. Detailed information regarding the process of identifying and assessing material impacts, risks, and opportunities related to workers in the value chain is presented in subchapter 1.7 of this report.

[S2-1] Policies related to value chain workers

We comply with national laws and regulations at all stages of project development. During the design phase our priority is to eliminate H&S risks to construction workforce people performing cons. During the construction itself, we manage, monitor and report regularly to ensure the highest standards of health and safety protection for workers on the construction site.

Each supplier* is required to read and comply with the principles outlined in:

- 7R Code of Good Practice,
- Human Rights Policy of 7R Group.

The Code of Good Practices outlines rules regarding anti-corruption and the protection of confidential information, which suppliers are required to comply with. In December 2024, the Executive Board of 7R S.A. adopted the Human Rights Policy of 7R Group. The purpose of this policy is to ensure respect for the dignity, freedom, and equality of all individuals with whom the Group conducts business, including business partners and their employees. The policy has been effective since its adoption, with actions aligned with its provisions set to be implemented in 2025. Further details on this policy and other 7R Group governance documents are provided in Chapter 4 of this report. Additionally, on the majority of our construction sites, we enforce compliance with BREEAM guidelines, which include, among other requirements, ensuring proper site lighting, secure fencing, and maintaining tidy entrances.

[S2-2] Processes for engaging with value chain workers about impacts

In order to effectively manage, mitigate and eliminate negative impacts on the workers in the value chain workforce, as well as to provide the necessary remedy for those impacts, we require:

- compliance with the principles outlined in our Code of Good Practice by each General Contractor and other business partners, particularly with regard to anti-corruption and compliance with the protection of confidential data,
- regular supervision on construction sites,
- site visits.

Our Project Managers receive regular updates on construction site accidents and other matters concerning construction workers during periodic meetings with representatives of General Contractors, who, in accordance with construction law, are fully responsible for site management.

In collaborative actions with the 7R Group, workers in the value chain are represented by General Contractors and other business partners. This communication takes place through Project Managers overseeing specific investments, with the entire process being monitored and controlled by members of the 7R Group's Management Board. Selected General Contractors participated in the materiality assessment of sustainability issues as part of the double materiality assessment. They contributed by completing a dedicated survey, and their feedback was used to validate sustainability topics material to the 7R Group. Detailed information regarding the conducted double materiality assessment is provided in Chapter 1 of this report.

*Supplier – any entity or natural person conducting business activity or any other person performing services for the 7R Group, supplying any products to the 7R Group or acting as a contractor, contractor, etc. as part of investments carried out by 7R Group, as well as any persons or entities providing services in the preparation or acquisition of documentation necessary for the implementation of 7R Group's investments, real estate, Clients or administrative decisions or in the field of consulting in the above-mentioned areas (source: 7R Code of Good Practice).

[S2-3] Processes to remediate negative impacts and channels for value chain workers to raise concerns

We have an internal Anonymous Reporting Channel dedicated to employees of the 7R Group, the procedure for which is outlined in the Internal Reporting Procedure that has been in effect since September 2024.

In 2024, we also launched an anonymous reporting channel accessible to workers in the value chain. We plan to inform our partners about its availability through relevant provisions in contracts and require them to share information about the channel with their employees. The channel is available on the 7R website.

[S2-4] Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action

As a result of the double materiality assessment, it was determined that the key issues concerning workers in the value chain are occupational health and safety, as well as measures to prevent violence and harassment in the workplace. To ensure high standards of occupational health and safety, we implement the following actions:

A STANDARD CONTRACT WITH CONTRACTORS

Every contract signed with a contractor imposes the obligation to comply with 7R's health and safety standards, ensuring that all work is carried out in accordance with specified safety regulations.

REGULAR AUDITS OF SAFETY SYSTEMS

Regular on-site audits to monitor and assess compliance with applicable health and safety standards and to identify potential hazards.

PERIODIC HEALTH & SAFETY TRAINING

General Contractors are required to ensure that all their employees and subcontractors attend documented initial health and safety training and periodic examinations prior to starting work. The aim of these measures is to raise awareness of hazards and maintain high safety standards on construction sites.


PERIODIC HEALTH AND SAFETY REPORTS

Contractors are required to report on H&S procedures. These reports monitor the effectiveness of the security measures implemented and address areas for improvement.

We did not identify any material negative impacts, risks or opportunities on employees in the value chain.



[S2-5] Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

TARGET	KPI	BASE YEAR	2024	TARGET YEAR	SDGS	TASKS OF THE 2030 AGENDA
We will implement environmental, health and safety guidelines for our General Contractors.	Implementation of a policy for General Contractors	2025	n/d	2026		8.8 Protect workers' rights and promote a safe working environment for all, including workers, including migrant workers, in particular migrant women and people in precarious employment.

The Sustainable Development Goals focus on raising safety and comfort standards on construction sites and promoting responsible health and safety management. The implementation of environmental, health, and safety guidelines for General Contractors aims to ensure adherence to high standards of workplace safety and quality by all partners within the value chain. The foundation for preparing these guidelines is the environmental policy, whose development constitutes a separate strategic objective of the 7R Group. These objectives have been established based on topics identified as material during the double materiality assessment, the process of which is described in Chapter 1 of this report.



4.3.

AFFECTED COMMUNITIES

Affected communities impacted by our activities include residents living near our investment projects. Some of our projects are carried out on the outskirts of cities, close to residential areas.

