



DEKRA SE 2022

GRI Sustainability Report

in accordance with GRI Standards 2021

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1 Introduction

1.1 Sustainability Vision and Ambition

Around the world we are witnessing dramatic consequences of human-induced climate change. The rise in global temperatures and increasingly unpredictable weather patterns are having devastating consequences on biodiversity and human societies.

Merely complying with regulations is no longer enough. For companies, it is a moral as well as business imperative to be part of the solution. DEKRA is aware of its responsibility and has placed sustainability, in all its aspects, at the core of our Vision 2025: **we will be the global partner for a safe, secure, and sustainable world!**

That means that we are working tirelessly to improve our own internal sustainability performance, and sustainability performance of our supply chain. And we are supporting our customers with deep expertise and innovative services on their journeys towards their environmental, social and governance goals.

With our Sustainability Strategy, our objective is to achieve by 2025 major progress in our four fields of action “climate & environment”, “employees & society”, “supply & value chain”, and “management-and-governance”. This includes continuously reducing our carbon footprint, expanding our use of renewable energy, increasing employee training and engagement, promoting diversity and inclusion, improving occupational health and safety, promoting sustainability in the supply chain, and expanding the range of sustainability-related services we offer.

1.2 Goal and Scope of this Document

In order to take the globally organized group structure into account, DEKRA chooses to report along the GRI Standard as the internationally leading sustainability reporting standard.

This report is based on our already published formal reporting according to [The Sustainability Code](#) (“Deutscher Nachhaltigkeitskodex”, DNK), which is also available on our [homepage](#). We are hereby reporting additional information (i.e., management program and GRI content index) to inform our stakeholders on our sustainability management, standards, processes, targets, and results in accordance with the GRI Standard¹ (see [3. GRI Content Index](#)).

DEKRA SE has reported in accordance with the GRI Standards for the period January 1 to December 31, 2022 (GRI 1: Foundation 2021).

Within our GRI Content Index we are including direct links and references to DEKRA's The Sustainability Code declaration.

¹ Global Reporting Initiative (GRI) is the independent international organization – headquartered in Amsterdam with regional offices around the world – that helps businesses, governments and other organizations understand and communicate their sustainability impacts.

The reporting period is the year 2022 (January 1st – December 31st December 2022) and contains some outlook information on relevant activities and results until the date of “The Sustainability Code”-publication in December 2023.

1.3 About DEKRA

DEKRA was originally founded in 1925 to ensure road safety through vehicle inspection. With a much wider scope today, DEKRA SE (in the following “DEKRA”) is the world’s largest independent non-listed expert organization in the testing, inspection, and certification (TIC) sector. As a global provider of comprehensive services and solutions, we help our customers improve their safety, security, and sustainability outcomes. In 2022, DEKRA generated sales totaling nearly EUR 3.8 billion. The company currently employs almost 49,000 people who offer qualified and independent expert services in approximately 60 countries on five continents.

The vision for the Company’s centenary in 2025 is that DEKRA will be the global partner for a safe, secure, and sustainable world.

DEKRA offers its comprehensive service portfolio in six different regions of the world – [AMERICAS](#), [Asia-Pacific \(APAC\)](#), [Central East Europe & Middle East \(CEEME\)](#), [GSA \(Germany, Switzerland, Austria\)](#), [North-West Europe](#) and [South-West Europe](#).

DEKRA has seven different Service Divisions – [Vehicle Inspection](#), [Claims & Expertise](#), [Digital & Product Solutions](#), [Industrial Inspection](#), [Advisory & Training Services](#), [Audit](#) and [Temp Work](#). The Company’s portfolio of safety, security and sustainability services ranges from vehicle inspections and expert reports for damage claim settlements, industrial and building inspections, safety advisory services, product or system testing and certification, all the way through to training and temporary work.

Strategic priority setting is concentrating on five focus areas, which represent significant growth fields. For each growth field there is one so called Corporate Focus Area (CFA). These are relevant for all Regions and all Service Divisions and connect those as cross-divisional and -regional functions.

Region Perspective	Service Perspective						
Germany	Vehicle Inspection	Claims & Expertise	Product Testing	Industrial Inspection	Advisory & Training Services	Audit	Temp Work
Central East Europe & Middle East							
North-West Europe							
South-West Europe							
Americas							
APAC							

Across the CFAs of [Artificial Intelligence & Advanced Analytics](#), [Future Vehicles & Mobility Services](#), [Remote Services](#), [Information & Cyber Security Services](#), and [Sustainability Services](#), we will both improve our existing offering and develop new services, especially digital ones.

For more information please see [Financial Report 2022](#) p. 5.

2 Sustainability Strategy & Management Program

2.1 Sustainability Approach

Following the 2021 renewed DEKRA vision to become the global partner for a safe, secure, and sustainable world, sustainability is a core principle and strategic focus of our organization.

Sustainability is integrated into our corporate strategy (please see: [DEKRA Financial Report](#), p. 7). We focus on the permanent improvement of our internal sustainability performance and the transformation of our business models towards sustainability services.

Our objective is to achieve by 2025 major progress in our four corporate sustainability fields of action:

- “Climate & Environment”
- “Employees & Society”
- “Supply & Value Chain”
- “Management & Governance”

This includes continuously reducing our corporate carbon footprint, increasing our use of renewable energy, improving employee training and engagement, promoting diversity and inclusion, improving occupational health and safety, promoting sustainability in the supply chain, and growing our business with sustainability services.

As part of our corporate vision and strategy, we strive to support our customers on their sustainability journeys as well. The DEKRA Corporate Focus Area (CFA) Sustainability Services was created for this reason and involves the expansion of our service portfolio in the three key areas “Energy Transition”, “ESG” (Environment, Social, Governance), and “Circular Economy”.

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, our strategy is 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, CDP, and the [Science Based Targets initiative \(SBTi\)](#). In the area of social standards, we are guided by the [ILO core labor standards](#), the [UN Guiding Principles on Business and Human Rights](#), and the [Diversity Charter \(“Charta der Vielfalt”\)](#). We are committed to the ten principles of the [UN Global Compact \(UNGC\)](#) and the [UN Sustainable Development Goals \(SDGs\)](#).

Our strategy and the respective objectives are permanently evolving.

With respect to the climate-related sustainability targets, we are preparing the introduction of a DEKRA climate impact strategy as next level. This strategy will be further oriented towards a 1.5-degree-compliant target path (SBTi) and will focus on our material emission reduction levers of renewable energy

sourcing and generation, energy consumption reduction, and business travel optimization, like the switch to BEVs in our company car fleets. Additionally, financial incentive mechanisms, like internal carbon pricing, to internally accelerate decarbonization actions, shall be applied. With respect to actual “climate impact”, we move away from a limited view on our (carbon) balance sheet and do not further pursue an offsetting-based “carbon neutral” approach. We are introducing a more holistic climate contribution oriented “DEKRA Climate Impact approach”, where we invest in climate impact projects and technologies, which do not necessarily count onto our corporate carbon balance sheet. The investment amount will be related to our remaining carbon emissions and will be generated by the carbon price system.

