

The background of the entire page is a photograph of a young girl with dark skin and curly hair tied in a bun with a red hair tie. She is running barefoot on a wet, paved surface, possibly a playground or park path, with her mouth open in a joyful shout. In the background, other children are blurred, and a tall stadium light pole is visible against a cloudy sky.

UN Global Compact – Communication on Progress

Based on „The Sustainability Code”
declaration

Stuttgart, August 2022

Dear partners and stakeholders,

Acknowledging its great importance, we as DEKRA consider sustainability to be a core part of our vision 2025: *We will be the global partner for a safe, secure and sustainable world.*

We are therefore pleased to confirm that DEKRA reaffirms its support of the Ten Principles of the United Nations Global Compact in the areas of Human Rights, Labour, Environment and Anti-Corruption. In this annual Communication on Progress, we describe our actions to continually improve the integration of the Global Compact and its principles into our business strategy, culture and day-to-day operations. We also commit to sharing this information with our stakeholders using our primary channels of communication.

DEKRA stands up for sustainability. We are improving the sustainability impact within our own actions and with our new Corporate Focus Area Sustainability Services, we aim to further broaden our sustainability service portfolio and to support our customers with our expertise on their way to integrate sustainability in their business as well.

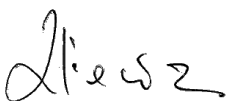
By continuing and accelerating our Sustainability Strategy 2025, we aim to further improve the sustainability performance within our company as well as in our business relationships with our customers and other partners. We are continuously improving our performance in the defined focus areas: Climate & Environment, Employees & Society, Supply & Value Chain and Management & Governance.

Our strategic goals have been broken down for all DEKRA regions and include climate neutrality (scope 1, scope 2, and business travel (scope 3)), as well as significant progress in renewable energy generation, employee engagement and training, diversity, occupational safety, social commitment, partnerships, sustainability in the supply chain, and sustainability-related services and solutions.

To exemplify our intentions, we signed the German Diversity Charter and committed to have a science-based emissions reduction target by 2023 as part of the Science Based Targets initiative.

In 2020, we took the strategic step of committing us to the principles of the UN Global Compact. Today, we are pleased to reaffirm this commitment together as the Board of Management of DEKRA and to emphasize sustainability as one of our core values and challenges, which we will continue to work on together with all partners inside and outside the UN Global Compact network!

Sincerely yours,



Stan Zurkiewicz
Chairman of the
Management Board
DEKRA e.V. and DEKRA SE
CEO



Wolfgang Linsenmaier
Member of the
Management Board
DEKRA e.V. and DEKRA SE
CFO | HR and Organizational
Excellence



Ulrike Hetzel
Member of the
Management Board
DEKRA SE
CTO | Services, Innovation
and IT

Declaration of conformity 2020

for use as report on the National Action Plan for
Business and Human Rights

DEKRA SE

Indicator set

GRI SRS

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Indicator set

The declaration was drawn up in accordance with the following reporting standards:

GRI SRS

Additional report content:



National Business and Human Rights Action Plan in Criterion 17 - Human Rights

The declaration was examined in its entirety by:

GUTcert mbH Umweltgutachterorganisation

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Date: 2020, source: company data.
The reporting company is responsible
for the information provided.

The data is provided for information
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General

General Information

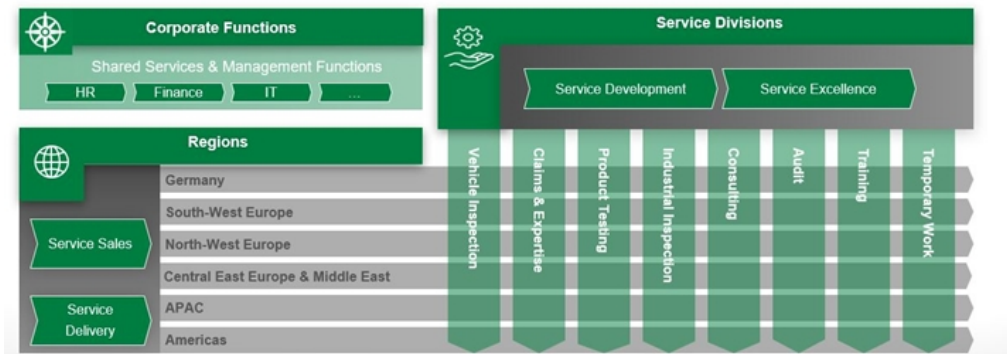
Describe your business model (including type of company, products / services)

DEKRA has been active in the field of safety for almost 100 years. Founded in 1925 in Berlin as Deutscher Kraftfahrzeug-Überwachungs-Verein e.V., it is today one of the world's leading expert organizations. DEKRA SE is a subsidiary of DEKRA e.V. and manages the Group's operating business. In 2020, DEKRA generated turnover totaling almost EUR 3.2 billion. The company currently employs around 44,000 people in approximately 60 countries on all continents. With qualified and independent expert services, they work for safety on the road, at work and at home. These services range from vehicle inspection and expert appraisals to claims services, industrial and building inspections, safety consultancy, testing and certification of products and systems, as well as training courses and temporary work. The vision for the company's 100th birthday in 2025 is that DEKRA will be the global partner for a safe, secure, and sustainable world. With a platinum rating from EcoVadis, DEKRA is in the top one percent of sustainable businesses ranked in its category.

DEKRA's international expansion began with the entry into the marketplace in France and Italy in 1988. Since then, the company has further expanded its global position through strategic acquisitions with locations in countries such as China, the USA, South Africa, and New Zealand. DEKRA is the world's largest unlisted expert organization in the TIC (testing, inspection, certification) industry. You can find more information about our latest business figures, expansions, developments, and management in our [annual and financial reports](#). DEKRA's extensive and independent expertise also makes it a sought-after partner for decision-makers, organizations, and authorities on an international, European, national, and regional level.

DEKRA is organized in six Regions (see [map of DEKRA Regions including revenue and number of employees per Region](#)) and eight Service Divisions (see [revenue share per Service Division](#)). Insights into our Regions and Service Divisions are [published here](#).

The 3 dimensions of the Organizational Structure DEKRA SE



Our work as an independent expert organization is important for our partners. The results of our tests, inspections and certification procedures are robust within the scope of the testing performed, as is regularly attested by external accreditation bodies. To ensure that our partners can rely on the highest levels of safety, security, and sustainability we strive to continuously improve the quality of our testing based on extensive quality assurance procedures. To give an example: our periodic technical inspections (PTI) verify the technical safety of vehicles, thus helping to enhance overall road safety. Safety, security, and sustainability is at the heart of our corporate vision: We will be the global partner for a safe, secure, and sustainable world. Through our services, we promote safety, security, and sustainability for people, the environment, and technology.

Additional remarks:

This "The Sustainability Code" declaration 2020 is part of our 2020/21 sustainability reporting and therefore also includes developments from 2021 up to the time of reporting. The report is providing information for the scope of the DEKRA Group and its companies. As a German headquartered organization, many practical examples focus on Germany within this report.

For more information please also see our homepage:
<https://www.dekra.com/en/sustainability/>

CRITERIA 1–10: SUSTAINABILITY POLICY

Criteria 1–4 concerning STRATEGY

1. Strategic Analysis and Action

The company declares whether or not it pursues a sustainability strategy. It explains what concrete measures it is undertaking to operate in compliance with key recognised sector-specific, national and international standards.

Sustainability is a central challenge and opportunity of today and tomorrow. We as DEKRA want to make a positive difference with respect to sustainable development. Sustainability is a central foundation of our company and our business activities. Our central [vision](#) is that DEKRA will be the global partner for a safe, secure, and sustainable world. Our [sustainability strategy](#) is based on a holistic understanding of sustainability and considers ecological, social and economic aspects. We aspire to become a sustainability champion in 2025. Our overarching goal is to secure the long-term success of the company while taking social and ecological responsibility into account. We are aware of this responsibility in the context of increasing global challenges relating to sustainable development in business, the environment and society. We are working in four strategic areas to continuously improve our sustainability performance. This means reducing negative impacts and enhancing positive ones. [The four areas are:](#)

- Environment & Climate
- Employees & Society
- Management & Governance
- Supply & Value chain

With our [Sustainability Strategy 2025](#), we are striving to further improve our sustainability performance within our company and our value chains, as well as through our business relationships with our customers. We have set ourselves the goal of making major progress in our focus topics by 2025. They include: carbon footprint, renewable energy, employee engagement and training, diversity, occupational safety, social commitment, partnerships, sustainability in the supply chain, and sustainability-related services and solutions. To stress the importance of fighting climate change, we have set ourselves the goal of becoming carbon neutral by 2025 (scope 1, scope 2, and business travel (scope 3)). We have set ourselves medium- and long-term goals (see

3. Objectives) and aim to:

- Optimize our contribution to climate protection and resource conservation through our systematic environmental management.
- Continue to be an attractive employer, embrace diversity and expand our social commitment in the area of sustainability.
- To ensure the company-wide organizational integration of sustainability management, robust and transparent reporting, and successful external sustainability ratings.
- Integrate sustainability holistically into our supply chain and further expand our sustainability services and solutions.

Our targets also include the ambition of a sustainable growth of our business, a robust compliance and integrity management as well as a resilient quality management with respect to our internal operation and in particular our services. With respect to a transformation of the business environment, in which we operate, we have the clear ambition to further develop in future service areas such as sustainability, future mobility and cyber security. This includes the initiation of a so-called Corporate Focus Area on sustainability services to drive this issue even more powerful.

With appropriate internal standards and processes as well as the adoption of measures, we work to achieve and further develop our goals. In doing so, we are guided by internationally recognized standards and management systems. In accordance with the given materiality resulting from our business activities as a service provider, our individual environmental management and occupational health and safety management are based on the corresponding ISO standards (ISO 14001, ISO 45001), the GHG Protocol and the Science Based Targets Initiative. In the area of social standards, we are guided by the ILO core labor standards and the UN Guiding Principles on Business and Human Rights. We are committed to the ten principles of the [UN Global Compact \(UNGC\)](#), the [UN Sustainable Development Goals](#) (SDGs) and are involved in various specialist initiatives in the context of sustainability (e.g., [CEOs bekennen Farbe](#), [Forum Compliance & Integrity](#), [RE100](#), [SBTi](#), [Charta der Vielfalt](#)).

Internal guidelines and principles define our approach to the individual topics. These are reviewed by means of internal risk and audit processes. Our concrete measures in the context of sustainability include for example, internal programs to increase energy efficiency, the switch to renewable energies, the promotion of paperless processes and recycled paper, reductions in travel and fleet emissions, the promotion of virtual meetings and digital collaboration, external sustainability ratings, the involvement of our stakeholders, employee surveys, diversity management, sustainability-related business development, and commitments and reviews of our suppliers with regard to sustainability. In the context of the shortage of specialized staff, we are focusing on the promotion of new talents and the qualification of employees as well as on the

further strengthening of our employer brand (cf. page 23 [financial report 2020](#)).

In 2020 DEKRA has been awarded with a [platinum sustainability rating](#) from EcoVadis. DEKRA is in the top one percent of sustainable businesses ranked in its category. [EcoVadis](#) is the leading international standard for sustainability in global value chains and is one of the most important rating schemes for sustainability, with over 75,000 companies assessed in more than 160 countries. DEKRA was awarded 74 out of 100 points. Compared to the EcoVadis rating result 2019, DEKRA has decisively improved in all four assessment areas: environment, labor and human rights, ethics and sustainable procurement.

In 2021 we have started to strengthen our focus on climate impact reduction (e.g., carbon neutrality target, SBTi commitment) and the further integration of corporate sustainability in the organization (e.g., breakdown of Group targets on Region level) as well as incorporating sustainability into the core of our corporate vision and strategy.

2. Materiality

The company discloses the aspects of its business operations that have a significant impact on sustainability issues and what material impact sustainability issues have on its operations. It analyses the positive and negative effects and provides information as to how these insights are integrated into the company's processes.

Sustainability plays a central role in DEKRA's business activities. As a company, we benefit from sustainable development in the economy, environment and society, as well as a more stable and secure market environment as a result. Our main areas of activity are also closely linked to sustainability. With our services, we aim to contribute to sustainable development: We promote sustainability, security, and safety in all areas of life and offer expert services in areas including road safety, occupational safety, health protection, education and training, and environmental and energy management.

Along our six central [sustainability principles](#) (responsible corporate management, value chain, innovation & future viability, employees, environment, and safety & society) and our [strategic focus areas](#) (environment & climate, employees & society, management & governance, supply & value chain), we work systematically to contribute to sustainable development along our entire value chain.

We continuously further develop the focus points of our sustainability

activities, considering internal and external requirements. The active involvement of our stakeholders plays an important role. Through [stakeholder surveys](#) of our most important stakeholders (employees, customers, suppliers, policy-makers, associations, competitors, science and research, civil society/NGOs, others), we review and expand the focus areas of our sustainability management in accordance with the relevance of the four fields of action and the external impacts (see 9. Stakeholder participation). Employees, customers and other stakeholders also constantly and proactively reflect their expectations to us.

For us, economic as well as social and ecological sustainability aspects are of great importance. Materiality means placing our focus in the area of sustainability on the one hand, where we have the greatest positive and negative impact on sustainable development in the economy, the environment, society and on our stakeholders. On the other hand, we put an emphasis, where developments in these areas have the greatest impact on our business activities in terms of opportunities and risks and are highly relevant for our stakeholders and their decisions.

As a service provider, we consume resources (e.g. energy for office, laboratory and test hall operations) and cause emissions (e.g. travel-related greenhouse gas emissions) in the course of our business activities. We also have a special responsibility for our employees, whose interdisciplinary expertise makes up our business model. Access to specialized employees, new talents and therefore also an attractive employer brand is material for our business model as expert organization. We also source products and services from suppliers and work with customers and other partners on sustainability projects.

Key issues for us include CO₂ emissions (from mobility and energy consumption), energy efficiency (offices, laboratories, test halls), employer attractiveness, employee engagement, occupational health and safety, diversity, partnerships and initiatives for sustainability, sustainability in purchasing, and sustainability-related services and solutions. Challenges and risks arise for us in the context of sustainability if, for example, the effects of climate change or social inequality affect our business activities. We also address specific challenges related to our operations - such as indirect climate impacts from business travel - and work to minimize them and develop innovative solutions. We are continuously working on addressing these issues through our respective internal management systems and related measures and achieving relevant improvements.

However, sustainability is above all a great potential and opportunity for us. By taking responsibility for sustainability, we can significantly support credibility and trust in DEKRA as a company and brand and contribute internally to process and resource optimization. In this way, sustainability continues to be a competitive advantage for us and an integral part of the business model. The opportunities of the growing market for sustainability-related services from the

TIC (Testing, Inspection, Certification) sector are particularly given for us in view of existing offerings and expertise. In business and society, there is an increasing demand for the "sustainability business model" with consulting, inspection, certification and audit services in the areas of environment, energy, climate, social standards, supply chain control, and sustainability management and strategy. Here, we can support our customers, contribute with our expertise, and foster sustainable development. Sustainability services are therefore one of our corporate focus areas with respect to our strategic business models. In this respect, it is important to us to integrate sustainability not only into our internal operations but holistically into our business model.