[ESRS2 SBM-2] Interests and views of stakeholders

Each project is carried out based on dialogue with local authorities, who represent the interests of residents. The goal of this collaboration is to accurately identify the needs and expectations of local communities, allowing actions to be tailored to their actual requirements.

[ESRS2 SBM-3] Material impacts, risks and opportunities and their interaction with strategy and business model

As part of the double materiality assessment process, actual and potential impacts, risks, and opportunities related to affected communities were identified and subsequently assessed, both within our own operations and across the value chain at upstream and downstream.

As a result of the conducted assessment in the area of affected communities, we identified material impacts concerning operations in downstream value chain.

Actual positive impact on affected communities by increasing the budgets of local authorities, enabling the implementation of initiatives that improve the quality of life for residents. The company's activities support local municipalities through tax contributions and active involvement in charitable activities.

No material negative impacts, risks, or opportunities were identified in this area. Investments are carried out exclusively on land designated for this purpose, in compliance with the required building permits and environmental decisions. The ESG Strategy and Business Model incorporate engagement with local communities, defining specific goals to support their development.

[S3-1] Policies related to affected communities

We have not yet implemented a formal policy regarding collaboration with affected communities and the respect for human rights. However, the 7R Group requires General Contractors to adhere to the principles outlined in the Code of Good Practices, which includes, among others, guidelines for collaboration with suppliers, state and local government institutions, as well as activities in the areas of charity, sponsorship, and compliance with the Code of Ethics. As part of the ESG Strategy, we plan to introduce a social policy by 2026. Additionally, General Contractors are required to comply with BREEAM standards, which are discussed in detail in later sections of this document.



[S3-2]

Processes for engaging with affected communities about impacts

We expect General Contractors to implement best practices aimed at minimizing nuisances associated with construction processes, such as noise, dust emissions, or pollution. Residents are informed about the planned start of construction works, and working hours, as well as noisy activities, are adjusted to the specifics of the location, especially near sensitive areas such as residential buildings, schools, or hospitals. These actions are carried out in compliance with applicable legal regulations, environmental decisions, and BREEAM certification requirements.

[S3-3]

Processes to remediate negative impacts and channels for affected communities to raise concerns

The responsibility for managing negative impacts, minimizing them, and addressing complaints and reports rests with the General Contractor. As a result of the conducted double materiality assessment, no material negative impacts on affected communities were identified.

[S3-4]

Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

General Contractors are required to take actions aimed at reducing or eliminating the negative impact of construction processes on local residents, in accordance with BREEAM certification requirements. The implementation of mitigation measures stems from the provisions of environmental decisions, which must be considered at all stages of the investment. As per BREEAM guidelines, a complaints and grievance log are made available to local communities, and residents are informed of its existence. Additional measures carried out as part of the investment result from collaboration and agreements with local authorities, allowing the consideration of actual community needs and ensuring the effectiveness of initiatives undertaken. A monitoring system to assess the effectiveness of these actions has not yet been developed. During the process of obtaining environmental decisions and building permits, the Development Department maintains close cooperation with local authorities to adapt investments to their requirements and expectations. Additionally, project budgets allocate funds to support local initiatives that align with agreements made with local authorities.

One of the established goals in our sustainability strategy is engaging in dialogue with representatives of local communities during investment implementation.

General Contractors are required to adhere to the guidelines of BREEAM certification, which define actions to minimize the nuisances associated with construction processes. Residents are informed about the planned start of work, and construction hours as well as noisy activities are adjusted to the specifics of the location, especially near residential areas, schools, or hospitals. The construction site is clearly marked and secured, with appropriate lighting and safe pedestrian crossings. Maintaining order and cleanliness on the construction site is a key element of our policy. To ensure communication with the local community, we provide a complaints log at construction site receptions, and local residents are regularly informed about the progress of work and provided with contact details for relevant representatives. Construction lighting is appropriately shielded, and construction workers have access to dedicated facilities such as cafeterias, showers, and lockers. Additionally, staff is encouraged to take actions to reduce noise to minimize the impact on the surroundings.

In 2024, in collaboration with local authorities, we carried out the following initiatives for local communities:



Supporting Rowerowy Maj – At 7R, we value strong neighbourly relations and actively engage in local initiatives. We are a proud sponsor of Rowerowy Maj – the largest campaign in Poland promoting a healthy lifestyle and sustainable mobility among preschoolers, students, teachers, parents, and caregivers. Through a fun and competitive format, the campaign encourages children to cycle to school, fostering healthy habits from an early age. Rowerowy Maj effectively transforms areas around schools and preschools into safer, more bike-friendly environments, reduces the number of cars used for school drop-offs, and inspires local governments to invest in cycling infrastructure. Launched in 2014, the campaign has grown into a nationwide initiative and is authored, organized, and coordinated by the Municipality of Gdańsk. As one of the most active developers in the Pomerania region, 7R proudly supports this initiative in the Gdańsk area.

Supporting the Towarzystwo Przyjaciół Ziemi Pleszowskiej (Friends of the Pleszów Land Association) – We are supporting this local Kraków-based community organization located near the site of a future investment. We have developed a conceptual design for the renovation of the association's headquarters. At the time of this report's publication, we are assisting the organization in obtaining the necessary construction permits, and we plan to provide financial support for the renovation in the future.