With respect to the other ESG dimensions, we are evaluating the next level of objectives as part of our ongoing integration of sustainability into the organization and its processes, as part of our stakeholder dialogue and materiality assessment activities, as well as in the context of our preparations for the coming ESG-framework requirements, like the CSRD.

2.2 Materiality

DEKRA is the world’s largest independent non-listed expert organization in the Testing, Inspection and Certification (TIC) sector. The TIC market is characterized by numerous trends against the backdrop of advancing globalization: an increase in standards and regulations, more complex procedures and technologies, but also an increasing fundamental (customer) need for safety, security and sustainability.

DEKRA currently employs almost 49,000 people in approximately 60 countries on five continents. With qualified and independent expert services, DEKRA provides 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, advisory and training services, testing and certification of products and systems, also in the digital world, as well as temporary work. We are therefore faced with a magnitude of local environmental, socio-economic, and political specifics. Our overarching vision as a global provider of comprehensive services and solutions is to help our customers improve their safety, security, and sustainability outcomes. Hence, sustainability plays a central role in our business activities.

For us, economic as well as social and ecological sustainability aspects are of great importance. Materiality means placing our focus in the field 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 (see also [The Sustainability code declaration of DEKRA](#) Chapter 9 Stakeholder Engagement for double materiality). Management, employees, customers and other stakeholders constantly and proactively raise their expectations to us. Nevertheless, the active involvement of our stakeholders also plays an important role in defining material topics. Through stakeholder surveys of our most important stakeholders (employees, customers, suppliers, policy-makers, associations, accreditors, competitors, science and research, civil society/NGOs, others), we review the material sustainability topics in accordance with our four fields of action – Environment & Climate, Employees & Society, Management & Governance and Supply & Value Chain. In 2022 we have renewed our stakeholder-questionnaire and the resulting materiality analysis (see also [The Sustainability code declaration of DEKRA](#) Chapter 9 Stakeholder Engagement).

Based on the insights of our different stakeholder dialogue and input formats as well as on permanently ongoing analyses and management consultations with responsible functions and experts, most material

topics are identified in an internal materiality assessment. As a result of the materiality analysis following topics have been identified as material topics:

- Carbon emissions and climate protection
- Energy efficiency and sustainable buildings
- Sustainability-related services / solutions
- Health and safety
- Employee development and training
- Diversity, anti-discrimination, inclusion and equal opportunities
- Compliance, integrity and ethical behavior

Although we are an expert service provider, we have an impact on our environment - both socially and ecologically. In the course of our business activities, we consume resources and cause emissions. We also have a special responsibility for our employees, whose interdisciplinary expertise makes up our business model and put emphasis on a safe and fair work-environment.

In detail, these key issues include several aspects. As far as our resource consumption is concerned, these negative impacts result from the energy requirements for our offices, laboratories and test halls or data centers, as well as from traditional office supplies. Greenhouse gas emissions are closely linked to energy consumption at our sites, but also include greenhouse gas emissions associated with mobility, namely commuting and business travel. Through active management of health and safety in the workplace, diversity and inclusion, partnerships and sustainability initiatives, sustainability in purchasing and the supply chain, and sustainability-related services and solutions, we seek to limit our negative impact on our employees, customers and suppliers, as well as the communities in which we operate, and to increase our positive impact.

The opportunities of the growing market for sustainability-related services from the TIC sector are particularly given for us in view of existing offerings and expertise. In business and society, there is an increasing demand for sustainability expertise with consulting, inspection, certification, training, and audit services in the areas of environment, energy, climate, social standards, supply chain control, and sustainability management and strategy. This is where we can support our customers, contribute our expertise and promote sustainable development that goes beyond our own sphere of influence.

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. In the context of sustainability, challenges and risks arise for us that we can only influence to a limited extent, for example if the effects of climate change or social inequality have a direct or indirect impact on our business activities and the (business) conditions change. We divide the most important impacts for us in terms of sustainability into risk categories such as regulation, technology, legal, market, personnel and acute and chronic physical risks (for a general overview please see [Financial Report 2022](#) p. 23).

The phase-out of vehicles with combustion engines and the dominance of battery-powered electric vehicles is a good example of how we could be negatively impacted by changing framework conditions. The need to phase out fossil fuels (combustion engine vehicles) due to climate change and an increasing number of

battery electric vehicles (BEVs) that do not require emissions testing is leading to shrinking sales, as emissions testing is a relevant part of our vehicle testing business.

Of course, we are also exposed to acute climate change risks, such as the occurrence of extreme weather events which is considered in the risk mitigation and linked with our climate management focus.

Another key sustainability issue that affects our business activities is the existing and expected changes to the standards and regulations for reporting on sustainability issues. The envisaged high level of transparency can certainly be beneficial and significantly strengthen sustainability management. However, due to the complexity of the requirements and the expanded need for specialist knowledge, the constantly increasing obligation to report on sustainability is an external influence that should not be neglected and which we will address.

As an expert organization our employees are material for our business model. As access to specialized employees and new talents is becoming more and more challenging, it is indispensable to continue to be an attractive employer and strengthen employer attractiveness, employee engagement as well as our commitment and actions for diversity and inclusion at the workplace. We anticipate such human resources related risks and opportunities in example via our HR transformation process (please see our [Financial Report](#) p. 13) and the strategic health and safety management expansion.

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, whilst at the same time building resilience for external factors that become increasingly challenging. In this way, sustainability continues to be a competitive advantage for us and an integral part of the DEKRA business model.

Additionally, we are currently preparing the organization for the future materiality analysis requirements, which are coming up in the light of ESG-related regulatory requirements and standards (e.g. in connection with the CSRD).

2.3 Objectives

As a globally active company, we strive to remain economically successful and to guarantee our employees a secure job. At the same time, we must also live up to our societal responsibility and pay particular attention to environmental aspects and continuously improve in the area of sustainability in general. Therefore, in the long term, DEKRA will be the global partner for a safe, secure, and sustainable world. To realize this vision, we will continuously improve our internal sustainability performance in all dimensions and act as a multiplier with our expert services to our customers around the globe.

Internally, however, a first focus is based on the arguably most urgent matter of being environmentally friendly and especially contributing to climate protection. We pursue a long-term SBTi-aligned emission reduction path and are working on implementing a science-based monetary internal incentive system with a clearly defined climate contribution approach which is currently being developed.

