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# ESG *STRATEGY*



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## Introduction

*We are an innovative and socially responsible developer specializing in high-quality warehouse and manufacturing spaces.*

Our commitment to Environmental, Social, and Governance (ESG) principles is woven into our mission, ensuring that we not only meet the needs of today but also lay the groundwork for a more sustainable tomorrow.

We integrate sustainability as a fundamental aspect of our business, not as an afterthought, ensuring it enhances our clients' operations and supports long-term value creation.

We aspire to be recognised as leaders in pragmatic sustainability. Education, awareness, and expertise will enable us to focus on solutions that deliver tangible benefits to our clients and add value through our services. We prioritize educating our employees, clients, and business partners, ensuring they are equipped with the knowledge and tools to navigate the complexities of sustainability.

We actively tailor our solutions to meet each tenant's specific needs, ensuring their operational and sustainability goals are fully supported. While delivering a sustainable future for our clients, we remain focused on our internal goals: to be a reliable business partner, a responsible employer, and to use environmental resources sustainably.

### THE EVOLUTION OF OUR SUSTAINABILITY GOALS



In 2022, we adopted our first formal ESG goals, built around three pillars: „Lead low-carbon transformation”, „Grow as individuals and communities”, and „Be reliable business partners”. These goals focused primarily on reducing emissions and implementing sustainable construction practices.



We committed to regularly reviewing these goals to ensure they remain ambitious and set new standards in the market.



In response to growing expectations from our business partners and upcoming regulations, such as the CSRD, revised EPBD directive, and anti-greenwashing guidelines, we reviewed our ESG strategy in 2024.



This resulted in an evolution, not a revolution – we are building on existing goals to better meet our clients' needs and support our mission: „**We deliver warehousing solutions for the benefit of our clients and sustainable future**”.

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## Our mission

MISSION

***We deliver warehousing solutions for the benefit of our clients and sustainable future.***

We believe our buildings offer long-term benefits to our clients, and we aim to support their efficient use through advisory, education, and open communication.

We continue our strong commitment to decarbonization, strengthening local communities, and fostering a positive organizational culture. Our goal is to promote these values both within the company and throughout our supply chain, engaging our partners and suppliers.



We aspire to be recognized as a leader in sustainable construction, sharing our knowledge and experience with stakeholders. Our employees play a key role as ESG ambassadors, which is why we focus on their development, training, and building expertise.

As part of these efforts, we have introduced a new, fourth pillar to our strategy: „**Add Value for Our Clients**”. This pillar focuses on delivering additional value to clients through sustainable construction solutions and education, enabling them to make informed use of these solutions and benefit from them fully.

# ESG STRATEGY

## AREAS OF FOCUS

- Corporate governance
  - Business partners
  - Promotion of sustainable development
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## AREAS OF FOCUS

- Local community
- Responsible employer
- Employee satisfaction
- Health & safety and well-being of employees



## AREAS OF FOCUS

- Tenant satisfaction
  - Education and communication with tenants
  - Sustainable buildings
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## AREAS OF FOCUS

- Decarbonisation and resilience
- Environmental policy
- Sustainable investments

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**PILLAR 1**

**ADD VALUE FOR OUR CLIENTS**

*creating added value, i.e. unique solutions for our clients*

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We believe that through sustainable building solutions tailored to specific client needs, we create long-term value for both our clients and the environment. By focusing on education and collaboration, we aim to support our clients in implementing sustainable practices, maximizing the value of their operations. This includes sharing our expertise in areas like energy efficiency, waste management, and water conservation, enabling clients to make informed decisions that align with their own sustainability goals. Every 7R warehouse contributes to building climate neutrality for our clients.



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**PILLAR 2**

**LEAD LOW-CARBON TRANSFORMATION**

*being a leader in the field of low-carbon transformation*

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Leading the transition to a low-carbon economy is a cornerstone of our mission. We strive to minimize our environmental impact and set industry standards in the warehouse sector by implementing modern practices that reduce carbon emissions and promote sustainable development.

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**PILLAR 3**

**GROW AS INDIVIDUALS AND COMMUNITIES**

*supporting the development of employees and local communities*

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We grow together with our employees and the local communities we are actively a part of. By investing in their well-being, we foster a culture of development, diversity, and inclusion.

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**PILLAR 4**

**BE RELIABLE BUSINESS PARTNER**

*being a trustworthy business partner*

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Integrity, transparency, and responsibility are at the heart of our operations. Through our expertise, we educate and support our partners and stakeholders in adopting responsible practices, building enduring, mutually beneficial relationships.

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## Our strategic objectives

### PILLAR 1 ADD VALUE FOR OUR CLIENTS



#### Target

#### Area 1 | TENANT SATISFACTION

We will implement tools to measure tenant satisfaction.