Fostering local engagement and creating long-term value – As part of the 7R Park Przylesie project, we proudly support the Akademia Piłkarska Olszanka (Olszanka Football Academy), helping young football enthusiasts pursue their sporting passions. We establish collaboration with representatives of local authorities and municipal institutions to understand



The communication with local authorities is managed by the Project Manager and Development Manager, with the support and oversight of the 7R Group Management Board. In 2024, we engaged in charitable activities not directly related to our projects, supporting the Twarze Depresji Foundation. We also participated in a charity beach volleyball tournament and organized a fundraiser for individuals affected by floods in September 2024. Additionally, we prepared care packages for seniors and provided holiday support to the Babiński Hospital. We took part in the Rajd Gorących Serc – a sports event supporting organizations that help individuals with physical disabilities, enabling them to develop in the field of sports.

In 2024, no reports of serious issues or incidents related to human rights violations were recorded.

[S3-5]

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Strategic targets – Affected Communities

TARGET	KPI	BASE YEAR	2024	TARGET YEAR	SDGS	AGENDA 2030 TASKS
We will implement the Social Engagement Policy to formalize dialogue with local communities	Implementation of the Social Engagement Policy (Implemented/ Not Implemented); % of investments where consultations with local communities were conducted, compared to the total number of investments in a given year.	2024	In progress	2025		11.a Supporting positive economic, social, and environmental linkages between urban, suburban, and rural areas by strengthening national and regional development planning.
We will support at least one initiative per year for local communities, focusing on one of four areas: sports and healthy lifestyles, culture, education, or charitable activities.	Number of initiatives for local communities supported by 7R in a given year.	2024	In progress	Current		11.a Supporting positive economic, social, and environmental linkages between urban, suburban, and rural areas by strengthening national and regional development planning.

We plan to implement a social policy and further strengthen the 7R Group’s commitment to engaging in dialogue with local communities as part of our investments to effectively address their needs and expectations. At the same time, we intend to continue initiatives supporting residents in areas such as sports, culture, education, and charitable activities.

4.4.

CONSUMERS AND END-USERS

[ESRS2 SBM-2] Interests and views of stakeholders

Our clients, representing diverse industries such as logistics, manufacturing, e-commerce, pharmaceuticals, and automotive, play a key role in our business model, shaping development directions and influencing our actions. Their needs and expectations form the foundation of our strategies, supported by regular dialogue and adapting our offerings to meet sustainability-related requirements.

[ESRS2 SBM-3] Material impacts, risks and opportunities and their interaction with strategy and business model

As part of the double materiality assessment process, actual and potential impacts, risks, and opportunities related to consumers and end users were identified and subsequently assessed, both within our own operations and across the value chain at upstream and downstream levels.

As a result of the assessment in the area of consumers and end users, we identified material impacts with regard to operations in our upstream value chain.

As a result of the assessment in the area of consumers and end users, we identified material impacts with regard to operations in our upstream value chain.

Actual, positive impact on environmental protection, social well-being, supporting responsible business practices, and promoting a sustainable economy through regular dialogue with clients, adapting the product portfolio, technology, and building features to client requirements related to sustainability; regularly monitoring client needs and expectation.

Actual, positive impact on enabling clients to make informed decisions based on reliable information, increasing ecological awareness, and fostering responsible management through responsible marketing practices (e.g., providing substantive foundations for green solutions, clear guidelines for storage and warehousing, client education, implementation of an anti-greenwashing policy, and ensuring responsible marketing practices).

As part of the assessment, we did not identify any material negative impacts, risks, or opportunities related to consumer and end-user issues in this area.

[S4-1] Policies related to consumers and end-users

The Code of Good Practices of the 7R Group outlines general principles of ethical conduct in client relationships, confidentiality rules, and the policy on gifts, obliging us to treat clients and their representatives with respect, safeguarding their dignity, privacy, and adhering to the principles of personal culture and proper manners. We provide clients with reliable and lawful information about our activities and the scope of services offered, while ensuring the protection of confidential data and adherence to confidentiality rules. We plan to update the Code of Good Practices to include human rights, including the implementation of a due diligence procedure aimed at verifying key business partners, such as tenants and general contractors, with regard to environmental protection, human rights compliance, and ensuring safe working conditions. Additionally, we will implement an anti-greenwashing policy, which will establish principles for transparent and fair communication with tenants, strengthening the credibility of our actions.

[S4-2] Processes for engaging with consumers and end-users about impacts

Our business model is based on close collaboration with tenants, which is a key element of the investment implementation process. We regularly assess the needs and expectations of tenants regarding building solutions, with communication carried out directly with their representatives at every stage of the investment. Tenant involvement significantly influences the final shape of projects, particularly in the areas of technical solutions, architectural layouts, and the implementation of sustainable solutions. Regular contact processes with tenants, carried out by Leasing Managers and Property Managers, ensure continuity of collaboration and support the maintenance of strong relationships.

[S4-3] Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Leasing Managers assigned to individual investments are responsible for ensuring effective collaboration with tenants on an operational level. The actions taken are validated based on the willingness of tenants to sign or renew lease agreements. Building Managers maintain direct contact with tenants from the moment the leased space is handed over, ensuring continuity of collaboration. The Leasing Department and the Property Management Department are responsible for overseeing the properties within the Group's portfolio.

In 2024, selected tenants participated in the assessment of the significance of sustainability topics, and their opinions were taken into account in the process of identifying key issues and determining the strategic directions of the 7R Group.

[S4-4] Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

We maintain ongoing dialogue with tenants, monitoring their needs and expectations and adapting our actions to meet their requirements. In response to their expressed needs, we regularly update our product portfolio, expand the availability of modern building technologies, and implement solutions tailored to individual client demands.