Our Group-wide and Region-specific sustainability targets are permanently evolving. Targets are constantly adapted in relation to our ongoing materiality analyses, based on risk assessments as well as on internal

and external stakeholder requirements input. In anticipation of our 100th anniversary in 2025, our Group sustainability (short- and medium-term) targets are geared towards 2025. In detail they read as follows:

- We have the overarching target to significantly reduce our greenhouse gas emissions. We have started with a focus on the limited scope of emissions from scope 1 and 2, and from business travel (from scope 3), due to data access, quality, and more direct influence. Our target is to achieve the largest possible absolute and relative reduction in emissions by 2025 compared to the 2019 baseline, and to compensate for the remaining emissions to achieve carbon neutrality on the balance sheet in 2025 within this limited scope.
- Regarding our more exhaustive emissions scope (scope 1 and 2, and full scope 3), and our broader climate impact we follow a science-based target path and are introducing a climate impact approach (instead of our former offsetting-based “carbon neutral on the balance sheet” target). With our DEKRA Climate Impact approach, we have the target to contribute to climate change mitigation: Not limited to the impact on our corporate carbon balance sheet, we aspire to support internal and external climate contribution projects, with a material impact and/or potential for climate change mitigation and climate change impact adaptation. At the same time, our internal climate target path is oriented to science-based targets (according the SBTi). Based on the remaining emissions, which will be subject to an internal carbon price, internal decarbonization projects and external climate impact initiatives will be financed. With this approach we are updating and replacing our former offsetting-based carbon neutrality on the balance sheet target.
- 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). This means from 18 (2018) to 12 (2025).
- We also aim to increase employee engagement by 20% by 2025 (vs. 2019). This means from 46 (2019) to 55 (2025) for our global employee engagement score.
- We aim to increase diversity in our management teams in terms of gender distribution by >15% by 2025 (vs. 2019). This means from 17% (2019) to >20% (2025).
- 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.

Target 2025	Target Achievement Status 2022
Carbon Footprint reduction¹	-22% total / -30% relative per revenue
Climate Impact and SBTi target path	Progress ongoing ² (SBTi committed 2021, target path development 2022; SBTi approval process ongoing 2023; DEKRA climate impact approach is being further specified 2023)
100% renewable electricity	60%
+15% management gender diversity	+15%
+20% employee engagement	+11% (2023) ³
>5 training days per employee	5,9
-30 % accident rate	-26% ⁴
100% suppliers sustainability checked	100% (of suppliers, managed by Global Procurement) ⁵
Increase Sustainability Services revenue	Progress ongoing ⁶ (service portfolio defined 2022; monitoring set-up ongoing 2023)
Increase Sustainability Engagement & initiatives	Progress ongoing ⁷ (initiatives and partnering has been expanded; quantitative progress analysis ongoing)

Note:

¹ Scope: Scope 1, Scope 2, and Business Travel (from Scope 3). The target of 100% Carbon footprint reduction is to be replaced in 2023 by our DEKRA Climate Impact approach and a SBTi emission reduction target path.

² DEKRA Climate Impact conceptualization is progressing; SBTi target approval process ongoing (as of 11/23).

³ Refers to 2023 data, as the Global Employee Engagement Survey is conducted bi-annually (no survey in 2022).

⁴ For the accident rate we use the unit of a Thousand-Employee Quota.

⁵ Refers to the suppliers managed by the Global Procurement function. The relevant suppliers in terms of spend are targeted to be managed by Global Procurement. For remaining decentral procurement activities outside the Global Procurement scope, the new Global Procurement Guideline (12/2023) shall ensure, that equivalent sustainability standards and processes are applied.

⁶ Sustainability service portfolio has been further expanded, >500 services defined; service specific revenue impact monitoring is being established.

⁷ Sustainability initiatives and partnering has been expanded (e.g., DEKRA Award for sustainability, new memberships in B.A.U.M. e.V. and UN GCD, ...). Quantitative progress analysis is being established.

These overarching targets were approved by the Board of Management and the Executive Board, and the supervisory bodies are regularly informed about the achievement of targets.

Group Targets were also broken down to the DEKRA Regions (region sustainability targets) and managers (individual manager target agreements) respectively, depending on their materiality. For example, to accelerate our climate targets impact, we have assigned each Region with targets in terms of energy consumption reduction and renewable energy generation. To strengthen an effective target progress, we have integrated the sustainability targets into the regular budget process and into the management target agreements. Therefore, the entire management is also measured against progress and bonus payments

are controlled by those aspects. In a first step, the target agreements focus primarily on environmental issues.

As a next step, the topic of occupational health and safety was integrated into the target agreements of the regional EVPs for the first time in 2023. This will also measure the success rate of program implementation and transfer responsibility for implementing the measures to the regional and local contacts.

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. This integration is also visible in our latest [sustainability magazine](#). Especially SDG 13 "Climate action" and SDG 7 "Affordable and clean energy", are integrated 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 greenhouse gas 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). In addition, we also support our customers through our services such as consulting in the area of climate protection and carbon accounting or through the technical inspection of renewable energy systems. In this way, we aim to contribute to SDG 7.

Overall, we support the SDGs with our sustainability strategy and orientation and strive to contribute to their fulfilment through our daily work. In 2023 we attended the SDG Ambition Accelerator organized by UN Global Compact. This three-month accelerator aims to challenge and support participating companies of the UN Global Compact in setting ambitious corporate targets and accelerating integration of the 17 Sustainable Development Goals (SDGs) into core business management. This allowed us to verify successful implementation of the SDGs into our strategy and targets.

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 potential are 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. The implementation of measures is overseen by managers responsible for progress in each function.

2.4 Management Program

For our material topics (see [2.2 Materiality](#)) management programs are defined to follow-up the above-described 2025-targets and relevant sub-targets. For the targets and sub-targets, central and decentral actions are defined by the responsible functions, and progress is monitored in line with internally defined deadlines annually or more regularly. For a more detailed description of the management approaches and progress on those material topics we refer to our [The Sustainability Code declaration](#).

Management program for material topics with overarching 2025-targets and key measures:

Status (2022)
(from low ○○○○○ to high ●●●●●)

• Carbon emissions and climate protection:

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Target: Carbon emissions reduction¹ in line with a 1.5° SBTi commitment

-22% total / -30% relative per revenue

Sub-targets for all DEKRA Regions: 7.5% year on year carbon intensity reduction, 100% green electricity in 2025, >4% renewable energy production in 2025, 10% building energy intensity reduction in 2025 compared to 2019, 60% fleet emissions reduction in 2025 compared to 2019

Actions: Carbon emissions and climate protection:

- Yearly carbon footprint assessment with public disclosure and third-party verification via (The Sustainability Code declaration) sustainability reporting audit.
- Breaking down the objectives into sub-targets for the regions (please see also The Sustainability Code declaration of DEKRA, pp. 10-13)
- Budget process integration, management target agreement (bonus) integration (please see also The Sustainability Code declaration of DEKRA, p. 13)

- Revision and Publication of internal policies, guidelines: Company Cars Policy & Green Electricity Guideline; Internal training and handouts: Energy Analysis and Modernization, Factsheet Photovoltaics & Sustainable Business Travel Guidance, etc. (please see also The Sustainability Code declaration of DEKRA, pp. 19-21)
- Company cars electrification according to Company Car Policy and build-up of corresponding E-charging infrastructure at owned locations (please see also The Sustainability Code declaration of DEKRA, p. 44); battery electric vehicles for engineers instead of private car usage for business purposes to decrease business travel emissions.
- Increased remote service delivery with the new Corporate Focus Area Remote Services (please see also The Sustainability Code declaration of DEKRA, p. 32)
- Incentives for sustainable commuting, e.g. financial subsidy for tickets for public transport from home to work
- Sustainability lighthouse locations as internal best practice orientation (please see also The Sustainability Code declaration of DEKRA, p. 40)

Outlook 2023:

- Validation of our SBTi- aligned emission reduction path started in 2023 (please see also The Sustainability Code declaration of DEKRA, pp. 51-52)
- The CDP assessment provides a relevant frame for DEKRA to further progress in its climate ambitions in line with internally recognized standards: DEKRA received a B-score (management level) in the CLIMATE CHANGE category in 2023. This improvement on 2022's awareness level (score C) demonstrates DEKRA's efforts and progress to actively manage its environmental impact.