Our [materiality analysis](#) and stakeholder survey (see 9. Stakeholder participation) resulted in the following 16 material topics:

- CO2 emissions and climate protection
- Responsible use of resources and materials
- Energy efficiency and sustainable buildings
- Sustainable innovation and digitalization
- Sustainability-related services and solutions
- Sustainability in procurement and supply chain management
- Commitment to safety and a safe world
- Health and safety
- Employee training and development
- Diversity, anti-discrimination, inclusion and equal opportunities
- Social standards and human rights
- Compliance, integrity and ethical conduct
- Transparent communication and reporting on sustainability
- Neutrality and independence as an expert organization and third party
- Commitment to sustainability, partnerships and initiatives
- Involvement of stakeholders

In 2021 we have continued to incorporate the focus areas resulting from our materiality analysis. This includes the emphasis of our climate ambitions (e.g., carbon neutrality target, SBTi commitment), focus on energy efficiency and renewable energies, the launch of a corporate diversity management program, expansion of our human resources initiatives and the focus on sustainability services and sustainability as a business model (e.g., new Corporate Focus Area). Due to the ongoing COVID-19 pandemic, our health and safety programs had a significant focus on protecting our employees and enabling safe working conditions.

3. Objectives

The company discloses what qualitative and/or quantitative as well as temporally defined sustainability goals have been set and operationalised and how their level of achievement is monitored.

DEKRA stands up for sustainability. We are striving to improve the sustainability impact of our own operations and to support our customers with our expert services on their way to more sustainability. We are aware of our responsibility and have the ambitious target and [vision](#), to become the global partner for a safe, secure and sustainable world.

We aim to continuously improve our sustainability performance over the long term and make a positive contribution to sustainable development and the Sustainable Development Goals (SDGs). By 2025, we aim to be a sustainability champion. This includes continuing to be economically successful and implementing and living our vision of becoming the global partner for a safe world.

In accordance with our Sustainability Strategy 2025, we pursue the following [overarching goals](#):

- We aspire to be carbon neutral (scope 1, scope 2, and business travel (scope 3)) by 2025.
- We have set ourselves the goal of converting our electricity supply to 100% renewable energies by 2025.
- It remains our goal to prevent occupational accidents, further improve occupational safety, and eliminate potential hazards. In this respect, we aim to reduce our accident rate by 30% by 2025 (compared to 2018).
- We also aim to increase employee engagement by 20% by 2025 (vs. 2019).
- We aim to increase diversity in our management teams in terms of gender distribution by >15% by 2025 (vs. 2019).
- In terms of employee development and training, we aim to increase the average annual training days per employee to >5 days by 2025.
- In our supply chain, we aim to check 100% of suppliers managed through Global Procurement for sustainability by 2025.
- We aim to expand our sustainability contribution through our business activities and to increase revenue with sustainability-related services and solutions by 2025.
- Finally, we aim to expand our social engagement and related sustainability partnerships and initiatives.

We pursue these goals in a prioritized manner, as they are of greatest importance according to our continuous analyses in relation to the sustainability issues that are material to us. Highest standards of our services

with respect to quality, neutrality and integrity are a prerequisite of our business. It is a natural objective of us to guarantee these standards which are a substantial part of our values and our vision.

By means of internal management systems and regular internal queries as well as the corresponding key figure monitoring and reporting, developments regarding target achievement are monitored and respective measures regarding optimization potentials derived. These include environmental management, occupational health and safety management, quality management, employee engagement survey, HR reporting and purchasing reporting, for which the responsibility lies in the respective functions.

With our focus on sustainability and our support of the ten principles of the UN Global Compact, we strive to contribute to the achievement of the SDGs. With our business activities, we have negative and positive impacts on sustainable development. We work towards reducing negative impacts and enhancing positive ones, also aligned with the 17 SDGs. We link our goals to the SDGs. The integration of the SDGs into our sustainability orientation is also considered in our [external sustainability reporting](#).

As shown in the following with the examples of SDG 13 "Climate action" and SDG 7 "Affordable and clean energy," we integrate the SDGs into our goals and measures. Due to the nature of our activities as an expert service provider and the support of our partners and customers on site, business travel is necessary. In addition, we operate laboratories, test halls and offices, for which energy is required. This causes greenhouse gas emissions that are harmful to the climate. We have set ourselves the goal of significantly reducing our CO₂ emissions and thereby aim to contribute to SDG 13. We are working to make business trips as ecological as possible when necessary and to replace them with virtual meetings whenever possible and to strengthen digital collaboration, as well as to optimize our vehicle fleet in terms of carbon emissions. With respect to energy consumption of buildings, we are gradually converting our electricity procurement to renewable sources by 2025 (target: 100% by 2025), developing programs to increase energy efficiency and to produce our own renewable electricity /with a focus on photovoltaic). We have already completely switched our electricity procurement in the European DEKRA countries to renewables by 2021. In this way, we aim to contribute to SDG 7. In addition, we also support our customers through our services in the area of climate protection and renewable energies. For example, through consulting in the area of climate protection and carbon accounting or through the technical inspection of renewable energy systems.

Through all our expert services for safety, we also contribute to SDG 3 (health and well-being). This is where our corporate vision of being "the global partner for a safe, secure and sustainable world" comes into play most obviously. After all, safety is a basic prerequisite for sustainable development in society, the economy and the environment. A concrete example of this is

our [commitment to road safety](#) (SDG 3.6). Among other things, through more than 26 million road safety-related vehicle inspections each year, through our innovative accident research, or through the international DEKRA Road Safety Report.

Overall, we support the SDGs with our sustainability strategy and orientation and strive to contribute to their fulfillment through our daily work.

In 2021 we have adjusted and further developed our targets. Moreover, we have started to break down the Group targets to the level of the DEKRA Regions.

4. Depth of the Value Chain

The company states what significance aspects of sustainability have for added value and how deep in the value chain the sustainability criteria are verified.

Sustainability is of great importance throughout DEKRA's entire value chain. Also as a service company without production sites and corresponding effects, we continuously consider the positive and negative economic, ecological and social effects of our business activities and address these through the relevant specialist areas, such as EHS (Environment, Health and Safety), Compliance, Sustainability, Quality, Procurement, Human Resources, Innovation and Sales.

Sustainability plays an important role: From procurement, via internal processes, to the customer relationships. DEKRA is an expert service provider for safety and belongs to the so-called TIC industry (Testing, Inspection, Certification). At the beginning of the value chain is the expert knowledge of our experts, which is aligned with the state of the art and safety standards through ongoing education and training. The provision of our services requires the purchase of products and materials that make our work possible, such as office equipment and technical testing equipment. We provide our services at our own company sites and on-site at our customers' facilities.

In our [supply chain management](#) we require our suppliers and their subcontractors to comply with minimum sustainability standards and check the compliance. This is set out in the Sustainability in Global Procurement Guideline, the [Sustainability Supplier Code of Conduct](#) and DEKRA's [General Terms and Conditions of Purchasing](#). DEKRA expects its suppliers to behave in a socially and ecologically responsible manner. We monitor our suppliers (Tier 1) through our purchasing conditions, supplier self-disclosures, and needs- and risk-oriented audits. Our procurement employees receive regular training on sustainability. As service provider our supply chain-related risks are lower in comparison to e.g. manufacturing sectors. However, we will analyze

potential risks also with respect our human rights due diligence activities. Our suppliers have the chance to contact us anonymously via our [compliance whistleblowing system](#) (for 2020 we are not aware of such reports by suppliers).

All business units work on improving internal processes regarding sustainability with the support of central functions such as quality, EHS (environment, health, safety), compliance and sustainability. To this end, there are standards and processes of an overarching nature (e.g. compliance guidelines, sustainability principles) and of a specific nature (e.g. DEKRA Sustainable Printing Policy, business travel recommendations and requirements, energy efficiency programs). Our Internal Audit department regularly checks our different legal entities regarding their compliance with our internal sustainability standards.

In the further and new development of services (DEKRA Service Divisions), we also naturally ensure that we can make a positive contribution to sustainable development and create sustainable added value for our customers through our services.

Business partners are subjected to integrity checks in accordance with a risk-based approach (business partner screening).

Sustainable and fair customer relationships are one of the foundations of our business success. For us, this means that we are in constant dialog with our customers and work permanently to ensure customer satisfaction - also about sustainability requirements.

In 2021 we have started to even more holistically integrate our sustainability approach and targets throughout our direct sphere of influence of our value chain. This includes the stronger integration of sustainability standards and processes into our Global Procurement function, a further integration into internal interface functions and cross-functional processes as well as a clear emphasis on the impact of our services with respect to sustainability services and solutions (e.g., Corporate Focus Area for Sustainability Services).

Criteria 5–10 concerning PROCESS MANAGEMENT

5. Responsibility

Accountability within the company's management with regard to sustainability is disclosed.

Responsibility for sustainability lies with the company's Board of Management. The Group Corporate Sustainability Management function is a staff function assigned to the Chief Financial Officer (CFO).

The Sustainability function works closely together with the DEKRA Regions and the respective sustainability contacts as well as with central departments such as Human Resources, EHS (Environment, Health and Safety), Procurement and Compliance, and coordinates sustainability-related issues. The department defines the sustainability strategy in internal coordination. DEKRA's top management (Executive Committee) is continuously involved in the further development of the strategy. The monitoring, analysis and derivation of measures, as well as operational management, are carried out in coordination between the Sustainability department and the relevant specialist departments. Regular alignment in meetings with the CFO as responsible Board member as well as in Management Board meetings allow a constant coordination at the highest level. Developments or adjustments with respect to the corporate sustainability strategy, targets and focus are also discussed in the regular management meetings of the DEKRA.

Constant coordination with the Regions and the respective sustainability contacts as well as with the central functions guarantee an effective integration and implementation of the corporate sustainability strategy. We encourage all employees to take responsibility for DEKRA, provide trainings and incorporate the ideas and input coming from our employees. In this respect, sustainability is communicated and lived top-down and bottom-up at DEKRA. In 2021 the function corporate sustainability management has been organizationally strengthened and has become a stand-alone Group function.

6. Rules and Processes

The company discloses how the sustainability strategy is implemented in the operational business by way of rules and processes.

Sustainability at DEKRA is part of corporate governance and the responsibility

of the management and all employees. The DEKRA sustainability strategy is gradually being integrated holistically into all the company's standards and processes. The [DEKRA Sustainability Principles](#) define the company's sustainability orientation. For the four [strategic areas](#) of the DEKRA sustainability strategy, Environment & Climate, Employees & Society, Management & Governance and Supply & Value Chain, there are organizational anchors, standards and guidelines as well as processes and control mechanisms that ensure the implementation and further development of the topics.

The DEKRA Guideline for Environment and Energy (which is part of our Guideline for Environment, Health, and Safety), the corresponding individual environmental management system and underlying processes define how energy and resource efficiency are to be ensured, monitored and improved. This includes management and key figure monitoring. In terms of content, the topics of carbon footprint, business travel, vehicle fleet, renewable energies, energy and buildings, green office, green IT, ecological purchasing, waste and water management, and site biodiversity are addressed.

The [DEKRA social standards](#) define the alignment with the ILO core labor standards and specifically, among other things, on the topics of diversity, equal opportunities, discrimination, disadvantage, freedom of association and co-determination, as well as respect for general human rights. The Guideline for Occupational Health and Safety and the corresponding internal management system manage the topics for the continuous development of employee health and occupational safety. A Learning Management System (LMS) enables us to provide lifelong learning and continuous development for our employees. Through a regular employee survey and corresponding upstream and downstream processes, employee concerns are recorded in a dialog-oriented manner and reviewed with regards to the introduction and adaptation of measures.

The [DEKRA Compliance Guidelines](#) regulate the responsible, reliable and integrity-oriented conduct of all DEKRA employees. They are our globally binding guidelines and directives that require all employees and managers to behave ethically and in accordance with the law. The Compliance Guidelines are therefore our binding minimum standards and at the same time an orientation for everyone to comply with laws, legal standards and ethical principles on all continents. The main points of the guidelines are: Law-abiding conduct, responsibility for DEKRA's reputation, respect and integrity, leadership and responsibility, fair competition, offering and granting benefits, requesting and accepting benefits, procurements, donations, avoiding conflicts of interest, handling information, data protection and data security, and environment, safety and health. Internal compliance management with the compliance organization and corresponding processes control the implementation, guarantee and further development of the rules and measures.

The Group Quality Management function and its processes ensure in close coordination with the Service Divisions and relevant interface functions that our services fulfil the highest standards with respect to neutrality, integrity and quality.

Standards and processes on [sustainability in procurement and the supply chain](#) are integrated into our Global Procurement. Social, environmental and governance criteria are considered in purchasing practices and in the selection of products and services as well as suppliers. The Sustainability in Procurement Guideline defines the consideration of sustainability in procurement processes in the area of responsibility of the Global Procurement department. The [General Terms and Conditions of Purchasing](#) state that we require our suppliers to comply with sustainability standards. Our sustainability requirements are defined in our [Sustainability Supplier Code of Conduct](#). We review our suppliers through supplier self-disclosures as well as needs- and risk-oriented virtual and on-site audits and implement appropriate corrective action plans. Regular training on sustainability in procurement and the supply chain for all DEKRA buyers and procurement team members raises awareness and empowers the responsible decision-makers and administrators. In addition, we are gradually expanding processes of sustainable procurement in our sourcing practices. Environmentally friendly and socially responsible alternatives are preferred if they are available within a reasonable cost framework.

Compliance with the relevant rules and processes is regularly monitored by means of internal risk management and internal audits.

In 2021 we have further developed our set of material standards and processes with respect to sustainability. One example is the development of a Group policy for diversity, inclusion, and anti-discrimination. Another example are new internal guidelines for our environmental data management.

7. Control

The company states how and what performance indicators related to sustainability are used in its regular internal planning and control processes. It discloses how suitable processes ensure reliability, comparability and consistency of the data used for internal management and external communication.

The key performance indicators for us are recorded step by step and used to manage our long-term sustainability focus. Developments and progress in the area of sustainability are continuously monitored and evaluated using internal key performance indicator monitoring systems. The further development of

sustainability controlling is being consistently pursued. For all four strategic areas of DEKRA's sustainability strategy, Environment & Climate, Employees & Society, Management & Governance, and Supply & Value Chain, figures are recorded and checked for plausibility by experts, key figures are formed, analyzed and evaluated, and specific measures are derived. The corresponding figures are integrated into regular internal and external reporting.

In the environmental area, the focus is on energy consumption figures and CO2 emissions. Energy consumption is analyzed in terms of electricity, heating/cooling and renewable energies. Regarding CO2, the areas of energy consumption, business travel and vehicle fleet are also analyzed annually in terms of emissions. In addition, figures on paper consumption, recycled paper content and printing behavior are evaluated. The evaluation of key figures on water and wastewater as well as waste and recycling will be built up step by step until 2025.

In the social area, developments in the field of occupational health and safety as well as personnel indicators relating to the development of our employee numbers, fluctuation, and diversity are monitored. This includes occupational accidents, gender and age distribution, and internationality. A systematic employee survey is used to survey and evaluate employee satisfaction and "commitment" in general and on specific topics such as diversity and inclusion or integrity. The training and development times of employees are gradually being collected and will be used in the future via the internal learning management system to continuously develop the development opportunities for our employees.