Tenants have the opportunity to communicate their concerns and needs directly to the Leasing Department, Property Management Department, and Project Managers during the investment implementation phase.

In 2024, we did not record any serious cases or incidents related to human rights violations among our tenants.

In the area of building solutions, we provide clients with clear guidelines on storage, particularly regarding fire safety. We also educate tenants on the sustainable use of our facilities to maximize the effectiveness of the green technologies implemented within them. Our priority is to improve the quality of communication with clients and provide them with accurate and high-quality information.

In 2024, we conducted training sessions on greenwashing for employees who interact with clients to ensure even greater transparency and fairness in conveying information about sustainable solutions.

We plan to implement an anti-greenwashing policy, which will serve as the foundation for communication-related efforts. Additionally, we use various marketing channels, such as partnerships with local media and event sponsorships.

Based on BREEAM building standards, we implement solutions that enhance the safety of individuals working in warehouses. The buildings we manage are covered by fire safety instructions and regular fire safety training sessions. Furthermore, in the context of ongoing investments, we plan traffic arrangements within and near parks to ensure safe communication for users.

[S4-5] Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Cele strategiczne – konsumenci i użytkownicy końcowi

TARGET	KPI	BASE YEAR	2024	TARGET YEAR	SDGS	AGENDA 2030 TASKS
Implementation of a tool for measuring tenant satisfaction.	Implementation of tenant satisfaction surveys (Implemented/Not Implemented); % of tenants surveyed in satisfaction surveys (calculated based on the number of lease agreements) in a given year.	2024	In progress	2025		11.a Support positive economic, social, and environmental linkages between urban, suburban, and rural areas by strengthening national and regional development planning.

TARGET	KPI	BASE YEAR	2024	TARGET YEAR	SDGS	AGENDA 2030 TASKS
We will intensify efforts to raise awareness among tenants about sustainable warehouse solutions. We will organize educational campaigns targeted at tenants, focusing on sustainable development, including waste management, energy efficiency, and water resource conservation.	Number of educational campaigns conducted for tenants; % of tenants covered by educational campaigns (calculated based on GLA).	2025	n/d	Current		13.3 Increase the level of education, human and institutional capacity, and raise awareness about climate change mitigation, adaptation, and impacts, as well as early warning systems for hazards.
We will increase the share of gross leasable area (GLA) covered by lease agreements that include sustainability clauses in the portfolio of our buildings	% of lease agreements covered by agreements with green clauses	2025	n/d	Current		13.3 Increase the level of education, human and institutional capacity, and raise awareness about climate change mitigation, adaptation, and impacts, as well as early warning systems for hazards.
We will implement an Anti-Greenwashing Policy to ensure transparent and fair communication with our clients.	Implementation of the Anti-Greenwashing Policy.	2024	In progress	2025		11.a Support economically, socially, and environmentally beneficial connections between urban, suburban, and rural areas by strengthening national and regional development planning.
For each project, we will prepare a tailored sustainability strategy to adapt the building to the needs of clients and the potential of the location.	% of new projects for which a design sustainability strategy was prepared	2024	In progress	2025		11.a Support economically, socially, and environmentally beneficial connections between urban, suburban, and rural areas by strengthening national and regional development planning.



5

CORPORATE
GOVERNANCE
ISSUES



5.1.

BUSINESS CONDUCT

[SBM-3] [IRO-1]

Description of the processes to identify and assess material impacts, risks and opportunities

As part of the double materiality assessment process, the actual and potential impacts, risks and opportunities associated with business conduct, both within our own operations and upstream and downstream in the value chain, were identified and then assessed.

As a result of the conducted assessment, we identified the following positive impacts in the area of corporate governance:

Positive, actual impact of the 7R Group's activities on building an ethical culture and employee awareness within the organization by providing training on the Code of Ethical Conduct for new employees.

Positive, potential impact on sustainable development in the real estate industry through the implementation of measures to mitigate and eliminate negative impacts on the environment and people (e.g. planned implementation of an environmental and social assessment procedures for contractors, development of environmental, health and safety guidelines for our General Contractors).

Positive, actual impact on supplier reputation and long-term business relationships by ensuring the management of payment practices, especially with regard to late payments to small and medium-sized enterprises.

Positive, actual impact on ethical corporate culture and raising awareness among employees through the Bribery policy training (as part of code of conduct training), training for our at-risk employees, implementation of policies, procedures and actions regarding corruption and bribery, and training for at-risk employees.

In the area of corporate governance, we have not identified any negative impacts, opportunities or risks.

Detailed information regarding the process of identifying and assessing material impacts, risks, and opportunities related to business conduct is presented in Chapter 1 of this report.

Business conduct policies and corporate culture

The key policies, procedures and regulations in organization management include:

- Code of Good Practice
- Procurement Policy
- Tax Policies
- Workforce Regulations
- Anti-Money Laundering and the Financing of Terrorism Procedure
- Personal Data Protection Policy
- Internal Reporting Procedure
- Human Rights Policy of 7R Group

The basic and overarching document in the 7R Group is the Code of Good Practice, which sets out the key objectives of ethical behaviour applicable to all employees. This code regulates, among other things, the principles of ethical conduct of employees and suppliers, general principles of confidentiality, anti-corruption and hospitality policy, as well as the rules of contact between employees and suppliers with national and local government authorities and business partners. In addition, it includes a charitable and sponsorship policy, as well as a whistleblowing policy and ethical conduct within the 7R Group.