• **Energy efficiency and sustainable buildings:**



Target: 100% renewable electricity

Sub-targets for all DEKRA Regions: 100% green electricity in 2025, >4% renewable energy production in 2025, 10% energy efficiency enhancement, lighthouse location with exceptional sustainable building standard as visible model for each region

60% (please see also The Sustainability Code declaration of DEKRA, p. 67 for more details)

Actions: Energy efficiency and sustainable buildings:

- Yearly internal and external progress reporting.
- Breaking down the objectives into sub-targets for the regions (please see also The Sustainability Code declaration of DEKRA, p. 10)
- Budget process integration, management target agreement (bonus) integration (please see also The Sustainability Code declaration of DEKRA, p. 13)
- Revision and Publication of internal policies, guidelines: Green Electricity Guideline; Internal training and handouts: Energy efficiency and energy savings at DEKRA locations – Energetic analysis and modernization program, Factsheet Energy Efficient Buildings – Improving energy performance of buildings step by step!, Sustainability Criteria for DEKRA Buildings - Energy-efficient construction and renovation, Factsheet Photovoltaics – Step by Step to your own PV-System! (please see also The Sustainability Code declaration of DEKRA, p. 19)
- Energy consumption assessments; global PV-rollout; energy efficiency and modernization; sustainability lighthouse locations as internal best practice orientation
- Short-term energy savings in the context of the war in Ukraine and the resulting energy scarcity (please see also The Sustainability Code declaration of DEKRA, p. 39)

• Employee development and training

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Target: +20% employee engagement: We aim to increase employee engagement by 20% by 2025 (vs. 2019). This means from 46 (2019) to 55 (2025) for our global employee engagement score.

+11% (2023)²

Target: >5 training days per employee: We aim to increase the average annual training days per employee to >5 days by 2025.

5,9 (target achieved, retention desired)

Actions:

Our HR management is aligned with our diversity, inclusion and equality objectives. Those principles will be gradually incorporated into all phases of our employees' "life cycle": from recruitment and hiring over remuneration and benefits, to promotion, training and career development:

- The Global Engagement Survey is conducted every two years and employee engagement is measured and monitored as a KPI derived from it (please see also The Sustainability Code declaration of DEKRA, pp. 69-71)
- The fourth Global Engagement Survey of employees was conducted in October 2023. By conducting a follow-up process that was centered on the employees, we raised the level of participation from 73 to 78 percent² (please see also The Sustainability Code declaration of DEKRA, pp. 69-71)
- DEKRA Global LMS is the Company's digital learning platform that was implemented worldwide from 2021 onwards. There is particular focus on the field of soft skills: in this respect, there are more than 130 different courses on offer in ten different languages – including Chinese from 2023 onwards. Worldwide, more than 20,000 courses were attended in 2022 (please see also The Sustainability Code declaration of DEKRA, p. 84)
- For general well-being DEKRA has a diverse offer of videos on breathing exercises, incorporating exercise and movements into everyday working life, relaxation exercises, ergonomic workplace design or tips on how to improve health when working remotely (please see also The Sustainability Code declaration of DEKRA, pp. 73-76)

• **Diversity, anti-discrimination, inclusion and equal opportunities:**



Target: +15% management gender diversity: We aim to increase diversity in our management teams in terms of gender distribution by >15% by 2025 (vs. 2019). This means from 17% (2019) to >20% (2025).

+15% (achieved, further increase desired)

Actions:

Diversity & Inclusion is a key concern for DEKRA employees and management. Much progress has already been made too. We intend to live and breathe a diverse and inclusive corporate culture. That goes hand in hand with a diverse range of options that we offer to our employees, including further training, customized working conditions, and career advancement opportunities. In 2022, DEKRA has made a great effort to implement effective measures for equal opportunities and gender diversity such as:

- Approving a global Policy for Diversity, Inclusion, and Equal Treatment (please see also The Sustainability Code declaration of DEKRA, p. 78)
- Signing the "German Diversity Charter," thus committing ourselves to actively promoting diversity in the workforce (please see also The Sustainability Code declaration of DEKRA, p. 78)

- Establishing a Diversity Steering Committee as a decision-making and reporting body with the task of strategically steering D&I, of controlling the effectiveness of measures implemented, and of regularly analyzing relevant indicators (please see also The Sustainability Code declaration of DEKRA, pp. 77-81)

Outlook 2023: Appointing a Head of Diversity & Inclusion as a contact person for all questions concerning diversity and inclusion in 2023 (please see also The Sustainability Code declaration of DEKRA, p. 127)

• Health and safety



Target: -30 % accident rate: We aim to reduce our accident rate by 30% by 2025 (compared to 2018). This means from 18 (2018) to 12 (2025).

-26%³

Actions:

The health and safety of our employees is a top priority and we highly value anchoring the fundamental principle of a safe and healthy working environment as a right at work. Internal developments in the area of health and safety and corresponding key figures are monitored and evaluated, and possible improvement measures are derived and implemented on this basis:

- The internal network of occupational safety experts implements the individual management system on a site-specific basis (please see also The Sustainability Code declaration of DEKRA, p. 81)
- DEKRA offers health and prevention courses, mental stress assessments, training on stress management, sports events and health action days (please see also The Sustainability Code declaration of DEKRA, p. 81)
- DEKRA works on promoting health & safety within the global internal employee health and safety program called safety+ (please see also The Sustainability Code declaration of DEKRA, pp. 81-83)
- Global environment, health and safety (EHS) meetings have been initiated to strengthen the exchange within our EHS community (please see also The Sustainability Code declaration of DEKRA, p. 81)
- Regular safety inspections are carried out in accordance with country regulations and medical check-ups are offered to our employees (please see also The Sustainability Code declaration of DEKRA, p. 74)

- Specifically for our temporary workers, safety training based on their needs and necessary check-ups take place in accordance with national regulations (please see also The Sustainability Code declaration of DEKRA, p. 74)

Outlook 2023: ISO45001 certification of DEKRA SE in 2023 (please see also The Sustainability Code declaration of DEKRA, p. 75)

- Compliance, integrity and ethical behavior**

●●●○

Target: Fair competition and no tolerance for any form of corruption or other unlawful behavior

DEKRA's Compliance Management function was expanded and adapted in response to changing requirements.

