

Declaration of conformity 2022

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:

GUT Zertifizierungsgesellschaft für Managementsysteme mbH

Table of contents

General

General Information

CRITERIA 1–10: SUSTAINABILITY POLICY

Strategy

1. Strategic Analysis and Action
2. Materiality
3. Objectives
4. Depth of the Value Chain

Process Management

5. Responsibility
6. Rules and Processes
7. Control
Key Performance Indicators (5-7)
8. Incentive Systems
Key Performance Indicators (8)
9. Stakeholder Engagement
Key Performance Indicators (9)
10. Innovation and Product Management
Key Performance Indicators (10)

CRITERIA 11–20: SUSTAINABILITY ASPECTS

Environment

11. Usage of Natural Resources
12. Resource Management
Key Performance Indicators (11-12)
13. Climate-Relevant Emissions
Key Performance Indicators (13)

Society

14. Employment Rights
15. Equal Opportunities
16. Qualifications
Key Performance Indicators (14-16)
17. Human Rights
Key Performance Indicators (17)
18. Corporate Citizenship
Key Performance Indicators (18)
19. Political Influence
Key Performance Indicators (19)
20. Conduct that Complies with the Law and Policy
Key Performance Indicators (20)

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General

General Information

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

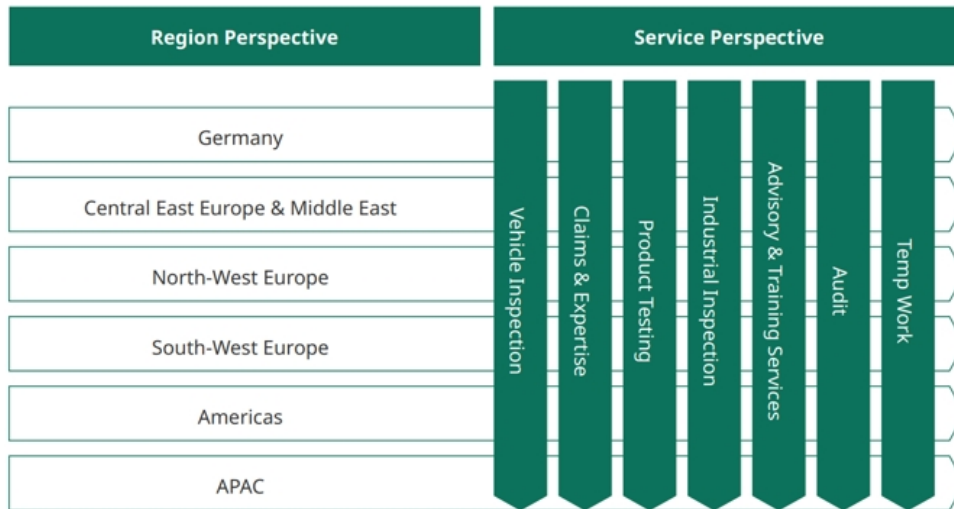
DEKRA was originally founded in 1925 to ensure road safety through vehicle inspection. With a much wider scope today, DEKRA SE (in the following "DEKRA") is the world's largest independent non-listed expert organization in the testing, inspection, and certification (TIC) sector. As a global provider 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.



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.

Additional remarks:

This "The Sustainability Code" declaration 2022 is part of our 2022/23 sustainability reporting and therefore also includes developments from 2023 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](#). When we use the term "DEKRA", we are referring to the DEKRA Group. The report covers all DEKRA Group companies (see [Financial Report 2022](#) p. 91).

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.

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 on 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. 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.

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 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 9. Stakeholder Engagement).

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).

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.

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 here is to achieve a significant reduction in absolute and relative emissions until 2025 vs. the 2019 base-year.
- 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 reduction ¹	-22% total / -29% 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.

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 outstanding relevance throughout our entire value chain. DEKRA is a global organization in the Testing, Inspection and Certification (TIC) sector, with a focus on safety and sustainability, and without production sites and respective impact focus. Positive and negative economic, ecological, and social effects of our business activities are being considered and addressed via the relevant functions, such as EHS (Environment, Health and Safety), Human Resources, Compliance, Finance, IT, Procurement, Service Development.