Starting from 2026, we will conduct an annual tenant satisfaction survey across the entire portfolio.

#### Area 2 | EDUCATION AND COMMUNICATION WITH TENANTS

We will increase our efforts to raise awareness of sustainable buildings among our tenants. We will organize educational campaigns addressed to tenants, focusing on sustainable development, including waste management, energy efficiency and water conservation

We will increase the share of gross leasable area (GLA) covered by green leases in our building portfolio.

We will implement an Anti-Greenwashing Policy to ensure transparent and honest communication.

#### Area 3 | SUSTAINABLE BUILDINGS

We will prepare a dedicated 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:

We will offer solutions to enhance tenants' comfort and well-being based on the tenant's needs evaluation in 100% of our assets.

We will incorporate solutions that reduce water consumption in 100% of our assets.

We will strive to increase the power of installed PV capacity for our new developments.



We will aim to purchase Guarantees of Origin certificates for 100% of our electricity demand across warehouses owned and managed by 7R.

For all our new development we will prepare a biodiversity development plan.

All buildings will be designed in accordance with BREEAM Excellent certification.

We will strive to ensure that buildings meet our Green Saver criteria:

- primary energy (EP) reduced by at least 50%, benchmarked against Polish Building Standards,
- operational greenhouse gas emissions reduced by at least 50%, benchmarked against Polish Building Standards,
- BREEAM certified at the Outstanding level

## PILLAR 2 LEAD LOW-CARBON TRANSFORMATION



### Target

#### 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.

We will calculate our Scope 3 emissions to set a science-based target for Scope 3 emissions reduction by 2030.

By 2028 we will develop a zero-carbon building standard that can be delivered at affordable price.

We will assess the climate change resilience of our business model.

We will commence works on a transition plan by 2026.

#### Area 2 | ENVIRONMENTAL POLICY

We will implement environmental policy including issues of climate change, water conservation, biodiversity, and circular economy.

We will implement environmental and Health and Safety guidelines for our general contractors.

#### Area 3 | SUSTAINABLE INVESTMENTS

By 2026, we will develop a sustainable investment policy, expressing our intent to meet the criteria of the EU Taxonomy for our assets.



## PILLAR 3 BE RELIABLE BUSINESS PARTNER



### Target

#### Area 1 | LOCAL COMMUNITY

We will develop a community engagement policy to set guidelines for our involvement with local communities.

We will support at least one community initiative each year, to support sport and healthy lifestyle, culture, education or charitable organization.

#### Area 2 | RESPONSIBLE EMPLOYER

We will revise internal policies and regulations to include:

Equal access to training for all employees

Annual salary reviews

Equal pay for equal work, regardless of gender

Annual performance reviews and goal setting involvement all employees

#### Area 3 | EMPLOYEE SATISFACTION

At least 75% of employees will participate in eNPS surveys.

#### 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).

We will implement at least 12 initiatives supporting employee well-being each year.

All offices will be externally verified against health and safety standards.





## PILLAR 4 GROW AS INDIVIDUALS AND COMMUNITITES



### Target

#### Area 1 | CORPORATE GOVERNANCE

We will implement Human Rights policy by 2025.

We will implement a Sustainable Development Policy containing an ESG reporting procedure.

We will introduce a Grievance Policy to ensure that all employees, including ones in the value chain, can raise complaints through a dedicated mechanism.

We will strive to ensure gender equality in the management

#### 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.

We will implement an environmental and social assessment system for contractors.

#### Area 3 | PROMOTION OF SUSTAINABLE DEVELOPMENT

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.

**Daily activities:** Promoting ESG activities among employees. Raising employee awareness of sustainability. Pro-moting 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.



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## Monitoring, reporting and governance



### RESPONSIBILITIES

- Given the complexity of our goals, achieving them relies on the commitment of all 7R employees.
- Promoting a culture of sustainability is a priority. Employees can support ESG goals by participating in training, promoting sustainable solutions in the office, actively suggesting process improvements, and joining projects led by the Green Team.
- The Head of Sustainability is accountable for executing the sustainability policy.
- The Sustainability Coordinator is responsible for monitoring policy implementation, based on data reported by the Heads of departments.
- Progress in implementing the ESG strategy will be reported regularly through quarterly management meetings and monthly reports.



### REPORTING PROCEDURES

- Responsibility for data collection, designating an accountable person within each team, and final confirmation of data lies with the Heads.
- Data for reporting will be collected and shared systematically throughout the year. A dedicated SharePoint folder will house the data, along with a table summarizing required information, assigned responsible teams, and expected data collection frequency.
- Reporting obligations cover the year 2024 (retroactively, for the voluntary ESG report 2024) and will continue in 2025 and beyond (for mandatory ESG reports).
- All submitted data must be accurate, reliable, and supported by credible sources, as external audits of ESG reports are anticipated.
- Each Head is responsible for the ongoing communication of changes that may affect reporting scope (e.g., policy changes or shifts in project financing structures).