In the field of compliance, among other things, developments in the area of compliance training and training participant numbers as well as reported suspicious cases and corresponding responses are evaluated. Regarding information security and data privacy, developments relating to internal training are evaluated step by step. Internal risk assessment and audit processes are also used to check compliance with internal rules and requirements - also about sustainability - and to report internally.

We will also gradually evaluate the proportion of explicitly sustainability-related services and solutions in our portfolio. We have the target to increase our revenue with sustainability-related services and solutions and therefore elaborate respective numbers to monitor the progress in this high-potential corporate focus area and the market of TIC-related sustainability services.

We of course monitor the developments in comparison to our targets with respect to revenue and EBIT developments as well as with respect the future relevant business fields (see also our [annual and financial reports](#)).

In the area of procurement and supply chain management, the key figures and developments of suppliers committed to our sustainability requirements as well as checked and audited suppliers will be monitored and evaluated. In addition,

the numbers and rates of participants in sustainability training courses within the procurement teams are monitored.

In 2021 we have worked on the constantly ongoing optimization of our data quality and respective steering capabilities. A relevant example in this respect are new internal guidelines for our environmental data management, which shall further improve our environmental and climate reporting. Another example is our further improved global employee engagement survey.

Key Performance Indicators to criteria 5 to 7

Key Performance Indicator GRI SRS-102-16: Values

The reporting organization shall report the following information:

a. A description of the organization's values, principles, standards, and norms of behavior.

The [DEKRA Compliance Guidelines](#) provide the central framework for DEKRA's value system and standards of conduct. The Compliance Guidelines are binding minimum standards and at the same time an orientation for all employees and business partners to comply with laws, legal standards and ethical principles on all continents. Central to us are the values of neutrality, independence and integrity.

In addition, the [DEKRA Sustainability Principles](#), the [DEKRA Social Standards](#), the [Sustainability Supplier Code of Conduct](#), the strategic program "[Vision 2025](#)", our [Employee Values](#) and the DEKRA Management Guide represent DEKRA's values and standards of conduct. Our sustainability principles stipulate managing the company responsibly, keeping an eye on the entire value chain, promoting innovation, taking responsibility for employees and the environment, and above all contributing to greater safety.

8. Incentive Systems

The company discloses how target agreements and remuneration schemes for executives and employees are also geared towards the achievement of sustainability goals and how they are aligned with long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board/managing directors) conducted by the monitoring body (supervisory board/advisory board).

The successful long-term development of our business, aimed at securing the

future and competitiveness of our company and safeguarding jobs, is part of our incentive system, our compensation policy and the target agreements for our executives. In addition to financial targets, quantitative non-financial and qualitative targets are also considered. Explicit sustainability targets in line with our sustainability strategy are part of our target agreements. Every DEKRA manager must fulfil sustainability targets to achieve her or his targets.

The Supervisory Board also evaluates the Board of Management about sustainable corporate development and progress in the area of sustainability. Sustainability progress is also regularly discussed at the meetings of the Board of Management and the regular management meetings.

Beyond compensation and target agreements as well as management awareness, we offer a variety of incentives to actively promote sustainable behavior and improvements in the context of our sustainability strategy. These include the involvement of employees in the further development of sustainability management through specific programs run by management and the Sustainability function to contribute ideas for improvements in the area of sustainable development.

In addition, we had a Global DEKRA Day in 2020 specifically on the topic of sustainability (Sustainability Driving Business) with an associated idea contest on sustainability as a business model. The best ideas were recognized and awarded with prizes.

Safety is at the heart of our corporate strategy and is also reflected in our incentive policy. DEKRA employees are committed to our Compliance Guidelines and exemplify integrity, reliability and neutrality. To promote our contribution to sustainable development, we also support our employees in getting involved beyond their working hours: for example, by making a free first aid course available to all employees worldwide.

Our employees are also encouraged to contribute their own ideas and suggestions for improvement to the company and implement them beyond the topic of sustainability. This is supported, among other things, by DEKRA's idea management, innovation management and local initiatives.

Overall, we also promote sustainable behavior with integrity among our employees through awareness-raising, information and training. Incentives are also to be provided by the exemplary behavior of managers and the general orientation of our corporate culture.

In 2021 we have further emphasized the explicit sustainability targets in our management target agreement system. For example, additional quantitative targets with respect to our carbon footprint in relation to energy consumption at our locations as well as with respect to renewable energy production have been integrated.

Parallel to the global climate conference COP 26 in 2021 we have conducted the "DEKRA Sustainability Weeks" to celebrate our SBTI commitment. In an interactive internal campaign, sponsored by all Management Board members, we have awarded sustainability good practice examples by our employees and therefore highlighted the incentivization to contribute to the realization of our sustainability strategy not only for the management but for every employee.

Key Performance Indicators to criteria 8

Key Performance Indicator GRI SRS-102-35: Remuneration policies

The reporting organization shall report the following information:

a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration:

- i.** Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;
- ii.** Sign-on bonuses or recruitment incentive payments;
- iii.** Termination payments;
- iv.** Clawbacks;
- v.** Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.

b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

In this regard, we refer to our financial reporting (pp. 31, 70-73, 88): [Link](#).

For further information, please refer to the general information provided on criterion 8, incentive systems. Currently, we do not report any additional information.

Key Performance Indicator GRI SRS-102-38: Annual total compensation ratio

The reporting organization shall report the following information:

a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

For more information, please refer to our financial reporting: [dekra annual-](#)

[report_2020-2021_finance.pdf](#).

Information beyond this is currently not part of our data collection and reporting system and is therefore not explicitly reported here.

9. Stakeholder Engagement

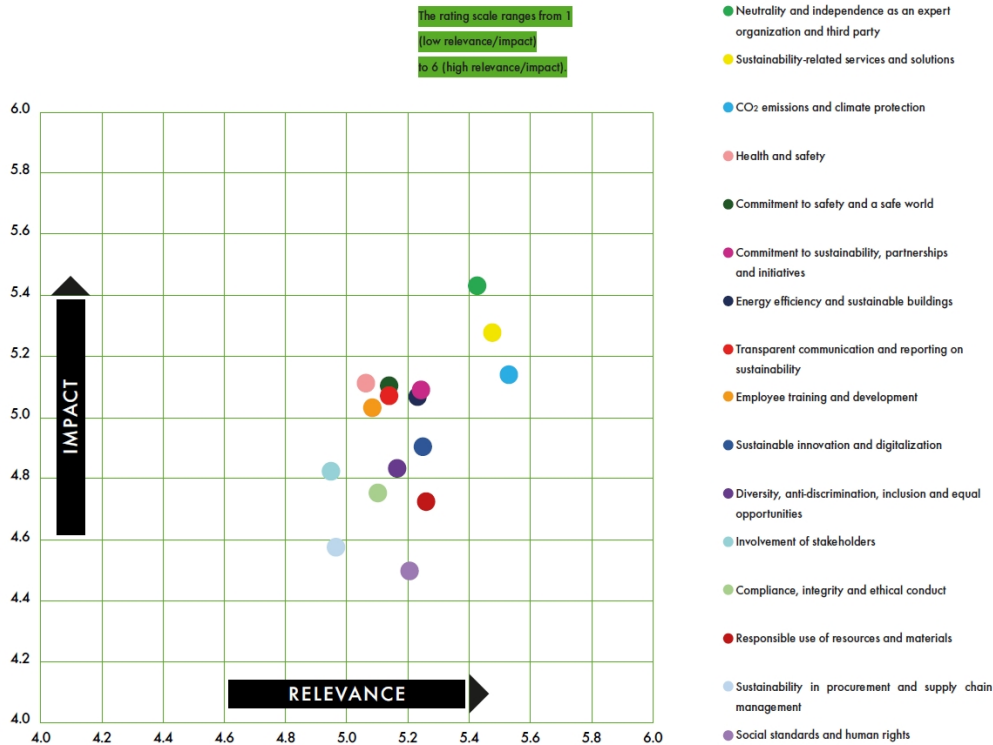
The company discloses how the socially and economically relevant stakeholders are identified and integrated into the sustainability process. It states whether and how an ongoing dialogue takes place with them and how the results are integrated into the sustainability process.

Regular exchange with our stakeholders represents an important element of our sustainability management. We maintain an intensive dialog with the relevant stakeholder groups and involve them in the continuous development of our commitment to sustainability. The most important stakeholder groups were identified through internal analyses about mutual relevance and materiality. The following groups were defined as relevant stakeholders in the context of sustainability:

- Employees
- Customers
- Associations
- Competitors
- Suppliers
- Policy-makers & public authorities
- Accreditation bodies
- Civil society and NGOs
- Science and research

Stakeholder participation takes place, among other things, by means of stakeholder surveys. The aim of these is to further develop the strategic direction and strengthen DEKRA's sustainability activities. In 2020, the survey asked both about the relevance of the various topics in the area of sustainability and what impact or influence the stakeholders attribute to DEKRA in these topics. In total, over 100 stakeholders from all stakeholder groups defined by DEKRA took part. The rating scale comprises the values one to six (where one stands for low relevance or impact and six for high relevance or impact). As a result of the survey, it was possible to substantiate the materiality of the topic areas and derive a prioritization. In this way, the expectations of the stakeholders are considered even more systematically and are incorporated into DEKRA's sustainability management. Basically, it can be deduced that despite the different positioning in the materiality matrix, all topics are material for DEKRA's sustainability management. They are shown in

the following materiality matrix.



In order to constantly review and improve the orientation of DEKRA's sustainability activities and to intensify the continuous exchange with stakeholders, the systematic activities in the area of stakeholder dialog are to be further expanded in the future.

Beyond this, the exchange with our stakeholders is also very important to us. For the involvement of internal stakeholders, continuous consultation with the company management, systematic dialog with the relevant specialist departments, and comprehensive employee surveys also represent important sources of information for sustainability management. Also the idea contest and the sustainability weeks contribute to our internal stakeholder dialog (see 8. Incentive Systems). Through regular exchange with our customers, we seek to further increase customer satisfaction and meet their sustainability requirements. Through our services, we provide our customers with sustainable added value, which we aim to further develop and increase through a better understanding of their needs. In communicating with our suppliers, we seek to facilitate fair and sustainable business relationships, formulate our sustainability requirements, and aim to benefit from the experience of our suppliers. The exchange and cooperation with policy-makers, associations, networks and NGOs on sustainability topics help us to better understand social and political framework conditions, to participate in the political discussion, to contribute our expertise and experience, and to learn from the experiences of others. Cooperation with the scientific community in the context of collaborative projects also provides DEKRA with important insights and

suggestions regarding its strategy. In addition, DEKRA informs its stakeholders through various channels, such as the DEKRA Annual Report, the Sustainability Magazine, our website, the Road Safety Report and the Job Market Report, the customer magazine DEKRA Solutions, the DEKRA Dialog, as well as internally via the collaboration platform Employee Platform and the employee magazine DEKRA One.

All findings from the exchange with our stakeholders are incorporated into sustainability management and the setting of priorities and further development of our work.

In 2021 we have continued our dialogue activities and the regular exchange with relevant internal and external stakeholders. Examples are the sustainability-related involvement of employees, our global employee engagement survey, formal sustainability dialogues with our customers, sustainability exchange with suppliers, or our involvement in the ESG working group of the TIC Council.

Key Performance Indicators to criteria 9

Key Performance Indicator GRI SRS-102-44: Key topics and concerns

The reporting organization shall report the following information:

a. Key topics and concerns that have been raised through stakeholder engagement, including:

- i.** how the organization has responded to those key topics and concerns, including through its reporting;
- ii.** the stakeholder groups that raised each of the key topics and concerns.

We report on this in general and in detail in Criterion 9 Stakeholder engagement. Our continuous materiality analysis results in the following 16 fields of action, which are shown in the materiality matrix (see criterion 9. Stakeholder participation) in terms of their weighting. The relevant materiality of the fields of action is incorporated in the prioritization of the further development of our sustainability management.

- CO2 emissions and climate protection
- Responsible use of resources and materials
- Energy efficiency and sustainable buildings
- Sustainable innovation and digitalization
- Sustainability-related services/ solutions
- Sustainability in procurement and supply chain management
- Commitment to safety and a safe world

- Health and safety
- Employee training and development
- Diversity, anti-discrimination, inclusion and equal opportunities
- Social standards and human rights
- Compliance, integrity and ethical conduct
- Transparent communication and reporting on sustainability
- Neutrality and independence as an expert organization and third party
- Commitment to sustainability, partnerships and initiatives
- Involvement of stakeholders

The following stakeholder groups participated in our most recent stakeholder survey:

- Employees
- Customers
- Associations
- Competitors
- Suppliers
- Policy-makers & public authorities
- Accreditation bodies
- Civil society and NGOs
- Science and research

Our material stakeholders provide us regularly with input and feedback concerning their sustainability expectations and their perception of our respective performance.

From customers and employees, for example, we received input concerning the increasing relevance of climate protection and our contribution to emission reductions. This is also why we became even more active in this field and joined the Science Based Targets initiative and set up a specific internal reduction programme for all our Regions. For example, our stakeholders advised us to improve the carbon footprint of our company car fleet. This was also considered in our renewed company cars policy and the target to switch to alternative drives for our company cars.

Another relevant input by our employees, customers and civil society and NGOs is the increasing relevance of diversity and inclusion for our business. We have considered this in the set-up of a group diversity programme including a new diversity policy. In this process we have also involved stakeholders from science and research and incorporated their recommendations.

10. Innovation and Product Management

The company discloses how innovations in products and services are enhanced through suitable processes which improve sustainability with respect to the company's utilisation of resources and with regard to users. Likewise, a further statement is made with regard to if and how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.

As an expert service provider in the field of safety, quality and sustainability, we are continuously working to ensure that we remain a preferred partner for future technologies and processes. The topics of innovation and future viability are particularly important to us and are also part of our core sustainability principles. For the societal challenges and trends of today and tomorrow, such as digitalization, connectivity, or climate change, we want to support our partners with our expertise in the best possible way.

In this context, we are constantly developing our services even in an increasingly disruptive market environment and want to continue to contribute to innovation and sustainability. Our expert services are developed and enhanced in our eight Service Divisions and cross-divisional focus areas. One of them has the focus on sustainability services. This also involves the sustainability of service delivery - e.g. the CO₂ emissions generated in the process - and explicitly sustainability-related services - such as the auditing of carbon footprints. We aim to expand our sustainability contribution through our services and aspire to increase revenue with sustainability-related services and solutions by 2025.

We are currently conducting life cycle assessments with respect to the carbon footprint of our services to be able to inform our customers about the environmental impact of our service delivery even more detailed and to be able to offer carbon neutral service delivery.