All business units work on improving internal processes regarding sustainability with support of central corporate functions. This is based on standards and processes of an overarching nature (e.g., [Compliance Guidelines](#)) and of a specific nature (e.g. Guidelines/Policies on [Diversity](#), Environment, Health, Safety, Company Cars, Energy Efficiency Programs). Sustainability-related risks and opportunities are assessed within our corporate risk management processes. Our Internal Audit department regularly checks our different legal entities regarding their compliance with our internal sustainability standards and other applicable standards such as preventing corruption and bribery.

From procurement, via internal processes and operations, to service delivery and customer relationships, sustainability plays an important role.

Our value chain starts with the specialist knowledge of our experts, which is aligned with the state of the art in safety, security and sustainability standards through continuous education and training. The provision of our services requires the purchase of products and services that enable us to carry out our work, such as office equipment and technical testing equipment.

We provide our services at our own company sites and onsite at our customers' facilities. As our activities regularly involve business travel to the sites of our customers, we are faced with negative climate impacts at this stage of our value chain. Within our climate management, we seek to reduce greenhouse gas emissions linked to this value chain stage by a transformation of our company car fleets to zero- or low-emission vehicles, by preferring more sustainable means of travel, as well as by focusing our digital transformation on remote service delivery and virtual collaboration.

Another relevant stage is the climate impact of the regular operations of our office-, test- and laboratory locations. To reduce these impacts, we consequently focus on sourcing 100% renewable electricity and on generating renewable energy (mainly via photovoltaics) at our own sites.

As a people-driven business our value creation is highly influenced by social sustainability challenges, such as skills shortage and the demand for flexible and attractive working conditions. With our holistic human resources management, we elaborate innovative solutions to cope with challenges at this stage of our value chain. In the end, this is about being an attractive and responsible employer and gaining, further developing, and retaining the right people. Our holistic approach to achieve this includes the subjects of talent management & leadership, diversity & inclusion, learning & development, and talent acquisition.

At the value chain stage of market demand for our expertise and services, we are heavily focusing on further expanding our range of sustainability services to be able to support our customers in their sustainability journeys. This also has an impact on the transformation of our business models towards further growth with expanded and new sustainability-related services. In this context, the Corporate Focus Areas Sustainability Services has been established and coordinates this development across our Regions and Service Divisions.

In our supply chain management, we require our suppliers and their subcontractors to comply with sustainability standards and check the compliance. This is set out in the [Sustainability Supplier Code of Conduct](#), the [Letter to Suppliers](#), and the [General Purchasing Conditions](#). Furthermore, joint improvement in sustainability is an important part of direct dialogue and coordination with relevant suppliers.

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-disclosure assessment, and demand- and risk-based audits. Our procurement employees receive regular training on sustainability and human

rights. To meet the requirements for compliance with due diligence obligations and the targeted human rights objectives along the company's own business area and the supply chain, a group-wide human rights risk management system approach with associated processes has been started. It will be successively expanded. Moreover, our suppliers have the chance to contact us anonymously via our [compliance whistleblowing system](#) (for 2022 we are not aware of such reports by suppliers). For our targets with regards to sustainable supply chain management and their achievement please see Criterion 3. Objectives and Criterion 17. Human Rights.

In 2022, our central Global Procurement department covered the relevant purchasing activities of DEKRA (larger or more cost-intensive contracts): The directly by the Global Procurement Network managed spend volume covered in 2022 two-thirds of our total global volume, considering suppliers with >1 Mio. € revenue per year. In this context less than 10% of our suppliers represent more than 80% of our procurement spend. Locally, purchasing activities are conducted without direct involvement of Global Procurement and along individual standards and processes (one example for this is real estate rents). Via a stepwise integration of further purchasing activities into the Global Procurement department, the global coverage of Global Procurement and its standards will continuously increase. Our mid-term target is to include all critical, strategic and big suppliers in the steering of this department. With a new DEKRA Global Procurement Guideline, all purchasing activities outside of the Global Procurement department (effective from 1st of December 2023) underly the same (sustainability) requirements and standards as the Global Procurement department itself (see also Criterion 17. Human Rights). This will ensure a full coverage, even if not exhaustively all procurement activities are managed by the Global Procurement department.

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

Customer orientation, as well as sustainable and fair (customer) relationships are one of the foundations of our business success. For us, this means that we are in constant dialogue with our customers and work permanently to ensure customer satisfaction and inspiration – also about sustainability requirements.