Actions:

The observance and implementation of laws and directives is given high priority throughout the Group. With our 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. In 2022, DEKRA's Compliance Management function was expanded and adapted in response to changing requirements. Relevant implemented measures in this field are:

- DEKRA has implemented an international compliance training course. Continuous compliance trainings, with a special focus on potential risk groups, ensures that our employees are informed and sensitized in recognizing compliance-relevant topics and risks on time (please see also The Sustainability Code declaration of DEKRA, p. 125).
- With our group-wide DEKRA Compliance whistleblower system compliance incidents, violations of law, such as corruption and bribery, violations against social and other environmental standards, or other misconduct can be quickly, anonymously and securely reported. Next to receiving, it is also used to process and document tip-offs (please see also The Sustainability Code declaration of DEKRA, p. 124).
- The Chief Compliance Officer and the Compliance Office constitute a confidential and neutral point of contact for employees and external parties (please see also The Sustainability Code declaration of DEKRA, p. 124).
- Together with Risk Management, the Compliance Office is working to identify new, international areas of risk and to reinforce the international team and its global teamwork (please see also our [Financial Report 2022](#), p. 10).
- DEKRA has adopted a new Signature Guideline (please see also The Sustainability Code declaration of DEKRA, p. 124).

- 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 (please see also The Sustainability Code declaration of DEKRA, p. 126).

• Sustainability-related services / solutions	
Target: Increase Sustainability Services revenue	Progress ongoing ⁴ (service portfolio defined 2022; monitoring set-up ongoing 2023)
Actions: • Sustainability Services Management: Set-up of a Corporate Focus Area for Sustainability Services: strategically expand existing sustainability portfolio and invest in new services (please see also The Sustainability Code declaration of DEKRA, pp. 6, 20). • Service portfolio: > 500 tailored support services to master energy transition, environmental, social and governance (ESG), and circular economy policies (please see also The Sustainability Code declaration of DEKRA, p. 12). ○ Energy transition: Development and Enhancement of testing, certification, inspection, expert, and training services that relate to the technologies underlying the turnaround in energy policy, in particular hydrogen, photovoltaic, wind energy, and batteries (please see also The Sustainability Code declaration of DEKRA, pp. 31-34). ○ ESG: Development of services that support companies, financial service providers and investors in implementing and reviewing sustainability strategies, for example with regard to the stipulations of ESG ratings or EU taxonomy (please see also The Sustainability Code declaration of DEKRA, p. 31). ○ Circular economy Provide support to sustainable, climate-friendly, and circular-system companies and supply chains, DEKRA has also started creating and expanding its verification and validation services in the realm of sustainability (please see also The Sustainability Code declaration of DEKRA, p. 31). • Environmental impact of service delivery: pilot studies on carbon footprint of service delivery for services from all DEKRA Service Divisions; derive optimization potentials, as the expansion of remote service delivery; information of customers on such impacts and the respective "product/service carbon footprints" (please see also The Sustainability Code declaration of DEKRA, p. 31).	

Note:

¹ Scope: Scope 1, Scope 2, and Business Travel (from Scope 3). The target of 100% carbon neutrality is to be replaced in 2023 by our DEKRA Climate Impact approach and a SBTi emission reduction target path.

² Refers to 2023 data, as the Global Employee Engagement Survey is conducted bi-annually (no survey in 2022).

³ For the accident rate we use the unit of a Thousand-Employee Quota.

⁴ Sustainability service portfolio has been further expanded, >500 services defined; service specific revenue impact monitoring is being established.

3 GRI Content Index

DEKRA SE has reported in accordance with the GRI Standards for the period January 1 to December 31, 2022 (GRI 1: Foundation 2021).

If not stated differently, in this GRI content index we refer to [The Sustainability code declaration of DEKRA](#) published on our homepage.

3.1 General Disclosures (GRI 2)

GRI	GRI Disclosure requirement	Information	Reference
2-1	Organizational Details		
	2-1-a Legal name	DEKRA SE	
	2-1-b Nature of ownership and legal form	European public limited-liability company (Societas Europaea) The shares in DEKRA SE are not listed and are 100% privately owned by DEKRA e.V.	For further particulars, see Imprint
	2-1-c Location of headquarters	Stuttgart, Germany	
	2-1-d Countries of operation	60+ countries	Financial Report 2022 p. 91
2-2	Entities included in the organization's sustainability reporting	The term "DEKRA" refers to the DEKRA Group. The report covers all DEKRA Group companies	Financial Report 2022 p. 91
2-3	Reporting period, frequency, and contact point		

	2-3-a Reporting period and frequency for sustainability reporting	January 1 to December 31, 2022 (plus outlook to relevant activities until date of "The Sustainability Code"-publication Q4/2023). Reporting takes place annually.	The Sustainability Code declaration of DEKRA , p. 5
	2-3-b Reporting period for financial reporting	January 1 to December 31, 2022	Financial Report 2022 , p. 39
	2-3-c Publication date of report	Publication of GRI Index in July 2024; Publication of The Sustainability Code report as foundation in December 2023	
	2-3-d Contact point for questions	DEKRA e.V. Corporate Sustainability (V5) Handwerkstraße 15 70565 Stuttgart sustainability@dekra.com	
2-4	Restatements of information	In contrast to the latest reporting for the reporting periods 2020 and 2021 (respective Sustainability Reports, based on The Sustainability Code), there are no relevant changes with respect to the material topics in the current report.	
2-5	External assurance		
	2-5-a Policy and practice of external assurance	Our sustainability reporting has been externally verified („limited assurance“) by GUTcert. The external assurance is in line with the AA1000 Assurance Standard: AA000-419/V3-QXH74	The Sustainability Code declaration of DEKRA, p. 2
	2-5-b Link to assurance report	The assurance certificate is available here: Initiatives & Standards DEKRA	
2-6	Activities, value chain and other business relationships	Primary Services – Professional Services Testing, Inspection & Certification Industry (TIC sector)	The Sustainability Code declaration of DEKRA, pp. 4-5
2-7	Employees	Total employees (incl. temporary employees (TE)): 48,753 Total employees (without TE): 31,468	The Sustainability Code declaration of DEKRA, pp. 97-98

2-8	Workers who are not employees	This information is currently not available. We are working on the respective processes to report this key performance indicator in future reports (most likely available in 2024/2025)
2-9	Governance structure and composition	The governance structure of DEKRA SE is established under a two-tier system and comprises the Supervisory Board and the Board of Management. The Board of Management is responsible for managing DEKRA SE whereas the Supervisory Board supervises the work of the Board of Management and appoints and removes members of the Board of Directors. In accordance with the two-tier system under which DEKRA SE is established, none of the members of the supervisory board is at the same time an executive of DEKRA. The Supervisory Board has established a personnel committee (<i>Personalausschuss</i>) which prepares decisions of the Supervisory Board in relation to members of the Board of Management. The Supervisory Board of DEKRA SE comprises twelve members whereof six represent the employees and six members represent DEKRA e.V. as the sole shareholder. Members of the supervisory board are in principle elected for a term ending with the general meeting which resolves upon exoneration for the fifth fiscal year after the beginning of the term of office (thereby not counting the fiscal year during which the term begins), however in no event for no longer than six years. Both the employee and the shareholder representatives aggregate a wide range of industry expertise in the Supervisory Board.