DEKRA's strategy also includes participating in innovative companies and start-ups. In this context, DEKRA DIGITAL drives digital transformation and acts as an incubator for new and effective digital ideas. Here, data-driven business models are developed, digital services are established, and internal innovations are driven forward. DEKRA DIGITAL combines the expertise and experience of the TIC industry (Testing, Inspection, Certification) with future technologies. An international team at four locations in Europe is developing new services in the field of digital security. Together with our partners, such as start-ups and universities, we develop new digital business models with the aim of increasing security in everyday life. Here, we work on digital trends and technologies such as Cyber Security, Future Mobility, Artificial Intelligence, Internet of Things,

Blockchain and Big Data. One example is the DEKRA Safety Index - a data-based algorithm for neutral and objective measurement of driving behavior. It was developed with the aim of reducing the number of traffic accidents and contributing to DEKRA's Vision Zero - zero fatalities on the road.

We pay attention to the environmental and social impacts of our business activities and focus on these impacts both centrally and within the specialist areas. Services are optimized in terms of resource conservation, for example. For example, through the "DEKRA i2i" damage app, which enables remote or remote appraisals, through training concepts with virtual and augmented reality from the DEKRA Academy, or through "VALTO 360°", a software-as-a-service platform that provides a visual overview of customers' facilities, buildings, assets and equipment and enables simple and efficient management of large-scale material testing and inspections as well as industrial and construction inspections. This saves much of the conventionally required travel activities and associated emissions, for example.

DEKRA promotes innovations within the company and beyond with a view to social and ecological benefits. Not only through our internal innovation management, but also through cooperation with external partners from science and research. Focus topics include, for example, safety in the areas of e-mobility and autonomous driving, clean air, or occupational safety in human-machine relationships in the context of the Internet of Things.

In 2021 we have communicated the new Strategy 2025 and DEKRA's digital agenda, which includes focusing on a series of five priorities both with regards to improving existing services and to developing new digital services. These focus areas are future vehicle and mobility services, IT security and cyber security services, remote services, data-driven, AI-supported services, and sustainability services. Between 2021 and 2025, we will invest heavily in further digital transformation, earmarking a large portion of our planned €500 million investment drive for this purpose (see also: <https://www.dekra.com/en/dekra-back-on-growth-track/>).

Key Performance Indicators to criteria 10

Key Performance Indicator G4-FS11

(report also in accordance with GRI SRS): Percentage of assets subject to positive and negative environmental or social screening. (Note: the indicator should also be reported when reporting to GRI SRS)

This relates to 5.3% of financial assets (10/2020). These are invested primarily in companies that stand out in sustainable management and the efficient use of resources, thus creating the conditions for long-term corporate success.

Criteria 11–20: Sustainability Aspects

Criteria 11–13 concerning ENVIRONMENTAL MATTERS

11. Usage of Natural Resources

The company discloses the extent to which natural resources are used for the company's business activities. Possible options here are materials, the input and output of water, soil, waste, energy, land and biodiversity as well as emissions for the life cycles of products and services.

Our activities as an expert service provider primarily require the competence, innovative strength and experience of our employees. Compared to manufacturing companies, our business activities have a relatively low environmental impact. Nevertheless, we also consume natural resources directly and indirectly for the provision of our services. This applies to mobility-related resource consumption in relation to business travel activities, which involves the consumption of energy for fuel and respective greenhouse gas emissions. This relates to business travel by rail, car and air, as well as our company car fleets. We also use natural resources for our office, test hall and laboratory activities.

The focus of our environmental management is on energy consumption for electricity and heating/cooling as well as on CO₂ emissions. We also keep a close eye on our paper consumption and further develop our data management for waste and water management. Our system of environmental indicators is still being developed and expanded as part of our internal environmental management system.

The following indicators are available for the reporting period:

DEKRA worldwide:

Absolute figures for GHG emissions:

	2018	2019	2020
Gross volume of direct GHG emissions (Scope 1) [t CO ₂ e].	42,244	42,746	34,561
Gross volume of indirect energy-related GHG emissions (Scope 2) [t CO ₂ e].	41,626	40,034	30,919
Gross volume of other indirect GHG emissions (Scope 3) [t CO ₂ e].	48,782	55,847	42,109

Scope: DEKRA Group. The data refers to international consumption data collection and extrapolation of missing data sets. As a result, the environmental impact for 94% of employees was assessed in 2020 (2019: 92%, 2018: 89%).

The DEKRA Group's greenhouse gas footprint covers the following emission categories: Scope 1 refers to TTW (tank-to-wheel) emissions for heat consumption (excluding district heating) and the vehicle fleet (excluding BEVs (Battery Electric Vehicles)). Scope 2 refers to TTW emissions for electricity purchases, the vehicle fleet (only BEVs) and district heating purchases. Scope 3 relates to the WTW (well-to-wheel) emissions from business travel activities (per car, train and plane) and the WTT (well-to-tank) emissions from electricity purchases, heat purchases and the vehicle fleet.

Compared to previous reporting years, we have significantly improved and changed our calculation methodology for the year 2020. By consistently splitting emissions into WTT- and TTW-emissions and correctly allocating them to the respective scopes, we follow the recommendations of the Greenhouse Gas Protocol standard. We were able to further improve our calculation methodology for the 2020 reporting year by using more temporally and spatially appropriate emission factors. We applied the new and improved methodology to the years 2018 and 2019 for better comparability. This is reflected in the absolute emissions of the individual scopes and the following key performance indicators and should be considered when comparing with reports from previous years.

In 2021 we have improved our data collection methodology, by providing the local responsible staff with a guideline on how the data collection works. Additionally, webinars including a Q&A session were held to facilitate as far as possible.

Absolute figures on energy consumption:

	2018	2019	2020
Total fuel consumption within the organization from non-renewable sources [kWh].	112,223,015	117,063,187	96,430,115
The whole:			
Power consumption [kWh]	81,238,203	81,991,258	79,704,560
Heating energy consumption [kWh]	64,811,879	64,196,383	58,849,740
Cooling energy consumption	Included in electricity consumption		
Total energy consumption within the organization [kWh].	258,343,097	263,250,828	234,984,415

Total fuel consumption within the organization from non-renewable sources includes fuel consumption of DEKRA-owned vehicles and leased vehicles. The calculation methodology for total fuel consumption within the organization from non-renewable sources was changed and improved for the 2020 reporting year. DEFRA (Department for Environment, Food & Rural Affairs of the United Kingdom) emission factors are now used for the calculation and DEKRA-owned vehicles are included. This methodology has been applied retrospectively to the 2018 and 2019 reporting years to improve comparability and should be considered when comparing with reports from previous years.

Relative GHG emissions:

	2018	2019	2020
CO ₂ Scope 1 [t CO ₂ e per €m turnover]	12.6	12.5	10.8
CO ₂ Scope 2 [t CO ₂ e per €m turnover]	12.5	11.7	9.7
CO ₂ Scope 3 [t CO ₂ e per €m turnover]	14.6	16.4	13.2

Relative energy consumption per € million turnover:

	2018	2019	2020
Fuel [kWh/€m]	34,091	34,339	30,246
Electricity [kWh/€m]	24,319	24,051	25,001
Heating [kWh/€m]	19,402	18,831	18,460
Total energy [kWh/€m]	77,337	77,222	73,704

Furthermore, we have established management systems to optimize our approach towards environment, health and safety issues:

Management system certificates:	2019	2020
Occupational health and safety management	18	24
Environmental management	18	22

Scope: DEKRA Group. We are currently working on a harmonized monitoring system for management system certifications, including references regarding directly covered employees and/or locations.

DEKRA Germany:

The data collection for the German DEKRA companies is based on a different data availability and data quality, which leads to the following changes that only affect DEKRA Germany: For DEKRA locations in Germany, we also included business trips by cab. If the type of drive is unknown, a share of 80% diesel and 20% gasoline vehicles is assumed to calculate CO₂ emissions. This applies to rental car and cab rides. An exception is made for business trips with private vehicles of the German legal entities; here, the extrapolation is based on registration data from Germany. Business travel by train in Germany includes all local and long-distance travel by Deutsche Bahn. Business travel by air includes all booked flights through our service provider.

In the following two tables we would like to display the development within our fleet and to be transparent about how we are working on improvements:

CO₂e emissions from the DEKRA vehicle fleet:

Year	kg CO ₂ e per employee
2018	668
2019	584
2020	495

Calculation of CO₂ emissions is based on the contractually agreed annual mileage. We are working on improving the data quality and want to calculate in the future based on liters consumed or actual kilometers driven. In previous reporting years, we used the manufacturer's data on CO₂ emissions. In addition, due to a lack of data, only the emissions of leased vehicles were reported. In this reporting year, we no longer use the manufacturer's data for the calculation, but instead use DEFRA emission factors. In addition, the emissions of DEKRA-owned vehicles are included. To improve comparability, we have applied this methodology and the emissions of DEKRA-owned vehicles in 2020 to the years 2018 and 2019.

Ø CO₂e emissions per km by the DEKRA fleet:

Year	g CO ₂ e per km (DEFRA)	g CO ₂ per km (WLTP)
2018	237	144
2019	234	146
2020	211	134

The development and modernization of the DEKRA vehicle fleet can be tracked based on the specific emissions according to manufacturer data. The specific emissions calculated using DEFRA emission factors, on the other hand, tend to reflect the real specific emissions.

CO₂e emissions from business travel activities:

Year	Rail [kg CO ₂ e per employee]	Car [kg CO ₂ e per employee]	Flight [kg CO ₂ e per employee]	TOTAL [kg CO ₂ e]
2018	3.0	1,596	366	1,965
2019	2.7	2,012	279	2,294
2020	0	1,713	88	1,802

Rail: Business customers travel on Deutsche Bahn trains with 100% green electricity. Direct emissions are avoided through the use of renewable energies. Since 2020 the bahn.business program also compensates for the indirect emissions caused in the upstream and downstream processes. Thus, business travel on Deutsche Bahn's local and long-distance services are completely CO₂-free.

Car business travel:

Year	Private car [km]	Rental car [km]	Cab [km]	Unknown [km]	TOTAL [km]
2018	88,802,873	2,001,348	103,646	400,297	91,308,165
2019	120,677,437	2,001,348	80,898	365,816	123,125,499
2020	109,330,005	1,329,841	19,330	142,729	110,821,905

The number of kilometers driven with rental cars in 2018 is not available, therefore we have assumed the value from 2019.

Rail business travel:

Year	Million passenger-kilometers
2018	4.59
2019	4.59
2020	1.35

The number of kilometers traveled by train in 2018 is not available, therefore we have assumed the value from 2019.

Paper consumption:

Year	Sheet per employee	Share of recycling paper
2018	3,318	0.1%
2019	3,014	0.5%
2020	2,578	47.3%

Purchasing figures provided by our supplier are used to calculate paper consumption. The paper consumption in A3, A4 and A5 format is included. The share of recycling paper usage has increased in 2020 due to the implementation of a printing policy.

12. Resource Management

The company discloses what qualitative and quantitative goals it has set itself with regard to its resource efficiency, in particular its use of renewables, the increase in raw material productivity and the reduction in the usage of ecosystem services, which measures and strategies it is pursuing to this end, how these are or will be achieved, and where it sees there to be risks.

We aim to contribute to climate protection and minimize our impact on climate change and resource scarcity. We aim to continuously optimize our energy consumption and CO₂ emissions. This includes gradually switching our electricity procurement to 100% renewable energy and reducing our carbon footprint towards carbon neutrality by 2025. To become carbon neutral we will avoid emissions, reduce emissions, wherever possible, and compensate remaining emissions with resilient programs.

To break down these targets, every DEKRA region has concrete internal targets until 2025 with respect to carbon intensity, energy consumption of buildings and renewable energy production.

In 2020 the green electricity share was 30% of the total electricity consumption of the DEKRA Group. This includes Germany, where our electricity procurement has been fully switched to renewable energies since the

beginning of 2020. Furthermore, DEKRA is active in the initiative RE100. Generating our own energy with the help of renewable energy systems (primarily photovoltaic and solar thermal) is to be rolled out. Relative to sales, energy consumption and CO₂ emissions are currently declining and are contributing to the gradual achievement of targets.

Our environmental management is working globally to improve resource efficiency at DEKRA. The energy efficiency of our sites is to be continuously increased through corresponding programs. These include the path to continuous improvements through efficient lighting, heating and cooling technologies, the testing of green roofs and facades as well as renewable energy generation and drinking water collection, energy-efficient IT, smart consumption recording, regular energy audits and the weighted consideration of energy consumption and energy efficiency when selecting new locations. At our headquarter in Stuttgart, the latest new building was constructed in accordance with the sustainability standards of the German Sustainable Building Council (DGNB Gold Standard) and contributes to more efficient resource management. New internal sustainable building standards are designed to improve the sustainability impact of new and renovated DEKRA buildings.

In the area of company cars fleet management, we aim to steadily reduce our emissions in this regard and gradually convert the vehicle fleets towards more ecological drive technologies. Currently, an electrification program is running to significantly reduce the carbon footprint of our fleets.

Whenever possible, business trips are to be replaced by forms of virtual collaboration. Necessary business trips should be conducted as environmentally friendly as possible.

We also aim to significantly reduce our paper consumption, increase the usage of recycled paper, and promote efficient, paperless processes as well as digital, agile collaboration. With regard to the topic of recycled paper, we have also recently joined the "CEOs bekennen Farbe" campaign of the Pro Recyclingpapier initiative. Paper consumption per employee continues to decrease steadily (2020 vs. 2018 -22%).

Waste and recycling targets, avoidance of disposable products, waste separation, reduction of plastic use, and responsible water and chemical management are designed to ensure the sustainable use of resources and the preservation of air and water quality. We are currently preparing a green recycling and refurbishment system to optimize the ecological footprint of our IT hardware.

In purchasing, our Sustainable Procurement Principles specify responsible use of resources in our supply chain as well. Sustainable alternatives are preferred over conventional products wherever possible.

Wherever possible, we strive to create habitats for plants and animals at our sites and thus contribute to the preservation of biodiversity. For example, by establishing five bee colonies at our near-natural headquarter in Stuttgart. We use the proceeds from the internal sale of DEKRA honey at the Stuttgart headquarters to lease a wildflower meadow located near the bee colonies. At our location Lausitzring, we are preserving a forest covering an area of 2.5 million square meters. And we are also committed to biodiversity beyond our sites: Through our partnership with the environmental NGO Planète Urgence, more than 140,000 trees (seedlings) have been planted since 2010 (of which 10,000 were planted in 2020) and local environmental education projects have been made possible in Indonesia.

When our employees commute to work, we promote the use of local public transport and bicycles and offer our employees, for example at our headquarter in Stuttgart, a discounted company ticket for public transportation or a company bicycle leasing model. The bicycle leasing model is in place since 2019 for the Region Germany and has been used by about 1,000 employees.

In addition, our employees are regularly sensitized and trained on environmental protection topics. The focus here is on the economical use of electricity, water and waste, efficient heating and ecological mobility.

We do not see any material ecological risks in relation to our business activities. With our internal environmental management system we assess material resource consumptions and emissions and derive relevant risks and optimization potentials. As a non-manufacturing service provider, we do not use eco-system services to a significant amount. We are working to optimize our resource consumption, i.e. by increasing the share of renewable energy sources. This is the reason for us to exclude material ecological risks.