We have also started to focus on the sustainability impact of service delivery and have conducted service carbon footprint analyses for services of all our Service Divisions. This helps us to be able to inform our customer about the environmental impacts of our service delivery activities and to internally elaborate the foundations to further improve these impacts together with our business partners.

Criteria 5–10 concerning PROCESS MANAGEMENT

5. Responsibility

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

The Group Corporate Sustainability Management function is a staff function directly assigned to the Chief Financial Officer (CFO). The central Corporate Sustainability team works closely together with the DEKRA Regions as well as with central departments such as Human Resources, EHS (Environment, Health and Safety), Global Procurement and Compliance, as well as with the DEKRA Regions and coordinates sustainability-related issues. The team brings together the decentralized sustainability management taking place in the different corporate departments and functions.

Our Regional Sustainability Managers (RSMs) as central contacts in the Regions ensure an effective implementation of all the globally valid sustainability measures and guidelines. DEKRA has implemented Regional Sustainability Managers in all DEKRA Regions and ensure the communication and dissemination of measures in all DEKRA Regions. Through these functions DEKRA ensures the effective implementation and coverage of all sustainability topics along our four focus areas:

- "Climate & Environment"
- "Employees & Society"
- "Supply & Value Chain"
- "Management & Governance"

The Corporate Sustainability department defines and constantly further develops the sustainability strategy in internal coordination. The DEKRA top management (Executive Committee) is continuously involved in the further development of the strategy and the follow-up and adaptation of the objectives.

The monitoring, analysis, and derivation of measures, as well as operational management, are carried out in coordination between the Corporate Sustainability function 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 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 to them 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.

Responsibilities for sustainability issues are further specified. This includes the Corporate Focus Area Sustainability Services, which is responsible for further developing the growth with sustainability-related services, the global roles for diversity and inclusion, as well as human rights and relevant sustainability-roles within our Regions. In particular, there is also a management team responsible for recording, calculating and validating our greenhouse gas emissions and the corresponding greenhouse gas footprint.

This is particularly important in order to be able to validly track our progress towards our [SBTi emissions reduction target](#) and to have a reliable basis for measuring success and paying bonuses to all DEKRA managers that are directly linked to our environmental performance (please also see criterion 8. Incentive Systems).

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 entire management team as well as of all individual employees. The DEKRA sustainability strategy is gradually being integrated holistically into all the organization's standards and processes. The DEKRA [Sustainability Principles](#) define our 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 Vision and our Management Guide define our rules and processes. With respect to corporate sustainability, relevant guidelines and policies with

interfaces to sustainability are integrated. In our four strategic sustainability areas this involves e.g., the environmental & climate management guidelines, the respective environmental data collection guidelines, company car guidelines and printing guidelines, in the area of Environment & Climate. In the area of Employees & Society, e.g., the DEKRA social standards (Policy on Social Responsibility and Human Rights), the diversity, inclusion and anti-discrimination policy and health and safety policy. For the area Management & Governance, e.g., the sustainability principles, compliance guidelines, data protection and information security guidelines. And, last but not least, for the area of Supply & Value Chain, e.g., the sustainability in global procurement guidelines, the sustainability supplier code of conduct, and the standards of the Corporate Focus Area Sustainability Services (CFA SuS).

Environment & Climate

The DEKRA Guideline for Environment and Energy (which is part of our Guideline for Environment, Health, and Safety, EHS), 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. Specific sustainability-oriented policies, like a printing policy or a company car policy further specify our guidelines. An internal guideline for environmental data collection, management and monitoring shall ensure an effective and consistent management of relevant environmental data.

Employees & Society

The DEKRA social standards (Policy on Social Responsibility and Human Rights) 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. Our Group policy for Diversity, Inclusion, and Anti-discrimination and the respective committees and programs define our management with respect these topics. 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. Including a digitalization enabling program (Pushplay25) and a regular training on the material sustainability subjects in all ESG dimensions for all DEKRA employees worldwide.

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.

Supply & Value Chain

Standards and processes on sustainability in procurement and the supply chain are integrated into our Global Procurement. Thus, sustainability is managed within this department. However, until today the Global Procurement department does not yet cover all procurement activities of DEKRA worldwide. But we are working on a stepwise inclusion of all procurement activities. Social, environmental and governance criteria, like carbon intensity and supplier diversity, 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.