With respect to the targets set for the ratio of women and the level of achievement in the main governance bodies of DEKRA, please see the [Financial Report 2022](#), p. 12.

For further particulars on members of the Supervisory Board and of the Management Board, please see [Financial Report 2022](#), pp. 89-90

2-10 **Nomination and selection of the highest governance body**

The six employee representatives in the Supervisory Board are designated by the works council of DEKRA SE. Four members represent German employees and two members represent French employees.

The shareholder representatives in the Supervisory Board of DEKRA SE are elected by DEKRA e.V. as the sole shareholder.

Members of the Management Board are appointed by the Supervisory Board.

DEKRA has set targets for the ratio of women in the Supervisory Board, the Management Board and in the two managerial levels below the Management Board.

2-11 **Chairperson of the highest supervisory body**

Chairmen of the Supervisory Board were during the reporting period:

- Thomas Pleines (until April 6, 2022)
- Stefan Kölbl (since April 6, 2022)

In accordance with legal requirements, the chairmen of the Supervisory Board have not been at the same time senior executives of DEKRA SE.

Chairmen of the Management Board of DEKRA SE were during the reporting period

- Stefan Kölbl (until April 6, 2022)

- Stanislaw Zurkiewicz (since April 6, 2022)

2-12	Role of the highest supervisory body in overseeing the management of impacts	The Management Board is responsible for overseeing the management of impacts with respect to sustainable development. Within the Management Board team, the CFO is the responsible board member for sustainability. The Management Board has mandated a stand-alone interface function, with direct report to the CFO, to manage corporate sustainability and the interfaces to the relevant corporate functions and departments with responsibility for ESG-related topics. The Management Board is regularly updated and informed, to take decisions on further developing sustainability-related strategies, policies, and targets. Relevant internal stakeholders are involved in this respect. Via materiality assessment and respective stakeholder input, also stakeholder input is considered. The Supervisory Board is regularly informed about material sustainability-related strategies, policies, targets and progress by way of written and oral reporting. The Supervisory Board holds the Management Board accountable for sustainable business development and sustainability progress.	Please see also The Sustainability Report of DEKRA Chapter 5 Responsibility, pp. 17-18 and Chapter 8 Incentives, p. 24
2-13	Delegation of responsibility for managing impacts		Please see The Sustainability Report of DEKRA Chapter 5 Responsibility, pp. 17-18 and Chapter 8 Incentives, p. 24
2-14	Role of the highest governance body in sustainability reporting	The Supervisory Board and the Management Board is regularly informed on the sustainability reporting and the underlying sustainability activities. Sustainability reporting is approved by the Management Board. The annual sustainability report is part of the Supervisory Board meeting/s and in advance shared with the Supervisory Board members.	Please see also The Sustainability Report of DEKRA Chapter 5 Responsibility, pp. 17-18 and Chapter 8 Incentives, p. 24

2-15	Conflicts of interest	Beyond mandatory statutory rules to mitigate conflicts of interest, DEKRA encourages members of its Supervisory Board and of its Management Board to disclose potential conflicts of interest. Relevant stakeholders take into account potential conflicts of interest when making decisions on the appointment of shareholder representatives in the Supervisory Board or of members of the Management Board.	
2-16	Communication of critical concerns	DEKRA has established an integrated risk management process which includes reporting of ad-hoc, strategic and short or medium-term risks. The Management Board is kept informed on a regular basis of the current risk situation, changes of such, and of countermeasures. Findings are also regularly on an annual basis reported to the Supervisory Board	For more details, see Financial Report 2022 , pp. 23-29: "Managing risks systematically – integrated risk management process"
2-17	Collective knowledge of the highest governance body	There is no specific central program to skill-up the Supervisory Board members with respect to sustainable development. Supervisory Board members are informed about the relevant sustainability concerns and receive supporting documents in advance to the formal Supervisory Board meetings. The Management Board is regularly updated and informed by the Head of Corporate Sustainability and the Heads of the respective functions with responsibility for ESG-related issues. General knowledge on sustainability is provided to all managers including the Management Board Team also via an internal sustainability training program (focusing on sustainability as global challenge; social sustainability, including labor and human rights, diversity & anti-discrimination; governance, ethics & integrity; supply chain sustainability; sustainability standards & initiatives, and climate & environment).	

2-18	Evaluation of the performance of the highest governance body	The Supervisory Board holds the Management Board accountable for sustainable business development and progress on sustainability. Progress is regularly discussed at Supervisory and Management Board meetings.	Please see also The Sustainability Report of DEKRA Chapter 8 Incentives, pp. 24-25
2-19	Remuneration policies	See Financial Report 2022 , p. 87: "Remuneration of the members of the Management Board" & "Remuneration of the members of the Supervisory Board". Additional information is currently not published due to confidentiality constraints.	
2-20	Process to determine remuneration	Decisions on the remuneration of members of the Board of Management are prepared by the personnel committee (<i>Personalausschuss</i>) of the Supervisory Board and resolved upon by the plenum of the Supervisory Board.	Please see also The Sustainability Report of DEKRA Chapter 8 Incentives, pp. 24-25 with respect to remuneration policies for the levels below the Board of Management.
2-21	Annual total compensation ratio	Due to confidentiality constraints, the annual total compensation ratio of the highest-paid individual to the median annual total compensation for all employees has not been published for 2022. Compensation ratios are being monitored internally.	
2-22	Statement on sustainable development strategy	Board Statement: Strategies & Targets DEKRA	Please see also The Sustainability Report of DEKRA Chapter 1 Strategic Analysis and Action, pp. 6-7
2-23	Policy Commitments	DEKRA is committed to a sustainable development and integrates this commitment in its internal set of policies and guidelines. DEKRA is further committed to the ten principles of the UN Global Compact (UNGC) and the UN Sustainable Development Goals (SDGs) as well as to a 1.5°C climate target according to the Science Based Targets initiative (SBTi).	Please see also The Sustainability Report of DEKRA Chapter 3 Objectives, pp. 10-14 and Chapter 6 Rules and Processes, pp. 18-21

2-24	Embedding Policy commitments		Please see The Sustainability Report of DEKRA Chapter 6 Rules and Processes, pp. 18-21; Chapter 17 Human Rights, pp. 99-102 and Chapter 20 Conduct that Complies with the Law and Policy, pp. 124-127
2-25	Processes to remediate negative impacts		Please see The Sustainability Report of DEKRA Chapter 17 Human Rights, pp. 106-107
2-26	Mechanisms for seeking advice and raising concerns		Please see The Sustainability Report of DEKRA Chapter 20 Conduct that Complies with the Law and Policy, pp. 124 -127 and Chapter 9 Stakeholder Engagement, pp. 27-30
2-27	Compliance with laws and regulations		Please see Chapter 20 Conduct that Complies with the Law and Policy, pp. 128-129
2-28	Membership associations		Please see The Sustainability Report of DEKRA Chapter 19 Political Influence, pp.120-123
2-29	Approach to stakeholder engagement		Please see The Sustainability Report of DEKRA Chapter 2 Materiality, pp. 7-10 and Chapter 9 Stakeholder Engagement, pp. 27-30
2-30	Collective bargaining agreements		Please see The Sustainability Report of DEKRA Chapter 14 Employment Rights, p. 71