We seek to improve environmental impacts, such as business travel-related emissions, that arise in connection with our business activities through the sustainability-related further development of our services. Through resource protection-related services at our customers' sites, such as soil and groundwater investigations, environmental protection consulting, environmental impact assessments, and water, energy and waste management, we contribute to resource efficiency and climate protection.

In 2021 we have another converted 32 DEKRA countries in Europe to 100% green electricity and started an electrification offensive to accelerate the switch to alternative drives in our company car fleets. Moreover, we have officially opened wildflower meadow located near our headquarters in cooperation with a neighboring farmer. We have also set up so-called insect hotels at several locations.

Key Performance Indicators to criteria 11 to 12

Key Performance Indicator GRI SRS-301-1: Materials used

The reporting organization shall report the following information:

a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:

- i.** non-renewable materials used;
- ii.** renewable materials used.

As a service provider, this indicator does not have the highest priority for us in the prioritization of the environmental management, which is currently being developed, and is presently not extensively reported.

Therefore, we would like to refer to our paper consumption:

Year	Sheet per employee	Share of recycling paper
2018	3,318	0.1%
2019	3,014	0.5%
2020	2,578	47.3%

Scope: DEKRA Germany

Purchasing figures provided by our supplier are used to calculate paper consumption. The paper consumption in A3, A4 and A5 format is included.

The share of recycling paper usage has increased in 2020 due to the implementation of a printing policy.

Key Performance Indicator GRI SRS-302-1: Energy consumption
The reporting organization shall report the following information:

- a.** Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.
 - b.** Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.
 - c.** In joules, watt-hours or multiples, the total:
 - i.** electricity consumption
 - ii.** heating consumption
 - iii.** cooling consumption
 - iv.** steam consumption
 - d.** In joules, watt-hours or multiples, the total:
 - i.** electricity sold
 - ii.** heating sold
 - iii.** cooling sold
 - iv.** steam sold
 - e.** Total energy consumption within the organization, in joules or multiples.
 - f.** Standards, methodologies, assumptions, and/or calculation tools used.
 - g.** Source of the conversion factors used.
-

Description of the key figure	2018	2019	2020
Total fuel consumption within the organization from non-renewable sources [kWh].	112,223,015	117,063,187	96,430,115
Total fuel consumption within the organization from renewable sources [kWh].	0	0	0
Total consumptions:			
Power consumption [kWh]	81,238,203	81,991,258	79,704,56
Heating energy consumption [kWh]	64,811,879	64,196,383	58,849,740
Cooling energy consumption	Included in electricity consumption		
Steam consumption [kWh]	0	0	0
Total energy sold:			
Electricity sold ¹ [kWh]	-	-	-
Heating energy sold [kWh]	0	0	0
Cooling energy sold [kWh]	0	0	0
Steam sold [kWh]	0	0	0
Total energy consumption within the organization [kWh].	258,343,097	263,250,828	234,984,415
Methodology and assumptions used	The data presented refer to international consumption data collection and extrapolation of missing data sets. Certain assumptions were made in the extrapolation.		
Source for the conversion factors used.	Ecoinvent 3.7 for electricity, DEFRA 2018-2020 for everything else		

¹ The sold energy cannot be delimited at the present time and will be submitted as soon as possible.

Key Performance Indicator GRI SRS-302-4: Reduction of energy consumption

The reporting organization shall report the following information:

- a.** Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.
- b.** Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.
- c.** Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.
- d.** Standards, methodologies, assumptions, and/or calculation tools used.

Description of the key figure	2018	2019	2020
Total energy consumption within the organization [kWh].	258,343,097	263,250,828	234,984,415
Reduction of energy consumption in %	-	+1.9%	-10.7%

Internal modernization and optimization measures with respect to company cars and energy efficiency at buildings but also effects of the COVID-19-situation have led to an energy consumption decrease of more than 10% in 2020 vs. 2019 (2019 vs. 2018: +2%). Direct implications of each specific measure and the very extent of the respective savings cannot be quantified at the present time.

Key Performance Indicator GRI SRS-303-3: Water withdrawal
The reporting organization shall report the following information:

a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:

- i.** Surface water;
- ii.** Groundwater;
- iii.** Seawater;
- iv.** Produced water;
- v.** Third-party water.

b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:

- i.** Surface water;
- ii.** Groundwater;
- iii.** Seawater;
- iv.** Produced water;
- v.** Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.

c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:

- i.** Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);
- ii.** Other water ($> 1,000$ mg/L Total Dissolved Solids).

d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

Year	Surface water [ML]	Groundwater [ML]	Seawater [ML]	Produced water [ML]	Third-party water [ML]	Unknown [ML]	Total [ML]
2018	-						
2019	-						
2020	86.27	15.47	0.00	31.28	128.07	49.37	309.45

Scope: DEKRA Group. For the reporting year 2020, we are reporting key figures for international water withdrawal for the first time. The key figures for water consumption are based on the international data query. This made it possible to record the water consumption of the legal entities covering about 35% of the employees. Total water consumption was extrapolated on this basis. Currently, there are no information available on the share of water stress and fresh water. The consumption also includes water, that has been delivered to third parties.

As a service company, this indicator does not have the highest priority for us in the prioritization of the environmental management system, which is currently being established, and is therefore not yet extensively reported. The evaluation of key figures for water and wastewater as well as waste and recycling will be further built up until 2025.

Key Performance Indicator GRI SRS-306-3: Waste generated

The reporting organization shall report the following information:

a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.

b. Contextual information necessary to understand the data and how the data has been compiled.

Description of the key figure	2018	2019	2020
Total weight of hazardous waste, with a breakdown by disposal methods [tons]	-	-	0
Total weight of non-hazardous waste by type of waste [tons]	-	-	ii. Paper: 3,255, Recyclables: 215 iii. Organic waste: 905 iv. Recyclables: 215, Residual waste: 2,122, Commercial waste: 470 Total: 6,967

Scope: DEKRA Germany. For the reporting year 2020, we are reporting key

figures for national waste for the first time. Waste management is currently being established and further developed. The key figures can therefore only be given for Germany for the time being. Here, the values are based on an internal data query with a feedback rate of usable data of around 5%. At this time, we only report waste fractions with significant quantities. We are currently not aware of any recordable quantities of hazardous waste. The breakdown by disposal methods is based on the Closed Substance Cycle Waste Management Act (Kreislaufwirtschafts Abfallgesetz).

Internationally, we have conducted a questionnaire to collect waste data for the DEKRA Group for the first time in 2021. As the available data are not yet sufficient, we are for now only reporting German figures. We are aiming to report these figures in the next The Sustainability Code declaration.

As a service company, this indicator does not have the highest priority for us in the prioritization of the environmental management system, which is currently being established, and is therefore not yet extensively reported. The evaluation of key figures for water and wastewater as well as waste and recycling will be further built up until 2025.

13. Climate-Relevant Emissions

The company discloses the GHG emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the goals it has set itself to reduce emissions, as well as its results thus far.

The issue of greenhouse gas emissions plays a central role in our environmental management. We aim to contribute to climate protection and minimize our impact on climate change. We want to reduce emissions in the areas of energy consumption (buildings), business travel and company car fleets. Specifically, we are working to reduce our carbon footprint towards carbon neutrality until 2025 (scope 1, scope 2, and business travel of scope 3). Relative to sales, CO₂ emissions are currently declining and are contributing to the incremental achievement of the target.

We have a focus on CO₂ emissions generated in the course of our business activities. Step by step, we want to be able to map Scope 1, Scope 2 and Scope 3 as comprehensively as possible. Currently, the focus is on direct emissions generated at our sites, e.g. through gas-fired cogeneration units for heat and power generation, and through the operation of our company vehicles through fuel combustion (Scope 1). On the other hand, the emissions associated with our electricity and heat procurement (Scope 2) as well as emissions related to business travel, e.g. air travel (Scope 3).

Our environmental performance indicator system is also being further developed and expanded regarding emissions. Regarding the calculation regime, we are guided by the Greenhouse Gas Protocol and refer to the description of the methodology in the performance indicator in criteria 13.

In 2020, we caused company-wide emissions of 10.8 t CO₂e per million euros of sales in Scope 1, 9.7 t CO₂e per million euros of sales in Scope 2, and 13.2 t CO₂e per million euros of sales in Scope 3. For a precise definition of the scopes, we refer to the performance indicators for criterion 13 of this statement.

In order to reduce emissions in this respect, the energy efficiency of our buildings and building operations is to be steadily increased through environmental standards and measures. These include, for example, technological modernizations, sustainable roof and facade options, in-house energy generation with photovoltaic, energy-efficient IT, smart consumption recording, as defined in our Group environmental guidelines.

In Germany, 100% of electricity consumption has been covered by renewable energies since 2020. For 2021, we have additionally converted 32 states in Europe to 100% green electricity. Company-wide, we aim to switch electricity consumption to 100% renewables by 2025.

The DEKRA-owned and leased vehicles in Germany produced average emissions of 495 kg of CO₂ per employee in 2020 (2018: 668, 2019: 584). The average CO₂ emissions in g/km of the fleet in Germany were 211 g per vehicle in 2020 (2018: 237, 2019: 234). In absolute terms our company car fleet emissions amount to 6,457 t CO₂e. For 2020, DEKRA decommissioned about 369 tons of CO₂ through CO₂ certificates (Verified Carbon Standard) in relation to the vehicle fleet (2018: 355, 2019: 366 via Gold Standard).

Business travel activities of DEKRA's German employees (air, rail, car) resulted in emissions of 1,802 kg CO₂ per employee on average in 2020 (2018: 1,965, 2019: 2,294). In 2020, 1.35 million km of local and long-distance travel by Deutsche Bahn in Germany was covered by 100% green electricity (2018: 4.59, 2019: 4.59).

We also strive to optimize our carbon footprint in terms of business travel and vehicle fleet. Through the primary use of virtual meeting technologies, promotion of internal carpooling, preferred use of public transport instead of cabs, and preferred booking of rail travel instead of using rental cars and flights, progress is to be made here step by step. We aim to steadily reduce our emissions in this area by means of guidelines and measures to promote ecological drive technologies in the area of vehicle fleet management.

The use of virtual meeting technologies, which can often replace business

trips, continues to grow. We intend to continue promoting these and other forms of digital and agile collaboration.

Since November 2021 we are committed to the [Science Based Targets initiative \(SBTi\)](#) and will be aligning our climate targets with the 1.5 degree target.

Key Performance Indicators to criteria 13

Key Performance Indicator GRI SRS-305-1: Direct (Scope 1) GHG emissions

The reporting organization shall report the following information:

- a.** Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent.
- b.** Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ or all.
- c.** Biogenic CO₂ emissions in metric tons of CO₂ equivalent.
- d.** Base year for the calculation, if applicable, including:
 - i.** the rationale for choosing it;
 - ii.** emissions in the base year;
 - iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g.** Standards, methodologies, assumptions, and/or calculation tools used.

Description of the key figure	2018	2019	2020
Gross volume of direct GHG emissions (Scope 1) [t CO ₂ e].	42,244	42,746	34,561
Gases included in the calculation; either CO ₂ , CH ₄ , N ₂ O, HFC, PFC, SF ₆ , NF ₃ or all.	all		
Biogenic CO ₂ emissions [t CO ₂ e]	0	0	0
The base year, if any, chosen for the calculation, including:	No base year		
i. the justification for this choice			
ii. of emissions in the base year [t CO ₂ e]			
Source of the emission factors	DEFRA 2018-2020		
Consolidation approach for issues; whether equity share approach, financial or operational control.	operational		
Methodologies used	The international standard according to the Greenhouse Gas Protocol and Excel as a calculation program.		

Key Performance Indicator GRI SRS-305-2: Energy indirect
(Scope 2) GHG emissions

The reporting organization shall report the following information:

- a.** Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.
- b.** If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.
- c.** If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.
- d.** Base year for the calculation, if applicable, including:
 - i.** the rationale for choosing it;
 - ii.** emissions in the base year;
 - iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g.** Standards, methodologies, assumptions, and/or calculation tools used.

Description of the key figure	2018	2019	2020
Gross volume of indirect energy-related GHG emissions (Scope 2) [t CO _{2e}].	41,626	40,034	30,919
If applicable, the gross volume of market-based indirect energy-related GHG emissions (Scope 2) in tons of CO ₂ equivalent.	-	-	-
If applicable, the gases included in the calculation; either CO ₂ , CH ₄ , N ₂ O, HFC, PFC, SF ₆ , NF ₃ or all.	all	all	all
The base year, if any, chosen for the calculation, including:	No base year		
i. the justification for this choice			
ii. of emissions in the base year [t CO _{2e}]			
Source of the emission factors	Emission factors per country for electricity are from the Ecoinvent 3.7 database. The WTT share per country was calculated based on the ratio of WTW to WTT in the German electricity mix according to the Umweltbundesamt.		
Consolidation approach for issues; whether equity share approach, financial or operational control.	operational		
Methodologies used	The international standard according to the Greenhouse Gas Protocol and Excel as a calculation program were used for the calculation.		

Key Performance Indicator GRI SRS-305-3: Other indirect (Scope 3) GHG emissions

The reporting organization shall report the following information:

a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent.

b. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.

d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.

e. Base year for the calculation, if applicable, including:

i. the rationale for choosing it;

ii. emissions in the base year;

iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.

f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

g. Standards, methodologies, assumptions, and/or calculation tools used.

Description of the key figure	2018	2019	2020
Gross volume of other indirect GHG emissions (Scope 3) [t CO₂e].	48,782	55,847	42,109
If applicable, the gases included in the calculation; either CO ₂ , CH ₄ , N ₂ O, HFC, PFC, SF ₆ , NF ₃ or all.	all		
Biogenic CO ₂ emissions [t CO ₂ e]	0	0	0
Categories and activities related to other indirect GHG emissions (Scope 3) included in the calculation.	Business trips, WTT emissions from electricity purchases, heat purchases, and the vehicle fleet.	Business trips, WTT emissions from electricity purchases, heat purchases, and the vehicle fleet.	Business trips, WTT emissions from electricity purchases, heat purchases, and the vehicle fleet.
The base year, if any, chosen for the calculation, including:	No base year		
i. the justification for this choice			
ii. of emissions in the base year [t CO ₂ e]			
Source of the emission factors	Emission factors per country for electricity are from the Ecoinvent 3.7 database. The WTT share per country was calculated based on the ratio of WTW to WTT in the German electricity mix according to the Umweltbundesamt. Otherwise, DEFRA emission factors were used.		
Methodologies used	The international standard according to the Greenhouse Gas Protocol and Excel as a calculation program were used for the calculation.		

Key Performance Indicator GRI SRS-305-5: Reduction of GHG emissions

The reporting organization shall report the following information:

a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.

b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

c. Base year or baseline, including the rationale for choosing it.

d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).

e. Standards, methodologies, assumptions, and/or calculation tools used.

Emission reduction initiatives are known for the year 2020 and 2019. The extent of the savings cannot be quantified at the present time and will be

submitted in the next reporting year.

Criteria 14–20 concerning SOCIETY

Criteria 14–16 concerning EMPLOYEE-RELATED MATTERS

14. Employment Rights

The company reports on how it complies with nationally and internationally recognised standards relating to employee rights as well as on how it fosters staff involvement in the company and in sustainability management, what goals it has set itself in this regard, what results it has achieved thus far and where it sees risks.