Via the Corporate Focus Area Sustainability Services (CFA SuS) and its standards and processes in linkage with our service development and service excellence of the Service Divisions, and the operational service delivery and customer relation of the Regions, the further development and growth with sustainability-related services is being conducted.

Management & Governance

The DEKRA Compliance Guidelines regulate the responsible, reliable, and strictly 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.

Guidelines for data protection as well as for information security define our requirements, standards, processes, and management approach in these fields. Since 2020, DEKRA SE has been externally certified by TISAX (Trusted Information Security Assessment Exchange), an information security standard defined by the automotive industry. In 2023 the mandatory reassessment will take place.

The Group Quality, Accreditation and Knowledge 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.

An integration of sustainability topics in the regular budget process and makes sure that respective activities are being integrated in the financial and budget planning. Additionally, there are dedicated central budgets for specific sustainability and decarbonization issues. Further financial incentives to trigger advanced decarbonization actions, like internal carbon price mechanisms, are being developed. Group-wide and individual sustainability targets and incentives for entities and managers further increase the integration of these action in the regular processes.

With these internal standards and processes, our sustainability strategy is integrated in our organization and in the business activities.

In 2023 we have further developed our set of material standards and processes with respect to sustainability. Examples are the new DEKRA social standards (Policy on Social Responsibility and Human Rights), the new global steering committee for human rights, as well as the newly launched sustainability training for all employees.

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.

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

performance indicators are formed, analyzed, and evaluated, and specific measures are derived. The corresponding figures are integrated into regular internal and external reporting and are aligned with GRI as an international KPI reporting standard.

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

In the **social area**, developments in the field of occupational health and safety as well as human resources figures relating to the development of our employee numbers, fluctuation, and diversity are monitored. This includes occupational accidents, gender and age distribution, and internationality of our employees. 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 **integrity and compliance**, among other things, developments in the area of compliance training and training participation numbers as well as reported suspicious cases and corresponding responses are evaluated.

Regarding information security and data privacy, developments relating to internal prevention training are evaluated step by step.

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 number and rate of participants in sustainability training courses within the procurement teams are monitored.

Developments and progress in the entire field of sustainability are continuously monitored and evaluated using internal key performance indicator monitoring systems. Using a target achievement overview, management is regularly informed about progress in the individual dimensions and appropriate measures are derived using a PDCA approach (Plan, Do, Check, Act). In particular, this includes our carbon footprint and reduction measures, but also occupational health and safety (accident figures) and employee issues such as gender diversity and the engagement score in the global employee survey.

The further development of sustainability controlling is being consistently pursued. Internal risk assessment and audit processes are also used to check compliance with internal rules and requirements also about sustainability and

to report internally.

Our formal sustainability reporting according to The Sustainability Code and the respective set of Global Reporting Initiative (GRI) indicators was verified by an external auditor in 2021 and 2022 and will be subject to external verification 2023, too.

In 2023, we have continued to work on the ongoing optimization of our data quality and respective steering capabilities. An example in this respect are the internal guidelines for our environmental data management, which further improve our environmental and climate reporting. We check the plausibility of the data received from random samples onwards and obtain supporting documents.

Moreover, as an element of external controlling and assessment, our reporting input for the EcoVadis rating has been once again assessed and achieved a platinum rating for the third time in a row with a scoring of 78/100.

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 our 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, security and sustainability.

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).

Our employees are our most important asset, because it is through them that we are able to offer our customers worldwide the services they need. To attract, retain and develop our employees, we need to further strengthen DEKRA's competitiveness in the labor market. This is reflected in our incentive system as well as in our remuneration policy and the targets set for our managers.

In addition to financial objectives, the target agreements for managers also include non-financial objectives. Sustainability targets are part of the managers' target agreements and are aligned with the company's overall sustainability strategy.

Each manager must meet sustainability targets in order to achieve his or her objectives. Our global organizational group targets are divided into a financial sustainability target and a group sustainability target, which focus on climate-related issues, as well as employee engagement and development targets. Examples include targets to reduce energy consumption and increase the use of renewable energy at DEKRA. Managers are therefore encouraged to contribute to DEKRA's sustainable development not only through their intrinsic motivation, but also through financial incentives linked to the explicit sustainability targets in our management target agreement system.

The targets vary depending on the area of responsibility. Additional sustainability objectives can be agreed with the respective manager and set as individual targets, e.g. increasing employee engagement or reducing travel costs in a department. Achievement of individual targets is monitored by the manager.