The Code of Good Practice is made available to employees during the onboarding process and is stored on the Group's intranet. In the case of General Contractors, the Code of Good Practice is presented when signing contracts.

In 2024, we adopted the Human Rights Policy of 7R Group, aimed at ensuring respect for the dignity, freedom, and equality of all employees, business partners, and local communities with whom the organization collaborates. The policy covers key areas such as fostering a tolerant and friendly work environment, health and safety, equal employment opportunities, prevention of bullying, discrimination, and other employment-related issues, prohibition of slavery and forced labour, prevention of child labour, and freedom of association. Regarding human rights protection within the value chain, we expect all entities we cooperate with to respect human rights. In the context of human rights protection related to local communities and the environment, our primary goal is to deliver products and services that meet all health and safety standards while minimizing the negative impact on the natural environment and local communities.

The adoption of the Human Rights Policy of 7R Group was communicated to all 7R Group employees via email. The Executive Board of 7R S.A. and the management boards of other companies within the 7R Group are responsible for ensuring compliance with the obligations set forth in the policy.

In 2024, we conducted a GDPR audit to verify the organization's compliance with the Personal Data Protection Policy and to assess the policy itself for potential updates and necessary adjustments. As a result of the audit, 7R adopted an updated Personal Data Protection Policy. The changes made were primarily related to aligning the policy's provisions with the organizational structure, which had been modified since the policy's initial implementation.

In 2024, we also initiated actions to implement a due diligence procedure, enabling verification of our key business partners, including tenants and general contractors. The verification criteria will cover areas such as environmental protection, ensuring safe working conditions, human rights, and labour rights.

Additionally, in 2024, we began efforts to implement a policy defining the process for sustainable development reporting. The scope of this policy will include, among other things, assigning internal responsibilities within the Group, managing risks associated with reporting, and conducting internal audits.

The 7R Group Board of Directors is responsible for implementing policies and updating them in all areas.

Each employee can anonymously report on incidents against Code of Conduct using the Whistleblowing Channel. This can include incidents such as: criminal activities, abuse of power, failure to perform professional duties by employees or suppliers, corruption and bribery, financial fraud, violations of internal policies, disclosure of confidential information and other unethical behaviour, as well as attempts to conceal or cover them up.

Based on the assumptions of the policies implemented in the organization, we take measures to promote corporate culture in order to increase employee awareness and engagement. These activities include:

- regular communication from the Executive Board addressed to employees,
- training for all employees to strengthen the corporate culture and ensure compliance within the organization, in which all employees take part (e.g. training on the Code of Ethical Conduct, GDPR, anti-mobbing and cybersecurity),
- a series of training courses introducing ESG topics for the entire organization and individual teams (e.g. training on ESG solutions for the Leasing department, training on greenwashing risks),
- the activities of the „Green Team” – a team of volunteers promoting ESG in the company and across developments (key activities in 2024 included the preparation of ESG communication guidelines and beginning the work on implementing an ESG verification of the value chain),
- promoting ESG activities in external communication.

On September 17, 2024, the parent company 7R S.A. adopted an Internal Reporting Procedure in accordance with the Whistleblower Protection Act of June 14, 2024, which came into force on September 24, 2024. This legislation stems from the provisions of Directive (EU) 2019/1937 on the protection of whistleblowers.

We actively prevent retaliatory, repressive, discriminatory, or any other forms of unfair treatment towards whistleblowers and individuals cooperating in internal investigative procedures. In the event of a breach of these principles, we take appropriate disciplinary measures, including against individuals who fail to uphold the confidentiality and protection of whistleblowers' identities.

In accordance with the Internal Reporting Procedure, submissions may pertain to, among other things, violations of the law or breaches of the Company's internal policies. Reports can be made electronically via an online platform or verbally during a direct meeting scheduled after submitting a request for such a reporting format. Each report can also be submitted anonymously. If the reported violations concern individuals responsible for receiving submissions (Head of Legal & Compliance and Head of People & Culture), such reports should be sent to specific email addresses.

We ensure confidentiality, anonymity, and personal data protection for individuals reporting irregularities, in compliance with the Personal Data Protection Policy and applicable legal regulations.

Employees of the 7R Group have access to the Internal Reporting Procedure via the 7R intranet as well as the 7R website, where the Internal Reporting Procedure is published along with a link to the anonymous reporting channel for violations.

[G1-2] Management of relationships with suppliers

The 7R Group's Code of Good Practice provides guidelines for working with suppliers, from whom we expect them to adhere to business ethics, avoiding unethical actions and behaviour that could raise suspicions of corruption, such as bribery, reference to influence or paid patronage. We do not accept actions that could damage our reputation, the reputation of our employees, investments, business operations or customers. We require suppliers to meet the requirements of our Anti-Corruption Policy and to commit to the Code of Good Practice by signing it prior to commencing cooperation.

In the process of selecting suppliers, we pay attention not only to qualifications, experience, delivery times or the costs of cooperation, but also to aspects such as the risk of conflict of interest, reputation, possession of anti-corruption and compliance policies, professionalism, transparency, competitiveness, common goals, commitment, location, financial situation and company resources. We also attach particular importance to a willingness to cooperate, communicate and share knowledge.

In 2024, we have started activities in terms of preparing a supplier evaluation system. As part of this, we plan to implement surveys that will focus on sustainability issues. Their purpose will be to monitor and assess the social and environmental performance of suppliers, to include local actors in the supply chain, to analyse the impact of our practices on vulnerable suppliers, and to set targets and take action in the area of communication and relationship management.