We are aware of our social responsibility towards employees and society. We respect and value diversity in cultural, social, political and national terms in our workforce and in the countries and societies where we operate as a company. We are committed to compliance with internationally applicable employee rights within the company and in the supply chain, such as the guidelines and standards of the International Labor Organization (ILO). With the [DEKRA Social Standards](#), which were adopted in 2019, we are committed to principles aligned with ILO standards in the areas of: Discrimination and Disadvantage, Equal Opportunity, Occupational Health and Safety, Working Hours and Remuneration, Freedom of Association and Co-determination, Freedom of Expression and Privacy, and Exclusion of Child Labor, Forced Labor, Slavery and Human Trafficking.

We are also committed to the principles of the [UN Global Compact](#) and work to ensure compliance with employee rights within our sphere of influence. In line with our corporate vision of becoming the global partner for a safe world, we are particularly committed to the issue of occupational safety - both within our company and for our partners.

Compliance with employee rights is also demanded and monitored by our partners in the supply chain by means of corresponding standards and multi-stage processes for sustainability in purchasing.

Our company-wide occupational health and safety management system works to continuously develop the issues of health and safety for our employees.

We support the right to freedom of expression and privacy. We recognize and

observe the relevant statutory regulations on freedom of association, co-determination and cooperation with employee representatives. Due to the trusting, continuous dialog - also regarding employee rights - we do not see any significant risks with regard to this topic area. We are also committed to strict compliance with employee rights in our value chains. Due to our specific business models, which are based on neutrality, trust and strict compliance, DEKRA operates in countries that offer a sustainable, predictable and resilient legal framework. In this respect, DEKRA is predominantly active in low-risk countries according to the [amfori risk classification](#), so that the existence of low social standards in our business should be unlikely. We recognize the applicable legal regulations regarding employment rights. The [DEKRA Social Standards](#) are applicable to all employees worldwide. With these standards we emphasize our commitment to the relevant employment right based on the respective ILO standards. We do not transfer individual national standards to other countries or markets but refer to our globally oriented [DEKRA Social Standards](#).

In the area of employment rights we have defined several quantitative and qualitative targets. They include for example to prevent occupational accidents, further improve occupational safety, and eliminate potential hazards. In this respect, we aim to reduce our accident rate by 30% until 2025 (compared to 2018).

Employment rights also concern learning and development in times of digitalization and globalization. We have the target to support lifelong learning of our employees and intend to increase trainings days per employee to >5 days/year until 2025.

Teamwork, mutual trust, loyalty and integrity are the foundations of our cooperation and components of our values. We aim to offer attractive, innovative and secure jobs. Dialog with our employees is very important to us. We maintain a constant and trusting exchange with our employees and employee representatives. Communication across all levels and the identification of potential for improvement was achieved, among other things, with the introduction of a global employee survey. All employees have been surveyed every two years since 2017 on their assessments and perceptions of their work experience at DEKRA. The results are analyzed as part of designed team dialogs between managers and employees, necessary measures are defined and then implemented. Our employees are surveyed in this context regarding working conditions and general developments in the company. Through their active participation, employees can also contribute to sustainability issues here. In 2019, 19,578 employees took part, corresponding to a participation rate of 72% (2017: 16,119; 63.8%). The results of the survey are systematically discussed within the teams and concrete measures are derived. In 2019/20, around 1,000 team dialogs were conducted worldwide with approximately 3,700 defined measures. Our aim here is to further increase employee engagement. By 2025, we want to increase the

engagement level (compared to 2019) by 20%.

In addition, our employees are invited and motivated to contribute their own ideas and suggestions for improvement regarding sustainability. This is possible at any time by contacting the sustainability management team, via the digital collaboration platform DEKRA Employee Platform or via the general ideas and innovation management. There are also regular internal campaigns on specific topics, e.g. printing, travel or environmental protection, to which our employees contribute their suggestions. In addition, there are central and locally systematic idea competitions on the topic of sustainability. We aim to further promote and expand the participation of our employees in sustainability management. The diverse perspectives, experience and ideas of our employees play a very important role in setting the priorities for the further development of sustainability management. This is also reflected in the active participation in our stakeholder survey on sustainability.

In 2021 we have conducted our third global employee engagement survey: 20,680 employees took part, corresponding to a participation rate of 73%.

15. Equal Opportunities

The company discloses in what way it has implemented national and international processes and what goals it has for the promotion of equal opportunities and diversity, occupational health and safety, participation rights, the integration of migrants and people with disabilities, fair pay as well as a work-life balance and how it will achieve these.

As a modern employer, issues such as work-life balance, diversity and employee development continue to be of growing importance to us. Diversity and equal opportunities are equally important values for us. The diverse perspectives and backgrounds of our employees, for example in terms of internationality, interculturality, gender, age groups, or educational backgrounds, also help us to remain innovative and to continuously develop our expertise. In an increasingly globalized, inter-connected and disruptive market environment, these diverse perspectives also help us to find innovative solutions for our customers on behalf of sustainability and to continue to offer expert services for the challenges of today and tomorrow. In this context, we are also committed to diversity and equal opportunity. We do not permit any form of discrimination or disadvantage based on gender, age, ethnic origin, skin color, home country, social origin, nationality, religious or political conviction, sexual orientation and disability.

We also promote diversity in our management team. In terms of internationality and gender, diversity within our management team continues

to increase. We aim to gradually further increase the proportion of female managers. By 2025, we aim to increase the proportion of female managers in our general management team (Level 1 - Level 3) by >15% (vs. 2019). Currently we are also working on a more systematic approach to support diversity, anti-discrimination and an overall welcoming environment in our workforce. We are on our way with respect to our diversity targets and internally monitor respective progress.

The safety and health of our employees is a top priority. The global occupational health and safety management team is working across the company to further improve occupational safety at DEKRA. It is our goal to prevent and further reduce occupational accidents and eliminate potential hazards. We require that the provision and guarantee of safe and healthy working conditions is ensured and that at least the respective national standards are complied with in terms of occupational health and safety. Internal developments in the area of safety and health and corresponding key figures are monitored and evaluated, and possible improvement measures are derived and implemented on this basis.

An internal network of occupational safety experts implements the individual management system on a site-specific basis. In occupational health management, site-specific programs are implemented. These include health and prevention courses, training on stress management, sports events and health action days.

In the context of co-determination, we promote trusting dialog with our employee representatives and involve employees, for example through our regular employee survey. We are committed to the right to appropriate remuneration, which is based on the applicable statutory regulations and the respective national labor market.

In an expert organization, expertise and experience are paramount. This in no way stands in the way of integrating people with disabilities, members of minorities or specifically younger and older employees. In our company, for example, all people with their individual backgrounds contribute vital experience and know-how, from which our customers and stakeholders particularly benefit.

Inclusion is important to us. For example, a representative body for the severely disabled promotes the integration of severely disabled people into the company, represents their interests there and provides them with advice and assistance. As a global company, we live internationality and interculturality. It goes without saying that we also have employees with an immigrant background. In total, over 100 nationalities are represented within our company.

We promote the health, training and further development of our employees

and design framework conditions that support the compatibility of work and family. To this end, we offer our employees information and training as well as part-time models, mobile working and needs-oriented individual solutions.

With our yearly internal HR questionnaire, we also monitor how the different legal entities consider sustainability in their local HR approaches. The results are summarized in an internal report and define the basis for further sustainability measures.

In 2021 with respect to health and safety, the COVID-19 situation and the protection of employees has been a dominant focus. Furthermore, we have developed a Group policy and program for diversity, inclusion, and anti-discrimination. We are working on specific internal breakdowns of our diversity-related targets. We pursue the goal of promoting diversity in our workforce and in particular the proportion of women in management positions through equal opportunities. The DEKRA Diversity, Inclusion and Equal Treatment Policy has been adopted and institutionalizes DEKRA's principles. This makes our goal of an inclusive organization a Group-wide standard. The policy describes our values for diversity, inclusion and equal treatment and how we intend to live them internally and externally.

16. Qualifications

The company discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and in view of adapting to demographic change, and where risks are seen.

We attach great importance to the training and continuing education of our employees. The expertise of our employees is crucial to the quality and reliability of our services. Continuous employee qualification is very important for us as a company and for our employees as experts. To make sure that we have specialized employees for our expert services, we are focusing on the promotion of new talents and the qualification of employees (cf. [page 23 financial report 2020](#)). We aim to increase the average annual training days per employee to >5 days by 2025.

As one of the largest private training companies in Germany (DEKRA Akademie), we naturally also use our expertise in this area for internal training and development. Across all age groups, we offer our employees the opportunity to develop professionally and personally. Starting with the development of our trainees and dual students, through the qualification program for our DEKRA test engineers, to the further development of junior staff and managers. As a provider of expert services, DEKRA focuses on the

professional qualification of our employees. But we also offer courses in foreign languages, first aid, time management or stress management, which serve the personal development of our employees. Occupational health management also contributes to the empowerment of our employees. This includes, for example, regular healthy diet trainings, back fitness courses, company sports groups or our biennial health day. Thanks to our multi-layered qualification concepts and the expertise of our Service Division Training and the DEKRA Akademie, we do not see any significant risks regarding the subject area of qualification despite increasing requirements.

The new global DEKRA Learning Management System (LMS) is a central component of the internal digital transformation process. Our Training Service Division and our experts in "Innovative Learning" are managing the implementation of the LMS, which maps more than 20 languages and will in future be the home for the internal training of our employees around the world. The LMS makes it possible to make digital learning content available at a central location in a flexible and target-group-oriented manner. Learners decide for themselves when and where they want to acquire knowledge and at what pace they want to learn. The learning content remains accessible at all times, so that learners can consult it as a reference work or research interesting content when they have the opportunity. "Lifelong learning" thus becomes a lived practice for each of our employees.

As sustainability is a central part of our vision, all employees have the chance and are encouraged to absolve a sustainability training, which is also provided in our global LMS. The content focus is on sustainability as global challenge, social sustainability (including human rights, social responsibility, diversity & anti-discrimination); governance, ethics & integrity (including business ethics, supply chain sustainability, standards & initiatives), and climate & environment (including climate neutrality target, environmental protection in (daily) work).

Due to constantly and dynamically changing external conditions and requirements, it is a challenge to adapt the qualification to these circumstances and to impart the appropriate competencies and skills. For us, lifelong learning therefore also means, for example, enabling our employees in the context of digitization. In this context, we have launched the DEKRA DIGITAL Academy: An area for learning, sharing and discussing topics that affect us now and in the future. The DEKRA DIGITAL Academy is accessible via our LMS and provides content on all aspects of digital transformation and future technologies. This includes topics such as the Internet of Things (IoT), blockchain, big data, cyber security and functional safety, and artificial intelligence.

In 2021 we have developed a dedicated LMS sustainability training for all our employees, including modules on social, economic, and ecological sustainability in general and at DEKRA. The general offerings in the LMS have been significantly expanded (e.g. new trainings on digitalization and our digital

agenda, additional soft skill trainings, or new project management courses).

Key Performance Indicators to criteria 14 to 16

Key Performance Indicator GRI SRS-403-9: Work-related injuries
The reporting organization shall report the following information:

a. For all employees:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

You will find the remaining numbers c-g of the indicator SRS 403-9 in the GRI standard and may additionally report them here.

Key Performance Indicator GRI SRS-403-10: Work-related ill health

The reporting organization shall report the following information:

a. For all employees:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

You will find the remaining numbers c-e of the indicator SRS 403-10 in the GRI standard and may additionally report them here.

Work-related injuries:

Scope: DEKRA full-time employees. Temporary employees (TE) of the DEKRA Arbeit Group are not included here. This scope is chosen, to allow a better comparison to other TIC companies without temp work business. TE numbers are monitored internally as part of the regular health and safety management system.

TIC-specific illnesses are not known, so there is no KPI. Individual hazards will be collected and systematized by Group EHS as part of risk assessments worldwide starting in 2021.

Description of the key figure	2018	2019	2020	Note
Number of deaths due to work-related injuries	0	1	1	The most recent fatalities occurred in the industrial business in France and in a road accident in Sweden. In France, a comprehensive program was initiated to raise awareness throughout the country on the subject of occupational safety and accident prevention. Due to the fatal road accident case, we organized a "safety week" around driving, and we spent an entire week promoting the topic of road safety throughout the organization.
Accident severity = total days lost / total accidents	17.6	18.6 ¹	23	The number and rate of work-related injuries with serious consequences is not part of DEKRA's accident definition. Instead, we monitor the severity of accidents, which we would like to report here.
Number of documentable work-related injuries	385	420	424	
Rate of documentable work-related injuries	1.53	1.6	1.20	Incident rate = (number of registered accidents x 200,000) / number of hours actually worked. Occupational accidents with at least one day lost or doctor's visit.

¹ The 2019 figure was adjusted due to an error in internal reporting.

Work-related illnesses:

We do not have any information on this.

Key Performance Indicator GRI SRS-403-4: Worker participation on occupational health and safety

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.

b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

The internal guideline must also be respected by external companies. External companies are requested to comment on their EHS (Environment Health and Safety) management by means of a self-disclosure form.

Through the different committees EHS Committee Regions, EHS Committee Countries and EHS Committee Society, employees can always contribute ideas and improvements. All EHS-relevant documents are available on the internal DEKRA Connect platform. Training documents are available in German, English, French and Chinese.

Each DEKRA region is required to hold an EHS meeting once a year. Participants are: Persons responsible for the region, persons responsible for personnel in the region, EHS persons responsible for the region and parts of the employee representatives. In Germany, this meeting is held twice a year and there is a group works agreement for this EHS committee.

Key Performance Indicator GRI SRS-404-1: Average hours of training

The reporting organization shall report the following information:

a. Average hours of training that the organization's employees have undertaken during the reporting period, by:

i. gender;

ii. employee category.

These key figures are not yet reported comprehensively. We currently report the following figures:

Description of the key figure	2018	2019	2020
Training expenses (€ thousand) ¹	18,736	19,188	14,590
In vocational training ²	475	411	495
In vocational training in Germany:	281	267	231
Training and further education at DEKRA Automobil ³			
Number of centrally organized events	2,796	2,817	3,145
Number of bookings:	22,141	25,591	23,758
Participant days (TNT)	58,779	66,391	58,908

¹ = The training and further education expenses shown include external services as well as own services and services in kind recorded and reported by the companies. Scope: DEKRA Group.

² = Apprentices, dual students, excluding engineers in training. Scope: DEKRA Group without temporary employees of DEKRA Arbeit.

³ = These figures have so far been reliably recorded for the largest DEKRA company, DEKRA Automobil GmbH.

Percentage of total workforce at all sites that received career or skills-related training (2020): 71%. Average training days per employee (2020): 3.
Scope: DEKRA Group (result of a systematic internal HR survey of the main companies covering 83% of our total workforce).

We are working on a further improvement of our training and qualification monitoring also with respect to type of training (e.g., voluntary & mandatory; technical & management & social competences).