The Supervisory Board holds the Executive Board accountable for sustainable business development and progress on sustainability. Progress is regularly discussed at Board and management meetings. In addition, we compensate our employees globally for additional or exceptional hours worked in support of our ambition to be an employer of choice. We have various bonus schemes to reward the work of our employees and to recognize their efforts and support for DEKRA.

To achieve long-term pay equity, employee development and fair

remuneration, we intend to establish a global job architecture in the near future. The job architecture provides a framework for defining and aligning jobs within our organization based on the nature of the work performed. It consolidates all our jobs into a consistent framework that provides clarity and transparency on assigned career levels and pay grades. Jobs that share common characteristics are grouped into job families, with each family containing comparable jobs that reflect similar job outcomes, skills, knowledge, and experience. This structure provides the basis for job leveling, pay structures and other fair compensation programs based on job value. The job architecture is also the foundation for our global governance.

In addition to monetary incentives, DEKRA also offers various non-monetary incentives. Examples include free first aid courses or a global LMS sustainability training course (described in more detail in Criterion 16. Qualification) to promote our employees' contribution to sustainable development within and outside the workplace.

In addition, we actively encourage and support our employees to adopt and improve sustainable behavior as part of our sustainability strategy. This includes involving employees in the development of the company's sustainability management through specific programs to contribute ideas for improvements in sustainable development.

Every year, our Board of Management also presents the "DEKRA Management Awards" in various categories to managers, teams, or legal entities for special achievements. As sustainability has also become an increasingly important issue for DEKRA, one of the Management Awards is also for sustainability achievements (Category 2021: Special Award for Sustainability Efforts; Category 2022: Safety and Sustainability). Since the integration of sustainability into the DEKRA vision, employees and managers at DEKRA have also had an incentive to think ahead and focus on sustainability in their daily work.

Outlook:

In 2023 we established a new digital and global performance process for our management within DEKRA that results in more transparency, enablement of developing and promoting talents and a continuous exchange on the achievement of the objectives. In 2024 we will implement the second part of the process, the bonus calculation, which simplifies the process and allows the managers to focus on their target achievement.

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. 35, 72-74, 87).

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](#). 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 dialogue with the relevant stakeholder groups and involve them in the continuous development of our commitment to sustainability.

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.

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.

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 helps 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 (as outlined in chapter 18) also provides DEKRA with important insights in research and incentivizes us to incorporate their recommendations and suggestions into DEKRA's strategy.

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

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 (double materiality).

Management, employees, customers, and other stakeholders constantly and proactively reflect their expectations to us. Nevertheless, the active involvement of our stakeholders by us also plays an important role to define 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 our four fields of action. In 2022 we have renewed our [stakeholder survey](#) and the resulting materiality analysis. The survey addresses the following 15 topics, both from an inside-out, as well as an outside-in perspective:

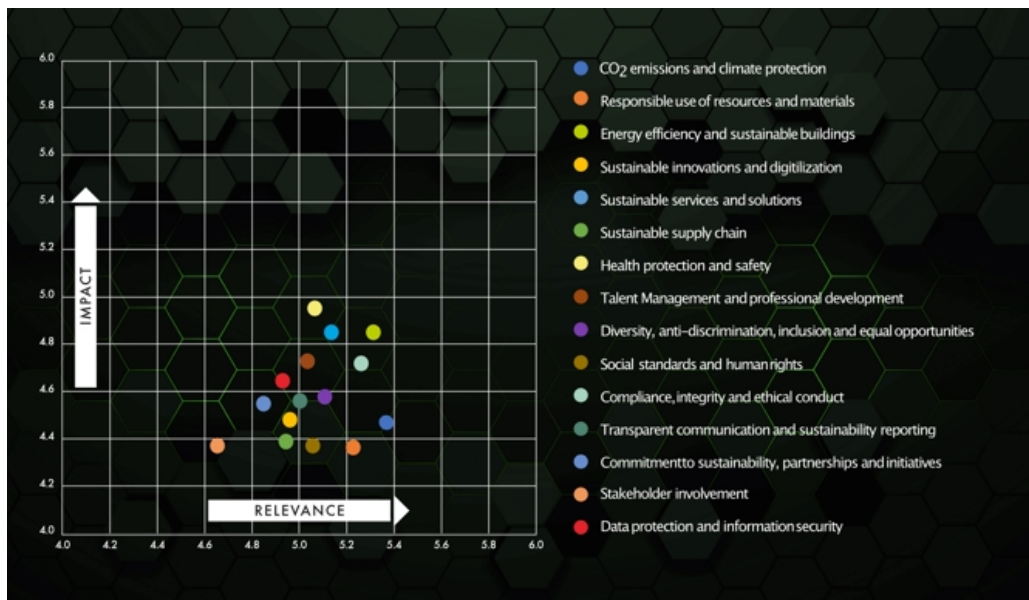
- CO₂ emissions and climate protection
- Responsible use of resources and materials
- Energy efficiency and sustainable buildings
- Sustainable innovations and digitalization
- Sustainable services/solutions
- Sustainable supply chain
- Health protection and safety
- Talent Management and professional development
- Diversity, anti-discrimination, inclusion and equal opportunities
- Social standards and human rights
- Compliance, integrity and ethical conduct
- Transparent communication and sustainability reporting
- Commitment to sustainability, partnerships and initiatives
- Stakeholder involvement
- Data protection and information security