3.2 Material Topics (GRI 3)

GRI	GRI Disclosure requirement	Information	Reference
3-1	Process to determine material topics	Based on the insights of our different stakeholder dialogue and input formats as well as on permanently ongoing analyses and management consultations with responsible functions and experts, most material topics are identified in an internal double materiality assessment. As a result of the materiality analysis following topics have been identified as material topics.	Please see also 2.3 Materiality . Please see also The Sustainability Report of DEKRA Chapter 2 Materiality, pp. 7-10 and Chapter 9 Stakeholder Engagement, pp. 27-30
3-2	List of material topics	• Carbon emissions and climate protection • Energy efficiency and sustainable buildings • Sustainability-related services / solutions • Health and safety • Employee development and training • Diversity, anti-discrimination, inclusion and equal opportunities • Compliance, integrity and ethical behavior	Please see also 2.3 Materiality .
3-3	Management of Material Topics	The management of material topics is described within our published management program and within The Sustainability Code declaration of DEKRA . Please see below charts for detailed references.	Please see also 2.4 Management Program

GRI	GRI Disclosure requirement	Information	Reference
3-3 / 305 1.2	Management of material topics and GRI 305 1.2		Please see 2.4 Management Program Please also see The Sustainability Code declaration of DEKRA Chapter 13 Climate-Relevant Emissions pp. 51-59
305-1	Direct (Scope 1) GHG emissions		Please see The Sustainability Code declaration of DEKRA p. 61
305-2	Energy indirect (Scope 2) GHG emissions		Please see The Sustainability Code declaration of DEKRA p. 63
305-3	Other indirect (Scope 3) GHG emissions		Please see The Sustainability Code declaration of DEKRA pp. 64-65
305-4	GHG emissions intensity		Please see The Sustainability Code declaration of DEKRA p. 53
305-5	Reduction of GHG emissions		Please see The Sustainability Code declaration of DEKRA pp. 66-67
305-6	Emissions of ozone-depleting substances (ODS)	Not applicable to DEKRA. DEKRA and its entities are no producers, importers or exporters of ODS nor feedstock users, process agent users or destruction facilities of ODS and does not report under the Ozone Regulation. To the best of our knowledge, no ODS are used in any way.	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not applicable to DEKRA. DEKRA is an expert organization and performs a yearly carbon footprint assessment which includes all Kyoto-Protocol greenhouse gases. To the best of our knowledge,	

Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions are not produced significantly.

Energy efficiency and sustainable buildings (GRI 302: Energy 2016)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of material topics		Please see 2.4 Management Program Please also see The Sustainability Code declaration of DEKRA chapter 11 Usage of Natural resources pp. 36-37, chapter 12 Resource Management pp. 37-45 and chapter 13 Climate-Relevant Emissions pp. 51-59
302-1	Energy consumption within the organization		Please see The Sustainability Code declaration of DEKRA p. 37
302-2	Energy consumption outside of the organization	Energy consumption outside the organization is not applicable, as it is not considered material to DEKRA. As explained in The Sustainability Code declaration of DEKRA Chapter 11 Usage of Natural resources pp. 36, DEKRA is an expert organization. Energy consumption outside the organization is mainly due to business travel and commuting by employees. For both topics, the distance traveled is the reported figure that is managed. Deriving energy consumption from distance traveled is a rough estimate and does not add value to the management of either topic. For other scope 3 categories, such as category 1, an estimate is not reasonable because the assumption required to obtain a result would lead to a non-reproducible result.	

302-3	Energy intensity		Please see The Sustainability Code declaration of DEKRA p. 39
302-4	Reduction of energy consumption		Please see The Sustainability Code declaration of DEKRA p. 48
302-5	Reductions in energy requirements of products and services		Please see The Sustainability Code declaration of DEKRA pp. 37-41

Sustainability-related services / solutions

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of material topics		Please see 2.4 Management Program Please also see The Sustainability Code declaration of DEKRA Chapter 10 Innovation and Product Management pp. 31-35

Health and safety (GRI 403: Occupational Health and Safety 2018)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of material topics		Please see 2.4 Management Program Please also see The Sustainability Code declaration of DEKRA Chapter 14 Employment Rights pp. 68-77

403-1	Occupational health and safety management system		Please see The Sustainability Code declaration of DEKRA pp. 7, 72-77
403-2	Hazard identification, risk assessment, and incident investigation		Please see The Sustainability Code declaration of DEKRA p. 74
403-3	Occupational health services	As an expert service provider, we do not deliver repetitive work. Occupational health services focus on preventing accidents by eliminating hazards and raising awareness. At the same time, we offer a broad range of general health services – please see The Sustainability Code declaration of DEKRA p. 75	
403-4	Worker participation, consultation, and communication on occupational health and safety		Please see The Sustainability Code declaration of DEKRA p. 76
403-5	Worker training on occupational health and safety	Annual EHS instruction	Please see The Sustainability Code declaration of DEKRA p. 73
403-6	Promotion of worker health		Please see The Sustainability Code declaration of DEKRA pp. 73, 81
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		Please see The Sustainability Code declaration of DEKRA pp. 73-77
403-8	Workers covered by an occupational health and safety management system		Please see The Sustainability Code declaration of DEKRA p. 76
403-9	Work-related injuries		Please see The Sustainability Code declaration of DEKRA pp. 92-93
403-10	Work-related ill health		Please see The Sustainability Code declaration of DEKRA p. 93-94

Employee development and training (GRI 404: Training and Education 2016)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of material topics		Please see 2.4 Management Program Please also see The Sustainability Code declaration of DEKRA Chapter 16 Qualifications pp. 83-88
404-1	Average hours of training per year per employee		Please see The Sustainability Code declaration of DEKRA p. 86
404-2	Programs for upgrading employee skills and transition assistance programs		Please see The Sustainability Code declaration of DEKRA pp. 85-88
404-3	Percentage of employees receiving regular performance and career development reviews	More than 90% of our employees receive a performance review at least once a year. We are working on measuring Gender and Diversity in organizational talent reviews and succession plan.	Please see The Sustainability Code declaration of DEKRA p. 95

Diversity, anti-discrimination, inclusion and equal opportunities (GRI 405: Diversity and Equal Opportunity 2016 & GRI 406: Non-discrimination 2016)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of material topics		Please see 2.4 Management Program Please also see The Sustainability Code declaration of DEKRA Chapter 15 Equal Opportunities pp. 77-81

405-1	Diversity of governance bodies and employees		Please see The Sustainability Code declaration of DEKRA pp. 97-98
405-2	Ratio of basic salary and remuneration of women to men	This figure is not available for 2022. Compensation ratios are being monitored internally since 2023 due to confidentiality constraints.	
GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of material topics		Please see 2.4 Management Program Please also see The Sustainability Code declaration of DEKRA Chapter 15 Equal Opportunities pp. 77-81
406-1	Incidents of discrimination and corrective actions taken		Please see The Sustainability Code declaration of DEKRA p. 99