Temp work: Education and trainings of our temporary workers are divided into two categories. On the one hand, there are trainings in the field of occupational safety and health protection. We train every individual employee before working at one of our customers' sites. In addition to general safety instructions, job-specific trainings can be added. On the other hand, there are customer-specific qualifications and trainings. The individual measures are arranged on special request of the customer. The measures are implemented promptly coordinated between our responsible colleagues and the customer during or beside their daily work. The most common qualification areas are forklift licenses, warehouse & logistics specialist, SAP, and MS Office trainings.

Scope: Temporary employees of DEKRA Arbeit.

Key Performance Indicator GRI SRS-405-1: Diversity

The reporting organization shall report the following information:

a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

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

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

Correspondingly indicated numbers are reported without temporary employees (TE). The respectively available numbers are monitored internally.

Description of the key figure	2018	2019	2020
<u>Employees</u>			
Total employees (incl. temporary employees (TE), Group Headcount (GHC))	45,197	43,961	44,063
Total employees (without TE), GHC	28,055	29,283	29,967
Thereof women	27.8%	27.3%	26.9%
Thereof men	72.2%	72.7%	73.1%
Thereof employed full-time	90.8%	90.5%	89.3%
Thereof employed part-time	9.2%	9.5%	10.7%
<u>Managers by gender</u> (General Management; Level 0 - Level 3)			
male	82.1%	83.0%	83.0%
female	17.9%	17.0%	17.0%
<u>Age</u> (without TE)			
Average age (in years)	42.7	42.7	42.6
<u>Age structure</u> (in %)			
> 60 years	7.8%	8.1%	8.4%
51-60 years	23.6%	23.3%	23.0%
41-50 years	24.6%	24.7%	25.1%
31-40 years	29.6%	29.4%	29.4%
20-30 years	14.2%	14.2%	13.8%
< 20 years	0.2%	0.3%	0.3%
<u>Country distribution</u> (without TE)			
Germany	13,122	13,657	13,986
France	4,812	4,916	5,007
Europe without Germany and France	5,753	6,108	6,267
World without Europe	4,368	4,602	4,707
Europe	23,687	24,681	25,260
North America	552	578	575
South America	282	307	321
Africa	937	959	888
Asia	1,572	1,706	1,788
Australia/Oceania	1,025	1,052	1,135
<u>Nationalities</u> (without TE)	91	102	103
Nationalities Management (ExCom; Level 0 - Level 1)	10	9	10
Nationalities Management (General Management; Level 0- Level 3)	26	30	34
<u>Share of international managers</u>			
ExCom (Level 0 - Level 1)	42%	43%	41%
General Management (Level 0 - Level 3)	46%	49%	48%

Key Performance Indicator GRI SRS-406-1: Incidents of discrimination

The reporting organization shall report the following information:

a. Total number of incidents of discrimination during the

reporting period.

b. Status of the incidents and actions taken with reference to the following:

- i.** Incident reviewed by the organization;
- ii.** Remediation plans being implemented;
- iii.** Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
- iv.** Incident no longer subject to action.

Incidents of discrimination in the reporting period: Five known.

We investigated and reviewed the incidents internally. Two discriminatory actions were identified. The measures we are taking are always case-specific to suit the circumstances appropriately, for example a sensitization training of affected employees can be initiated. In all cases we are taking the necessary actions to resolve the issue in the best possible way.

Criterion 17 concerning RESPECT FOR HUMAN RIGHTS

17. Human Rights

The company discloses what measures it takes, strategies it pursues and targets it sets for itself and for the supply chain for ensuring that human rights are respected globally and that forced and child labour as well as all forms of exploitation are prevented. Information should also be provided on the results of the measures and on any relevant risks.

As a service provider with a comparatively less complex supply chain, we also fulfill our human rights due diligence obligations. We are committed to compliance with internationally applicable human rights within the company and in the supply chain and are committed to the Universal Declaration of Human Rights of the United Nations General Assembly (UDHR) and the European Conventions on Human Rights (ECHR). The DEKRA Social Standards represent our [declaration of principles for respecting labor and human rights](#) and describe the corresponding processes for effective implementation. They take up the requirements of the UN Guiding Principles on Business and Human Rights, the German Law on Corporate Due Diligence to Prevent Human Rights Violations in Supply Chains and the German National Action Plan (NAP) for Business and Human Rights.

In our Global Procurement function, we have established and further continuously develop appropriate standards and processes for purchasing and supply chain management with regard to human rights and sustainability in general.

In our procurement practices, we take social, environmental and business ethics criteria into account when selecting suppliers and the products and services we require. The following standards and processes govern our sustainable supply chain management:

- Sustainability requirements of the global procurement guidelines
- Sustainability criteria of the general purchasing conditions
- Sustainability supplier code of conduct
- Supplier review via self-assessment and evaluation
- Supplier audits and corrective action plans
- Sustainability training for procurement employees
- Reporting and targets
- Preference for sustainable alternatives when selecting products and services
- Sustainability incentives and requirements in tenders
- Raising awareness for sustainability & Human Rights amongst suppliers

The procurement guidelines also define the consideration of sustainability in our procurement management. We require our suppliers to comply with sustainability standards. This is defined in the General Purchasing Conditions and in particular in the [Sustainability Supplier Code of Conduct](#). The [General Terms and Conditions of Purchasing](#) set clear requirements with regard to ecological (climate protection, environmental pollution, environmental management system) as well as social and business ethical responsibility (human rights, non-discrimination, ILO standards, health and safety, compliance). With our Sustainability Supplier Code of Conduct, we expect our suppliers to follow our principles in the following four areas: Sustainability Management & Ethical Business, Environment & Climate Protection, Social Standards & Human Rights, and Sustainability in Supply Chain Management.

We review our potential and current suppliers using a supplier self-assessment questionnaire. In the "Sustainability" section, information is requested on compliance with the above-mentioned principles of the Sustainability Supplier Code of Conduct. The answers and the respective degree of compliance with our requirements are considered in the assessment of our suppliers and the selection process.

If our minimum requirements are not met, we consider the possibility of conducting an audit at the respective supplier and agreeing on a corrective action plan if required. If requirements are not met and no action is taken to address non-compliance, we may terminate the business relationship.

We raise awareness among our suppliers regarding sustainability. If necessary, we encourage our suppliers to take sustainability training courses and provide relevant documentation or training.

We gradually implement a sustainable sourcing preference in our purchasing decisions. Environmentally friendly and socially responsible alternatives are preferred if they are available within a reasonable cost framework. We are gradually reviewing the goods and services we purchase in terms of sustainability.

Our procurement employees receive regular training on sustainability in procurement and the supply chain management.

Monitoring and reporting with regard to sustainability is currently being established. We are gradually monitoring and reporting on the proportion of suppliers obliged to sustainability, the proportion of suppliers audited with regard to sustainability, the number of suppliers audited in this regard, and the proportion of trained employees in the procurement team. We derive targets and measures for the respective topics and report on them. By 2025, we aim to have checked 100% of our Global Procurement suppliers with regard to sustainability. We aim to regularly train all Global Procurement employees on sustainability in procurement and supply chain management. In 2020, we have trained 93% of Global Procurement's purchasing staff. Detailed sustainability audits have been carried out at 13 major national and international suppliers in 2020. In 2021 further audits are being conducted.

We are currently not aware of any significant risks. Our processes for exercising our human rights due diligence are being established and expanded. Currently, we are building up the capacity to conduct a comprehensive risk analysis regarding human rights risks within our supply chain. Gradually the risk analysis shall be expanded to evaluate potential human rights risks connected to other business activities. In this regard, we also refer to our declaration integrated into The Sustainability Code declaration in accordance with the NAP Business and Human Rights.

In 2021 we have further developed our human rights due diligence preparation activities. We have also expanded the internal sustainability training and specified sustainability-related support and incentives for our suppliers.

Using the Sustainability Code Declaration of Conformity in the sense of the „NAP Business and Human Rights“

1. Human rights policy statement

- a.)** State whether your company has its own corporate guidelines for upholding human rights and whether they also encompass the ILO's core labour standards.
- b.)** Has the company management approved the policy statement?
- c.)** Describe your company's internal and external communication on the topic of human rights.
- d.)** At which level is responsibility for human rights concerns enshrined? (CSR-RUG checklist 1b)
- e.)** Define the reach that your guidelines have (which sites, including subsidiaries etc.).

The DEKRA Social Standards represent our policy statement on respect for labor and human rights. DEKRA is committed to compliance with internationally applicable human rights and social standards within the company and in the supply chain, such as the guidelines and standards of the International Labor Organization (ILO), the Universal Declaration of Human Rights of the United Nations General Assembly (UDHR) and the European Conventions on Human Rights (ECHR). The DEKRA Social Standards have been adopted and signed by the DEKRA Board of Management. They are communicated to employees. In our Sustainability Supplier Code of Conduct we also directly refer to social standards. The DEKRA Social Standards are published on DEKRA's homepage: <https://www.dekra.com/en/social-standards/>. They apply to the entire DEKRA Group and cover all locations and affiliated companies.

2. Procedures for the identification of actual or potential adverse impact on human rights

- a.)** State whether and how your company analyses human rights risks (caused by your business activities, your business relations, your products and services, at its sites, due to political parameters) (criterion 17, checklist aspect 4).
- b.)** Are especially vulnerable groups of people incorporated into the risk assessment?
- c.)** What is your company's assessment of the human rights risks and its ability to counter these itself?
- d.)** How are human rights risks incorporated into your company's risk management?

Our processes for exercising human rights due diligence are being established and expanded. DEKRA investigates to the best of its ability whether human rights risks arise from its business activities. Currently, we are building up the capacity to conduct a comprehensive risk analysis regarding human rights risks within our supply chain. Gradually the risk analysis shall be expanded to evaluate potential human rights risks connected to other business activities. Potential risks are taken into account as part of the audits carried out by Internal Audit. In addition, suppliers are checked by means of a self-assessment before entering into business relationships. In the case of particularly critical existing suppliers, audits are also carried out as required, which also take into account the issue of sustainability and human rights. Vulnerable persons are not yet explicitly included in the risk assessment. We are currently not aware of any significant risks. Since 2020, human rights risks and the review of compliance with and implementation of DEKRA social standards have been part of risk management, which is controlled by Internal Audit.

3. Measures to review effectiveness / Element: grievance mechanism

a.) Is there training for employees in the area of human rights?

b.) State whether and how the upholding of human rights is checked.

c.) Describe any internal grievance mechanisms and clearly assigned responsibilities within the company or explain how access to external grievance mechanisms is ensured.

d.) Do whistle-blowing mechanisms also apply to suppliers?

Our procurement employees are trained on the topic of sustainability and human rights in the supply chain. Compliance with DEKRA social standards and human rights is gradually being integrated into the review processes of our internal risk management process and internal audits. In order to be able to report, check and process violations of human rights, compliance guidelines and DEKRA social standards at all levels and in all areas of DEKRA, a compliance whistleblower system is in place. In the event of complaints and suspected cases relating to social standards and human rights, affected employees, business partners or other stakeholders can contact the responsible compliance reporting office openly or, optionally, anonymously. Reports can be submitted both by our employees and by persons not affiliated with the company. The whistleblower system is accessible in all major languages.

4. Human rights due diligence obligations in the value chain

- a.)** Is there a suppliers' code of conduct that comprises the four ILO core labour standards?
- b.)** State whether and how a check is performed for human rights risks prior to entering into a business partnership.
- c.)** Are suppliers given training on human rights?
- d.)** What processes does your company use to guarantee that its suppliers uphold human rights?
- e.)** Do you implement measures (jointly with suppliers) in the event of a conflict or do you work with other stakeholders? If so, which ones?
- f.)** What redress policies are there? Report on incidents in the reporting period.

We require our suppliers to comply with sustainability standards. This is set out in the General Terms and Conditions of Purchasing and in particular in the Sustainability Supplier Code of Conduct (<https://www.dekra.com/media/20200526-dekra-sustainability-supplier-code-of-conduct-final-en.pdf>). This also requires compliance with ILO core labor standards and human rights due diligence standards and processes. Suppliers are screened via a supplier self-assessment questionnaire before entering into business relationships. In the "Sustainability" section, information is requested on compliance with the above-mentioned principles of the Sustainability Supplier Code of Conduct. The answers and the respective degree of compliance with our requirements play an important role in the assessment of our suppliers and the selection process.

We are currently in the process of establishing training processes for suppliers. Our buyers are already referring current and future suppliers to training materials on human rights in the supply chain. In 2020, 93% of Global Procurement employees were trained in sustainability and human rights.

If necessary, audits are carried out on existing suppliers, which also take into account the topics of sustainability and human rights. If violations are identified here, we draw up a corrective action plan which must be implemented by the supplier concerned. If the requirements are not met and no measures are taken to remedy violations, we can terminate the business relationship.

Currently, there are no processes for redress apart from legal action. To date, there are no known human rights violations in the value chain. Every report

received via the whistleblower system is responded to appropriately.

Key Performance Indicators to criteria 17

Key Performance Indicator GRI SRS-412-3: Investment agreements subject to human rights screenings

The reporting organization shall report the following information:

- a.** Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.
- b.** The definition used for ‘significant investment agreements’.

This figure is currently not reported. Our investment decisions (e.g., M&A, new buildings) are preceded by appropriate due diligence and risk procedures. In our human rights due diligence processes, we will also assess our relevant investment agreements and therefore aspire to monitor this figure in the next years.

Key Performance Indicator GRI SRS-412-1: Operations subject to human rights reviews

The reporting organization shall report the following information:

- a.** Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

Via the compliance and integrity-specific review, which implies a commitment to human rights compliance, within our internal risk management process and the corresponding risk query (self-disclosure questionnaire), 81% of our companies were queried in 2020.

The risk assessment includes a category on sustainability and sustainability-related aspects in the areas of environment, employees, occupational health and safety, and compliance.

Key Performance Indicator GRI SRS-414-1: New suppliers subject to social screening

The reporting organization shall report the following information:

- a.** Percentage of new suppliers that were screened using social criteria.

This figure is currently not reported. Our Global Procurement processes stipulate that 100% of new Global Procurement suppliers are assessed with regard to sustainability. Monitoring and reporting with regard to sustainability in procurement is currently being established. We are gradually monitoring and reporting on the proportion of suppliers committed to sustainability, the proportion of suppliers audited with regard to sustainability, the number of suppliers audited in this regard, and the proportion of trained employees in the procurement teams. We derive targets and measures for the respective topics and report on them.

The Global Procurement functions does not yet cover the procurement activities of all DEKRA entities.

Key Performance Indicator GRI SRS-414-2: Social impacts in the supply chain

The reporting organization shall report the following information:

- a.** Number of suppliers assessed for social impacts.
- b.** Number of suppliers identified as having significant actual and potential negative social impacts.
- c.** Significant actual and potential negative social impacts identified in the supply chain.
- d.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.
- e.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.

Monitoring and reporting with regard to sustainability in procurement is currently being established. We are gradually monitoring and reporting on the proportion of suppliers committed to sustainability, the proportion of suppliers audited with regard to sustainability, the number of suppliers audited in this regard, and the proportion of trained employees in the procurement team. We derive targets and measures for the respective topics and report on them. Detailed sustainability audits have been carried out at 13 major national and international suppliers in 2020 (two of originally planned 15 audits have not been realized in 2020). In 2021 further audits are being conducted. Since the DEKRA Sustainability Supplier Code of Conduct came into force in June 2020, all our Global Procurement suppliers have been explicitly obligated to comply with it.