Following the implementation of the internal reporting channel, we plan to inform our suppliers of its functioning through appropriate provisions in their contracts and oblige them to notify their employees as well.

[G1-6] Payment practices

We have a procedure in place that sets out responsibilities for counteracting payment backlogs, particularly with regard to determining the status of contractual parties. The standard payment period is 30 days from the date of receipt of the invoice, and the Finance Department is responsible for their timely execution. In accordance with current legislation, payment issues are referred to the relevant authorities. In 2024, there were no pending legal proceedings related to late payments on the part of 7R.

[G1-1] [G1-3] [G1-4] Prevention and detection of corruption and bribery

7R Group Anti-Corruption Policy regulates the prevention, detection, investigation and response to allegations and incidents related to corruption or bribery. The main objective of the policy is to define the basic principles of fair and transparent business conduct, which are mandatory for all employees and suppliers, and to provide the 7R Group with effective tools to prevent any corrupt activities. It sets out the principles for avoiding activities that lead to corruption in relations with representatives of the public administration, ensuring transparency and compliance with the applicable legislation.

The anti-corruption and anti-bribery procedure, which is part of the Group 7R Code of Good Practice, focuses on prevention of the risk of corruption in contacts with representatives of state or local government bodies, among employees and suppliers.

The principles of the policy include the prohibition of the transfer of benefits, bribery of public officials, bribery in exchange for intermediation, incitement to violate the law, manipulation of public tenders, manipulation of information in tenders, and the obligation to make corruption demands. In addition, preventing the risk of corruption among employees includes the prohibition of accepting benefits, abuse of powers, the obligation to report corrupt proposals, the obligation to report gifts, and the reporting of multiple gifts.




The investigators are separate from the management structures involved in the case. The company has a procedure for reporting the results of the investigation to the Management. The Compliance Officer regularly reviews the Gift Register, at least once every 6 months, in order to identify any irregularities, suspicious activities or corruption risks in the operations of the 7R Group.

All employees participate in training on the Anti-Corruption Policy, which is part of the training on the principles of the Code of Good Practice during the onboarding of new employees. It is particularly relevant for those working in the most at-risk positions, i.e. in the purchasing and sales departments. The Anti-Corruption Policy is also published in the company's public internal system.

In 2024, 7R Group has not noted any convictions or fines for violating anti-corruption laws and anti-bribery laws. The Company has also not taken steps to address violations of anti-corruption and bribery procedures and standards.

Strategic targets – Business conduct

TARGET	KPI	BASE YEAR	2024	TARGET YEAR	SDGS	TASKS OF THE 2030 AGENDA
By 2025, we will implement the Human Rights Policy.	Implementation of Human Rights Policy	2024	Implemented	2025	 	<p>12.6 Encourage companies, especially large and multinationals, to implement sustainability practices and include sustainability information in their periodic reports.</p> <p>16.3 Promote the rule of law at national and international level and ensure equal access to justice for all</p>
We will implement a Sustainable Development Policy containing an ESG reporting procedure.	Implementation of ESG reporting procedures	2025	In progress	2026		<p>12.6 Encourage companies, especially large and multinationals, to implement sustainability practices and include sustainability information in their periodic reports.</p>
We will ensure that all our employees and employees in the value chain can raise complaints through a dedicated mechanism.	<p>% of staff with access to a complaints and suggestions mechanism</p> <p>% of contracts that include information on the complaints and suggestions mechanism</p>	2024	Implemented	Current		<p>16.10 Ensure universal access to information and the protection of fundamental freedoms, in accordance with national legislation and international agreements</p>
We will strive to ensure gender equality in the management	<p>% of women in key positions in a given year</p> <p>% of men in key positions in a given year</p>	2025	In progress	2026		<p>5.5 Ensure that women are fully and effectively involved and have equal opportunities to take on leadership roles at all levels of decision-making in political, economic and public life.</p>

We will update the Code of Good Practice for contractors and aim to have 100% of general contractors sign the updated version by 2026.	Revision of the Code of Good Practice for General Contractors (Revised/Not Revised) % of General Contractors who have signed the revised Code of Good Practice	2024	In progress	2025		13.3 Increase education, awareness, and human and institutional capacity for climate change mitigation, adaptation, climate change mitigation, and early warning systems.
We will implement an environmental and social assessment system for contractors.	Implementation of a KYC policy (Implemented/Not implemented) % of business partners checked in accordance with the KYC policy	2024	In progress	2025		17.16 Strengthen North-South and South-South cooperation and regional and international trilateral cooperation on access to science, technology and innovation; step up knowledge sharing on commonly used jargon, including through enhanced coordination of existing mechanisms, in particular at United Nations level, and through a global technology access facility.
We will promote sustainable business within the company by: Onboarding: All new employees were introduced to the company's sustainability commitments and Code of Practice Annual training: All employees have completed one year of training on ESG and the Code of Good Practice	% of new employees who have undergone ESG training as part of onboarding % of active employees who have undergone annual ESG training Implementation of an internal communication channel dedicated to ESG (Implemented/Not implemented) Number of initiatives aimed at employees that promote sustainable development % GHG Emission Reduction Scope 3, Category 7 GHG Protocol – Transport of Workers	2025	Not started	In progress		13.3 Increase education, awareness, and human and institutional capacity for climate change mitigation, adaptation, climate change mitigation, and early warning systems.