Compliance, integrity and ethical behavior (GRI 205: Anti-corruption 2016)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of material topics		Please see 2.4 Management Program Please also see The Sustainability Code declaration of DEKRA Chapter 20, pp. 124-129
205-1	Operations assessed for risks related to corruption		Please see The Sustainability Code declaration of DEKRA, pp. 127-128

205-2	Communication and training about anti-corruption policies and procedures	Please see The Sustainability Code declaration of DEKRA, p. 125
205-3	Confirmed incidents of corruption and actions taken	Please see The Sustainability Code declaration of DEKRA, p. 128



4 UNGC Principles Index

#	UNGC Principle	Reference The Sustainability Code declaration of DEKRA
Human Rights		
1	Businesses should support and respect the protection of internationally proclaimed human rights; and	Chapter 17 Human Rights
2	make sure that they are not complicit in human rights abuses.	Chapter 17 Human Rights
Labour		
3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	Chapter 14 Employment Rights
4	the elimination of all forms of forced and compulsory labour;	Chapter 14 Employment Rights
5	the effective abolition of child labour; and	Chapter 14 Employment Rights
6	the elimination of discrimination in respect of employment and occupation.	Chapter 14 Employment Rights
Environment		
7	Businesses should support a precautionary approach to environmental challenges;	Chapter 11 Usage of Natural Resources Chapter 12 Resource Management Chapter 13 Climate-Relevant Emissions
8	undertake initiatives to promote greater environmental responsibility; and	Chapter 11 Usage of Natural Resources Chapter 12 Resource Management
9	encourage the development and diffusion of environmentally friendly technologies.	Chapter 10 Innovation and Product Management
Anti-Corruption		
10	Businesses should work against corruption in all its forms, including extortion and bribery.	Chapter 20 Conduct that Complies with the Law and Policy

Certificate

Validation Sustainability Report in accordance with GRI Standards

After onsite and remote assessment, document inspection and discussions with responsible employees, we confirm the credibility, transparency and plausibility of the information in the Sustainability GRI Report, Reporting Year 2022, published by



DEKRA e.V.

Handwerkstraße 15, 70565 Stuttgart

DEKRA SE prepared its Sustainability Report 2022 in accordance with the GRI Standards 2021.

The report covers all DEKRA Group companies and is based on the DEKRA's already published formal reporting according to The Sustainability Code 2022.

The focus of the audit is on the principles of corporate sustainability responsibility as well as the reliability and quality of the report content on a sample basis.

The validation of the sustainability performance presented in the report is conducted by a sampling method in accordance with the AA1000 Assurance Standard (AA1000AS v3, 2020) Type 2 performed.

Berlin, 2th July 2024

A blue ink signature of Prof. Dr.-Ing. Jan Uwe Lieback.

Prof. Dr.-Ing. Jan Uwe Lieback
Director

No. N-24-24452

Third Party Assurance Statement

to **DEKRA SE**, Handwerkstr. 15, 70565 Stuttgart

We, the GUT Zertifizierungsgesellschaft für Managementsysteme mbH Umweltgutachter (GUTcert), have been engaged to perform a limited assurance engagement in accordance with the AA1000 Assurance Standard (AA1000AS v3, 2020) Type 2 on the disclosures in the GRI Sustainability Report of DEKRA SE (within the limits disclosed in the Report) for the 2022 reporting period. The report is based on DEKRA's already published formal reporting according to The Sustainability Code 2022, which has also been validated by GUTcert in 2023.

Responsibility of the legal representatives

The top management of DEKRA SE is responsible for the preparation of the Sustainability Report in accordance with the reporting concepts of the Global Reporting Initiative Standards (GRI Standards): Impact, Material Topics, Due Diligence and Stakeholder. The quality of the reporting is evaluated against the reporting principles of the GRI Standards:

- Accuracy
- Balance
- Clarity
- Comparability
- Completeness
- Sustainability context
- Timeliness
- Verifiability

This responsibility includes the selection and application of appropriate methods to prepare the above-mentioned report, making assumptions and estimates about individual disclosures that are reasonable in the circumstances. Furthermore, the Board of Directors is responsible for designing, implementing and maintaining systems and processes relevant to the preparation of the Report.

Responsibility of the auditors

Our responsibility is to ensure an independent and qualified validation. We express a conclusion based on our work performed as to whether any matters have come to our attention that cause us to believe that the sustainability disclosures presented in the Sustainability Report 2022 have not been prepared, in all material respects, in accordance with the GRI Standards. In addition, we have been engaged to make recommendations for the further development of sustainability management and reporting based on the results of the validation.

The validation is carried out according to the TYPE 2 assurance level of the AA1000AS. The focus of the validation is on the concepts and principles of corporate sustainability responsibility as well as the reliability and quality of the report content on a sample basis.

The validation of the sustainability-related disclosures presented in the report has been planned and performed to enable us to express our opinion with limited assurance.

This limited assurance relates only to evidence from internal sources and groups; obtaining this evidence is limited to the company or management level of the DEKRA SE.

Systems and processes that determine the report content were audited, applying the materiality principle or the stakeholder engagement process. Specific sustainability performance was checked on a sample basis.

The planning of validation procedures was at the auditors' discretion and was implemented through the following activities, among others:

- Inspection of the documents on the 'Strategy 2025', corporate organisation and stakeholder dialogue
- Inspection of the documentation of the systems and processes for the collection, analysis and aggregation of data relating to sustainability performance.
- Personal interview with the CFO

- Personal interviews with the Heads of Human Resources, Global Procurement, Environment, Health and Safety, Compliance, Communication, External Affairs and Brand Management, Diversity and Inclusion
- Personal interviews with the Sustainability Officer and with members of the Sustainability Team including Environmental Protection
- Analytical assessment of communicated key figures and trends for the 2022/2023 reporting period
- Obtaining evidence on a sample basis for individual disclosures, including by inspecting internal management documentation and accounts and analysing data sets generated as reports from internal data systems.

Verdict

Based on our limited assurance engagement, nothing has come to our attention that causes us to believe that the sustainability disclosures in the Sustainability Report 2022 of DEKRA SE do not comply with the concepts and principles of the GRI Standards.

The reporting was performed in accordance with the GRI Standards.

Supplementary notes - Recommendations

Without qualifying the above result, we make the following recommendations for the further development of sustainability management and reporting:

- ▶ Clear cascading of all overarching Group-wide sustainability targets for the individual divisions, countries and locations remains the most important task.
- ▶ For defined targets for the specific material topics, associated measures should be summarized in a "sustainability program" for each country and company.
- ▶ A future transfer of responsibility for mandatory training (outside the learning platform) to the HR department should be promoted throughout the Group.

Berlin, 2th July 2024

GUT Zertifizierungsgesellschaft für
Managementsysteme mbH
Umweltgutachter



Yulia Felker

DEKRA e.V.

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05/2024

<https://www.dekra.com/en/sustainability-at-dekra/>