Reporting procedures will be subject to regular review to ensure relevance and compliance with audit requirements.



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## TRANSPARENCY AND COMMUNICATION

- To ensure transparency and regulatory compliance, we commit to publishing a Sustainability Report aligned with CSRD and ESRS guidelines, accessible to all internal and external stakeholders by June of the following year.
- **Internal communication:**  
  
Communication initiatives to keep all employees informed of ESG strategy progress include a quarterly newsletter, intranet updates, onboarding sessions, and ESG training.
- **Communication with business partners and stakeholders:**  
  
External communication initiatives include updating external partners on progress, integrating sustainability clauses into lease agreements, and reporting results in line with CSRD requirements.



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## KPIs AND MEASURING PROGRESS

- To ensure goal measurability, KPIs have been established for each goal of the strategy.



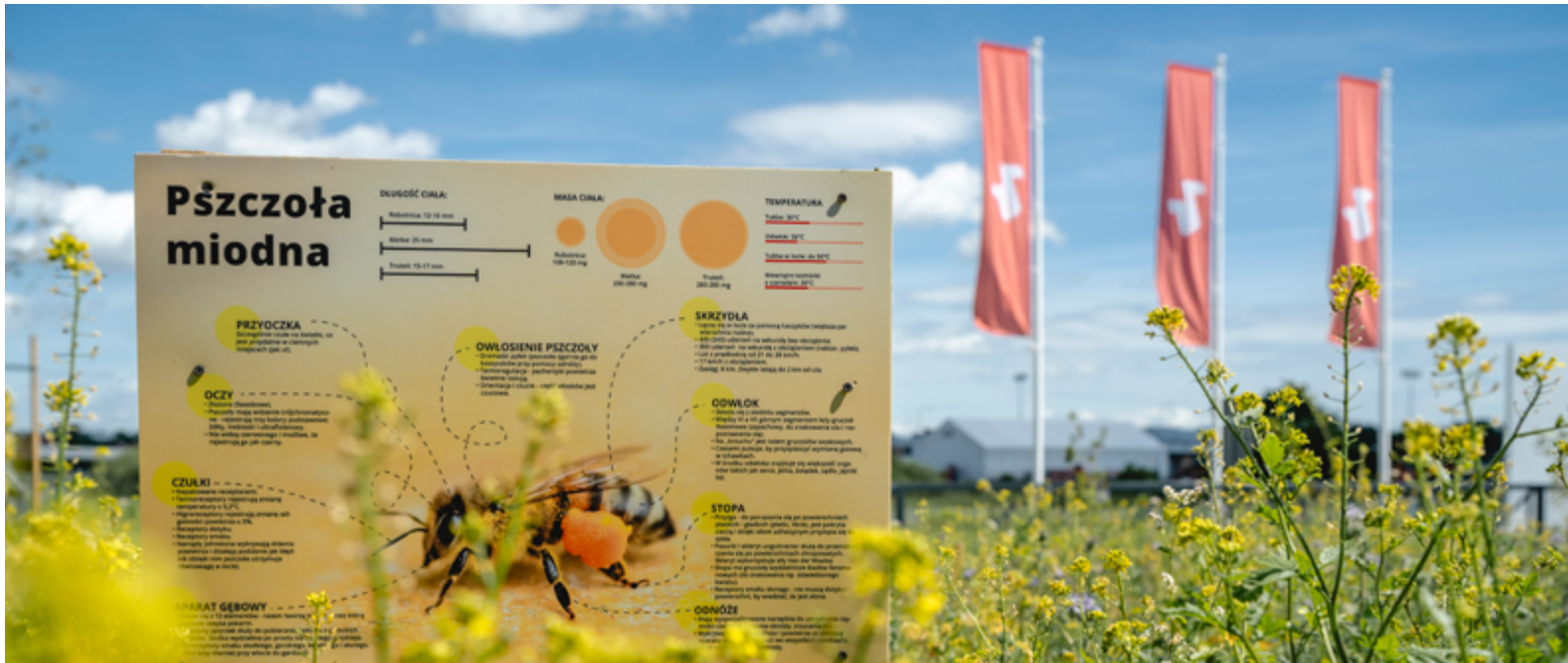
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## Summary and conclusions

Our new ESG strategy is our response to global challenges and the increasing expectations of our clients and stakeholders.

We are committed to continued transformation that incorporates our social, environmental, and business commitments.

*The success of our ESG strategy depends on the collaboration of the entire 7R team. Every employee, team, and business partner has a crucial role to play in building the company's sustainable future.*



If you have any questions about the information contained in this sustainability statement, please contact:

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