Daily activities: Promoting ESG activities among employees. Raising employee awareness of sustainability. Promoting actions to reduce pollution caused by employees' commuting						
We will promote sustainable business externally by: Commitment to Responsible Business Principles by Joining the UN Global Compact Active participation in international and local industry associations working for sustainable development	Joining the UN Global Compact (Joined/Not Joined) Number of projects, events, conferences, sustainability initiatives carried out in cooperation with industry associations	2024	Not started	2025		16:10 Ensure universal access to information and the protection of fundamental freedoms, in accordance with national legislation and international agreements.



6

APPENDICES

6.1.

ESRS DISCLOSURES

ESRS 2	GENERAL DISCLOSURES	CHAPTER IN THE REPORT
	BP-1 General basis for preparation of sustainability statements	1.1.
	BP-2 Disclosures in relation to specific circumstances	1.1.
	GOV-1 The role of administrative, management and supervisory bodies	1.2., 1.3.
	BP-1 General basis for preparation of sustainability statements	1.3.
	BP-2 Disclosures in relation to specific circumstances	1.3.
	GOV-1 The role of administrative, management and supervisory bodies	1.3.
	GOV-5 Risk management and internal controls over sustainability reporting	1.3.
	SBM-1 Strategy, business model and value chain	1.4., 1.5., 1.6.
	SBM-2 Interests and Views of Stakeholders	1.4., 1.5.
	SBM-3 Material impacts, risks and opportunities and their interaction with the strategy and the business model	1.4., 1.7.
	IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	1.7.
	IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement	1.7.
	2. ENVIRONMENTAL ISSUES	
ESRS E1	2.1 CLIMATE CHANGE	
	GOV-3 Integration of sustainability-related outcomes into incentive schemes	2.1.
	E1-1 Transition plan for climate change mitigation	2.1.
	SBM-3 Material impacts, risks and opportunities and their interaction with the strategy and the business model	2.1.
	IRO-1 Description of the processes to identify and assess material climate-related impacts, risks and opportunities	2.1.
	E1-2 Policies related to climate change mitigation and adaptation	2.1.
	E1-3 Actions and resources in relation to climate change policies	2.1.
	E1-4 Targets related to climate change mitigation and adaptation	2.1.
	E1-5 Energy consumption and mix	2.1.
	E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions	2.1 GHG emissions presented include scope 1 and 2 data. Scope 3 GHG emissions data will be

		published in subsequent reporting years.
	E1-7 GHG removals and GHG mitigation projects financed through carbon credits	2.1.
	E1-8 Internal carbon pricing	2.1.
	E1-9 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	The option to omit information was selected.
ESRS E2	2.2. POLLUTION	
	IRO-1 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	2.2.
	E2-1 Policies related to pollution	2.2.
	E2-2 Actions and resources related to pollution	2.2.
	E2-3 Targets related to pollution	2.2.
	E2-4 Pollution of air, water and soil	2.2.
	E2-5 Substances of concern and substances of very high concern	2.2.
	E2-6 Anticipated financial effects from pollution-related impacts, risks and opportunities	2.2.
ESRS E3	2.3. WATER AND MARINE RESOURCES	
	IRO-1 – Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	2.3.
	E3-1 – Policies related to water and marine resources	2.3.
	E3-2 – Actions and resources related to water and marine resources	2.3.
	E3-3 – Targets related to water and marine resources	2.3.
	E3-4 – Water consumption	2.3.
	E3-5 – Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	The option to omit information was selected.
ESRS E4	2.4. BIODIVERSITY AND ECOSYSTEMS	
	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	2.4.
	IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	2.4.
	E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model	2.4.
	E4-2 Policies related to biodiversity and ecosystems	2.4.
	E4-3 Actions and resources related to biodiversity and ecosystems	2.4.
	E4-4 Targets related to biodiversity and ecosystems	2.4.
	E4-5 Impact metrics related to biodiversity and ecosystems change	2.4.
	E4-6 Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities	The option to omit information was selected.

ESRS E5	2.5. RESOURCE USE AND CIRCULAR ECONOMY	
	IRO-1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	2.5.
	E5-1 Policies related to resource use and the circular economy	2.5.
	E5-2 Actions and resources related to resource use and the circular economy	2.5.
	E5-3 Targets related to resource use and circular economy	2.5.
	E5-4 Resource inflows	2.5.
	E5-5 Resource outflows	2.5.
	E5-6 Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	The option to omit information was selected.
	4. SOCIAL ISSUES	
ESRS S1	4.1. OWN WORKFORCE	
	SBM-2 Interests and views of stakeholders	4.1.
	SBM-3 Material impacts, risks and opportunities and their interaction with the strategy and the business model	4.1.
	S1-1 Policies related to own workforce	4.1.
	S1-2 Processes for engaging with own workers and workers' representatives about impacts	4.1.
	S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	4.1.
	S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	4.1.
	S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	4.1.
	S1-6 Characteristics of the undertaking's employees	4.1.
	S1-7 Characteristics of non-employee workers in the undertaking's own workforce	Persons providing services to the 7R Group on the basis of a civil law contract (B2B contract), appointment or other legal form, including self-employed persons, as well as executives and managers of individual Group entities, are included section S1-6.
	S1-8 Collective bargaining coverage and social dialogue	Not material topic
	S1-9 Diversity metrics	4.1.