Percentage of Global Procurement staff trained in sustainability	93%
Number of supplier audits	13
Percentage of Global Procurement suppliers obliged to comply with our sustainability requirements by our General Terms and Conditions of Purchase	100%

We are currently not aware of any significant risks. Our processes for fulfilling our human rights due diligence obligations are being established and expanded. In this regard, we also refer to our declaration integrated in the Sustainability Code declaration in terms of the NAP Business and Human Rights.

DEKRA investigates whether human rights risks arise from its business activities. These potential risks are taken into account as part of the audits carried out by Internal Audit. In addition, suppliers are checked via a self-assessment before entering into business relationships. In the case of particularly critical existing suppliers, audits are also carried out as required.

Human rights risks and the review of compliance with and implementation of DEKRA social standards have been part of internal risk management since 2020.

Criterion 18 concerning SOCIAL MATTERS

18. Corporate Citizenship

The company discloses how it contributes to corporate citizenship in the regions in which it conducts its core business activities.

Sustainability is a core value for DEKRA. We are working on the sustainable development of our company and on our contribution to sustainable development in society, the economy and the environment. We support the [UN Sustainable Development Goals \(SDGs\)](#) and the principles of the [UN Global Compact](#). As a DEKRA Group, we have been a [signatory of the UN Global Compact](#) since 2020.

We attach great importance to our social commitment. We support social and ecological projects, preferably with a focus on safety. For example, we support the environmental NGO [Planète Urgence](#) regarding reforestation and local environmental education in forest-threat-sensitive regions. We have been global supporter of Planète Urgence since 2010. The efforts of DEKRA alone have enabled the planting of more than 140,000 trees to date of which 10,000 were planted in 2020.

By supporting non-profit initiatives, we are committed to the common good. For example, as a sponsor in the area of sports, such as through our [partnership with the German Football Association \(DFB\)](#). We have been an official partner of the DFB referees until Mid-2021 and promoted the impartial players on the pitch. Together, DEKRA and the referees exemplified neutrality, expertise and fair play for 18 years. DEKRA is part of the formation of a new, sustainable motorsports series, the [HYRAZE League](#). The target is to create a zero-emission, safe and sustainable form of motorsport.

For more than 15 years, DEKRA has been promoting the safety of first-year schoolchildren in Germany with its "[Safety makes you strong!](#)" campaign, raising awareness among first-year pupils and distributing the popular red caps. Since then, more than three million caps have been issued as part of the campaign.

At our sites, we promote local initiatives, such as a [bee project](#) in cooperation with a local beekeeper at our Stuttgart headquarter. 250,000 "DEKRA bees" contribute to site biodiversity here. Together with a local farm, a 2,000 square meter field has been transformed into a biodiversity-friendly flowering meadow. The project is sustainably financed by the earnings of the DEKRA honey. More "DEKRA bees" also support biodiversity at other company sites.

Through our services and expertise, we also make a significant contribution to promoting safety in the environment, the economy and society, and thus to the community: Not only in the areas of traffic and occupational safety, but also, for example, through safety inspections of public children's playgrounds or testing for drinking water safety.

As a thought leader, we honor new safety and security solutions with the [DEKRA Award](#) and have, for example, developed a standard for safe micro mobility. Our expert services also have a positive social impact in the area of education: For example, we offer integration and language courses for refugees as well as specific vocational training with cooperation partners (e.g. to become a bus driver). We also support dual training for skilled nursing staff in Europe (e.g., Albania, Serbia) and South America (e.g., Brazil). With the nationwide "Toys Company" program, we create conditions for reintegrating the long-term unemployed into the primary labor market. As DEKRA Group, we are a major employer and create new jobs in many places. This is another way in which we make an important contribution to the community. DEKRA was named one of the "Diversity Leaders 2020" by the Financial Times and a "Top National Employer 2020" by FOCUS.

We have been committed to road safety for almost 100 years. With periodic vehicle inspections, accident analysis and accident research, with crash tests, public relations campaigns and participation in national and international committees. An important component of this commitment is the [DEKRA Road](#)

[Safety Report](#), which has been published in several languages since 2008.

We have aligned the statutory mission, which has existed since our founding days, within the framework of the strategic course. In traffic, at work and at home - in all essential areas of life, DEKRA's experienced experts create more safety. By our 100th birthday, our [vision](#) of being "the global partner for a safe, secure, and sustainable world" is to become reality. We also aim to expand our social commitment and related partnerships and initiatives for sustainability.

In 2021 we have started to explicitly emphasize the focus of our corporate citizenship activities on sustainability. Due to our renewed DEKRA vision, we have the clear ambition to also focus our societal engagement activities on our vision.

Key Performance Indicators to criteria 18

Key Performance Indicator GRI SRS-201-1: Direct economic value generated and distributed

The reporting organization shall report the following information:

- a.** Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:
- i.** Direct economic value generated: revenues;
 - ii.** Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
 - iii.** Economic value retained: 'direct economic value generated' less 'economic value distributed'.

- b.** Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.

In this regard, we refer to our financial report: [dekra_annual-report_2020-2021_finance.pdf](#).

	2020	2019	2018
The time proportionally accrued, directly generated and distributed economic value, including the basic components of the organization's global operations, as set out below.			
Direct economic value generated: Revenues (p. 15, 29, 51 Financial Report 2020)	3.2 bn	3.4 bn	3.3 bn
Economic value disbursed: operating costs, employee wages and benefits, payments to capital providers, payments to government disaggregated by country, and community investments (pp. 15-17, 29, 51-56, 85 Financial Report).	Essentially personnel expenses: 2.1 bn. Other operating costs see consolidated statement of comprehensive income p. 29 Transactions with equity providers see p. 89 Financial report 2020	Essentially personnel expenses: 2.2 bn. Other operating costs see consolidated statement of comprehensive income p. 27 Transactions with equity providers see p. 85 Financial report 2019	Essentially personnel expenses: 2.2 bn. Other operating costs see consolidated statement of comprehensive income p. 27 Transactions with equity providers see p. 85 Financial report 2019
Retained economic value: "direct economic value generated" less "distributed economic value"	pp. 15-17, 29, 51 Financial report 2020	pp. 15-17, 27, 48 Financial report 2019	pp. 15-17, 27, 48 Financial report 2019
The economic value generated and distributed must be disclosed separately at the national, regional or market level, where significant, and the criteria used to determine significance must be stated.	Turnover by region see p. 51 Financial report 2020	Turnover by region see p. 49 Financial report 2019	Turnover by region see p. 49 Financial report 2019

Our investments amount to the following values according to the definition below:

	2020	2019	2018
Investments made	89.6 m	128.2 m	123.7 m
Investment volume in property, plant and equipment and intangible assets excluding company acquisitions (p. 18 Financial Report)			

Criteria 19–20 concerning ANTI-CORRUPTION AND BRIBERY MATTERS

19. Political Influence

All significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians should be disclosed by country in a differentiated way.

DEKRA as an expert organization and state-recognized testing organization on behalf of safety performs partly sovereign tasks through services, e.g. carrying out periodical vehicle inspections. For us, political influence means that we are politically involved in the area of safety. For this reason, we are continuously in close contact with the responsible decision-makers and legislators.

As an expert organization for safety, we are a [trusted partner at international, European, national and regional level](#). Thanks to our independent expertise as a globally operating company, we support sustainable policy choices and advocate for the highest possible safety standards in all areas relevant to safety on the road, at work and at home. All legislative processes that affect our work as a safety service provider, such as the establishment of legally binding safety and testing standards for vehicles, industrial plants or other areas, for example, are relevant to DEKRA. Legislative processes that are relevant to us therefore also concern subject areas such as cyber security, road traffic law, consumer protection or environmental protection. Our experts accompany and support political decisions and processes by providing expert advice in a wide range of areas, for example on issues of traffic or occupational safety. We see the [DEKRA Road Safety Report](#), which has been published annually since 2008, as an important contribution to this.

The [DEKRA Occupational Health and Safety Report](#) provides answers to current occupational health and safety issues.

As a globally active company, DEKRA is highly valued as a partner by decision-makers, organizations and institutions - both at national and local level, as well as at international and European level. DEKRA is a member of the German Road Safety Council (DVR), German Transport Forum (DVF) and the ProMobility - Initiative for Transport Infrastructure associations and is included in the list of associations of the German Bundestag. Further memberships in political associations, federations and networks or other bodies can be accessed in the EU [Transparency Register](#).

We did not make any significant donations to political parties in the 2020 reporting period. DEKRA complies with the applicable national and international legislation in the countries where we are active. All political activities consider our high standards of integrity and compliance.

We are active within the industry association [TIC Council](#) (Testing, Inspection, Certification) and deal with the topics of "Product Testing/Certification", "Industrial Life Cycle Services" and "[Environmental, Social and Government](#)", among others. DEKRA is a member of the [Hydrogen Europe association](#). We participate in trade associations and expert committees. For example, in the International Motor Vehicle Inspection Committee ([CITA](#)). In addition, we participate in working groups of the European Commission. Through regular exchanges with the European Commission and the European Parliament, we try to influence current legislation in the interest of high safety standards. This applies, among other things, to the areas of connected devices, cyber security, the circular economy and smart mobility.

In 2021 we have expanded our engagement for resilient sustainability standards (e.g., via the TIC Council ESG working group, or the Hydrogen Europe association). Another example for our political activities 2021 has been the DEKRA Road Safety Report, with a focus on safety of senior traffic participants. In connection to the report, also the Vision Zero Award has been conferred to the Spanish City Siero as there were no road fatalities within eleven years.

Key Performance Indicators to criteria 19

Key Performance Indicator GRI SRS-415-1: Political contributions
The reporting organization shall report the following information:

a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.

b. If applicable, how the monetary value of in-kind contributions was estimated.

We did not make any significant political donations during the 2020 reporting period.

20. Conduct that Complies with the Law and Policy

The company discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, how they are verified, which results have been achieved to date and where it sees there to be risks. The company depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.

We live fair competition and do not tolerate any form of corruption or other unlawful behavior. For us, the integrity, reliability and neutrality of all employees is of crucial importance. With the [DEKRA Compliance Guidelines](#), we at DEKRA have given ourselves binding guidelines and directives worldwide that demand ethical and lawful conduct from all DEKRA employees and managers. They are binding minimum standards and at the same time an orientation for all of us to comply with laws, legal standards and ethical principles on all continents. Our individual compliance management ensures adherence to the Compliance Guidelines.

The Chief Compliance Officer, who reports directly to the Chief Executive Officer (CEO) and is part of the Executive Committee (ExCom), and a Group-wide network of Regional Compliance Officers are responsible for communicating and applying the policy. We have set up a compliance [whistleblower system](#) to enable us to investigate and deal with violations of the compliance guidelines at all levels and in all areas of DEKRA. Continuous compliance training, with a special focus on potential risk groups, ensures that our employees are informed and sensitized. In doing so, it is our goal to reach out to these employee groups and provide training. This continues to be ensured. In 2020, we trained 4,000 employees on compliance and integrity in accordance with this approach.

Due to our activities within the TIC (Testing, Inspection, Certification) industry, there are also compliance risks. We counteract these risks with the help of regular compliance training. We also commit our employees to impartiality, integrity, and compliance with the DEKRA Compliance Guidelines, thus ensuring the neutrality and independence of our expert organization.

We place an emphasis on ensuring that managers comprehensibly exemplify compliance every day. DEKRA's internal audit department carries out risk-based checks at regular intervals to determine whether the Compliance Guidelines have been properly implemented in all areas and regions worldwide and whether there are any indications of violations. The Compliance Guidelines focus on: Law-abiding conduct, responsibility for DEKRA's reputation, respect and integrity, leadership and responsibility, fair competition, offering and granting benefits, requesting and accepting benefits, awarding contracts, donations, avoiding conflicts of interest, handling information, data protection and data security, and environment, safety and health.

In 2021 we have been further developed our compliance and integrity activities (e.g., we have been successfully audited with respect to the [TIC Council Compliance Principles](#)).

Key Performance Indicators to criteria 20

Key Performance Indicator GRI SRS-205-1: Operations assessed for risks related to corruption

The reporting organization shall report the following information:

- a.** Total number and percentage of operations assessed for risks related to corruption.
- b.** Significant risks related to corruption identified through the risk assessment.

Via the compliance and integrity-specific review within our internal risk management process and the corresponding risk survey (self-disclosure questionnaire), 81% of our companies were queried in 2020 with regard to corruption risks. The survey did not reveal any significant corruption risks. The risk assessment includes a category on sustainability and sustainability-related aspects in the areas of environment, employees, occupational health and safety, and compliance. Key Performance Indicator GRI SRS-205-3: Incidents of corruption

Key Performance Indicator GRI SRS-205-3: Incidents of corruption

Die berichtende Organisation muss über folgende Informationen berichten:

- a.** Total number and nature of confirmed incidents of corruption.
- b.** Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.
- c.** Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.
- d.** Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

Confirmed incidents of corruption: None.

Key Performance Indicator GRI SRS-419-1: Non-compliance with laws and regulations

The reporting organization shall report the following information:

- a.** Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:
 - i.** total monetary value of significant fines;
 - ii.** total number of non-monetary sanctions;
 - iii.** cases brought through dispute resolution mechanisms.
- b.** If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.
- c.** The context against which significant fines and non-monetary sanctions were incurred.

Significant fines and sanctions: None.

Overview of the GRI indicators in the Sustainable Code declaration

In this Sustainable Code declaration, we have reported according to the "comply or explain" principle on the GRI indicators listed below. This document refers to the GRI Standards 2016, unless otherwise noted in the table.

Areas	Sustainable Code criteria	GRI SRS indicators
STRATEGY	1. Strategic Analysis and Action	
	2. Materiality	
	3. Objectives	
	4. Depth of the Value Chain	
PROCESS MANAGEMENT	5. Responsibility	GRI SRS 102-16
	6. Rules and Processes	
	7. Control	
	8. Incentive Systems	GRI SRS 102-35 GRI SRS 102-38
	9. Stakeholder Engagement	GRI SRS 102-44
	10. Innovation and Product Management	G4-FS11
ENVIRONMENT	11. Usage of Natural Resources	GRI SRS 301-1
	12. Resource-Management	GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 (2018) GRI SRS 306-2 (2020)*
	13. Climate-Relevant Emissions	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5
SOCIETY	14. Employment Rights	GRI SRS 403-4 (2018)
	15. Equal-Opportunities	GRI SRS 403-9 (2018)
	16. Qualifications	GRI SRS 403-10 (2018) GRI SRS 404-1 GRI SRS 405-1 GRI SRS 406-1
	17. Human Rights	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2
	18. Corporate-Citizenship	GRI SRS 201-1
	19. Political Influence	GRI SRS 415-1
	20. Conduct that Complies with the Law and Policy	GRI SRS 205-1 GRI SRS 205-3 GRI SRS 419-1

*GRI has adapted GRI SRS 306 (Waste). The revised version comes into force on 01.01.2022. In the course of this, the numbering for reporting on waste generated has changed from 306-2 to 306-3.