	S1-10 Adequate wages	Salary data has not been disclosed for reasons of confidentiality.
	S1-11 Social protection	4.1.
	S1-12 Persons with disabilities	Not material topic
	S1-13 Training and skills development metrics	4.1.
	S1-14 Health and Safety metrics	4.1.
	S1-15 Work-life balance metrics	4.1.
	S1-16 Remuneration metrics (pay gap and total remuneration)	Salary data has not been disclosed for reasons of confidentiality.
	S1-17 Incidents, complaints and severe human rights impacts	4.1.
ESRS S2	4.2. WORKERS IN THE VALUE CHAIN	
	SBM-2 Interests and views of stakeholders	4.2.
	SBM-3 Material impacts, risks and opportunities and their interaction with the strategy and the business model	4.2.
	S2-1 Policies related to value chain workers	4.2.
	S2-2 Processes for engaging with value chain workers about impacts	4.2.
	S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	4.2.
	S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	4.2.
	S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	4.2.
ESRS S3	4.3. AFFECTED COMMUNITIES	
	SBM-2 Interests and views of stakeholders	4.3.
	SBM-3 Material impacts, risks and opportunities and their interaction with the strategy and the business model	4.3.
	S3-1 Policies related to affected communities	4.3.
	S3-2 Processes for engaging with affected communities about impacts	4.3.
	S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns	4.3.
	S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	4.3.
	S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	4.3.
ESRS S4	4.4. CONSUMERS AND END-USERS	
	SBM-2 Interests and views of stakeholders	4.4.
	SBM-3 Material impacts, risks and opportunities and their interaction with the strategy and the business model	4.4.
	S4-1 Policies related to consumers and end-users	4.4.
	S4-2 Processes for engaging with consumers and end-users about impacts	4.4.

	S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	4.4.
	S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	4.4.
	S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	4.4.
	5. CORPORATE GOVERNANCE	
ESRS G1	5.1. BUSINESS CONDUCT	
	GOV-1 The role of the administrative, supervisory and management bodies	1.3.
	IRO -1 Description of the processes to identify and assess material impacts, risks and opportunities	5.1.
	G1-1 Business conduct policies and corporate culture	5.1.
	G1-2 Management of relationships with suppliers	5.1.
	G1-3 Prevention and detection of corruption and bribery	5.1.
	G1-4 Incidents of corruption or bribery	5.1.
	G1-5 Political influence and lobbying activities	Not material topic
	G1-6 Payment practices	5.1.

6.2.

LIST OF DISCLOSURE REQUIREMENTS PRESENTED IN THE REPORT

This information is an integral part of ESRS 2. The table below shows the data points contained in ESRS 2 and thematic ESRSs that have their origin in other EU legislation.

DISCLOSURE REQUIREMENT AND RELATED DATA POINT	CHAPTER IN THE REPORT
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	1.2.
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 €	1.2.
ESRS 2 GOV-4 Statement on due diligence paragraph 30	1.3.
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Not applicable
ESRS 2 SBM- Involvement in activities related to chemical production paragraph 40 (d) ii	Not applicable
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Not applicable
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv	Not applicable
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14	2.1.

ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)	2.1.
ESRS E1-4 GHG emission reduction targets paragraph 34	2.1.
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	2.1.
ESRS E1-5 Energy consumption and mix paragraph 37	2.1.
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	2.1.
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	2.1.
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	2.1.
ESRS E1-7 GHG removals and carbon credits paragraph 56	Not applicable
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66	The option to omit information was selected.
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)	The option to omit information was selected.
ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)	The option to omit information was selected.
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)	The option to omit information was selected.
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Not applicable
ESRS E3-1 Water and marine resources paragraph 9	2.3.
ESRS E3-1 Dedicated policy paragraph 13	2.3.
ESRS E3-1 Sustainable oceans and seas paragraph 14	Not applicable
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	2.3.
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	2.3.
ESRS 2 SBM 3-E4 paragraph 16 (a) i	2.4.
ESRS 2 SBM 3-E4 paragraph 16 (b)	2.4.
ESRS 2 SBM 3-E4 paragraph 16 (c)	2.4.
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	2.4.
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Not applicable
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	2.4.
ESRS E5-5 Non-recycled waste paragraph 37 (d)	2.5.
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	2.5.
ESRS 2 SBM-3-S1 Risk of incidents of forced labour paragraph 14 (f)	Not applicable
ESRS 2 SBM-3-S1 Risk of incidents of child labour paragraph 14 (g)	Not applicable
ESRS S1-1 Human rights policy commitments paragraph 20	4.1.
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21	4.1.
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Not applicable
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	4.1.
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	4.1.
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	4.1.
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	4.1.
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Data regarding the gender pay gap between women and men has not been included in this Report.

ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Data regarding the annual total compensation ratio of the highest-paid individual to the median annual total compensation of all employees has not been included in this Report.
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	4.1.
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	4.1.
ESRS 2 SBM-3-S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	4.2.
ESRS S2-1 Zob Human rights policy commitments paragraph 17	4.2.
ESRS S2-1 Policies related to value chain workers paragraph 18	4.2.
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	4.2.
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19	4.2.
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	4.2.
ESRS S3-1 Human rights policy commitments paragraph 16	4.3.
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	4.3.
ESRS S3-4 Human rights issues and incidents paragraph 36	4.3.
ESRS S4-1 Policies related to consumers and end-users paragraph 16	4.4.
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	4.4.
ESRS S4-4 Human rights issues and incidents paragraph 35	4.4.
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	5.1.
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	5.1.
ESRS G1- Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	5.1.
ESRS G1-4 Standards of anti-corruption and anti- bribery paragraph 24 (b)	5.1.