The aim of the questionnaires is to further develop the strategic direction and strengthen our sustainability activities in line with the results.

Using the previously described approach of double materiality with focus on the inside-out perspective, the survey asked both about the relevance of the various topics in the area of sustainability and what influence the stakeholders attribute to DEKRA in these topics. The rating scale comprises the values one

to six, where one stands for low relevance or influence and six for high relevance or influence.

Overall, the results are shown in the following materiality matrix:



Please click on the following link to see the diagram in full screen:

[Materiality Matrix.png](#) (629.62 KB)

Overall, with >220 the number of participants more than doubled compared to the last survey (2020) and by making the survey available in German, English and French, it was possible to further diversify the group of participants. As a result of the survey, the materiality of the focus topics was once again confirmed and further prioritization was derived. Our stakeholders attribute a particularly important role to health & safety, energy efficiency & sustainable buildings as well as ethical corporate governance and sustainability-related services. However, it is also clear that all areas are both relevant and can be affected by DEKRA's activities. Slight shifts can be seen in comparison to 2020. For example, both the relevance and the impact of the topic "health & safety" were rated even higher, and also "energy efficiency & sustainable buildings" increased in terms of relevance and impact, which is not least due to the framework conditions, i.e. the COVID-19 pandemic and the war in Ukraine as well as climate change. We once again received input concerning the increasing relevance of climate protection and our contribution to emission reductions. This is also why we joined the Science Based Targets initiative and set up a specific internal reduction program for our emissions.

As a result of the survey, we substantiate the materiality of the topic areas and derive a prioritization for DEKRA. In this way, the expectations of the stakeholders are considered even more systematically and are incorporated into our sustainability management. 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.

Outlook:

In 2023, we started preparing for future sustainability reporting obligations connected to the upcoming CSRD, which also includes a more extensive materiality analysis and will also lead to an intensified exchange with all stakeholders. The results of this continuous process will be reported in the next year.

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.

Our material stakeholders provide us regularly with input and feedback concerning their sustainability expectations and their perception of our respective performance (please see criterion 9. Stakeholder Engagement). From customers and employees, for example, we received again 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 program for all our Regions. Also, our stakeholders advised us to improve the carbon footprint of our company car fleet. This was also considered in our once again sharpened 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 diversity & inclusion, health & safety, and employer attractiveness/competitiveness for our business. We have considered this in the set-up of a group diversity program including a new [diversity policy](#), with an advanced health & safety initiative, as well as with a holistic HR transformation program. 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, security, 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 further developing our services 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 seven Service Divisions and supported by cross-divisional focus areas. These five Corporate Focus Areas (CFA) focus on Future Vehicle & Mobility Services, Information & Cyber Security Services, Remote Services, Advanced Analytics Services, and Sustainability Services. The [CFA Sustainability Services](#) has an emphasis on services in the three fields of energy transition, ESG (Environment, Social, Governance) and circular economy.

We aim to expand our sustainability contribution through our services and aspire to increase revenue with sustainability-related services and solutions by 2025.

Innovation for sustainability also involves the sustainability impact of service delivery. For example, the greenhouse gas emissions emitted in the services delivery process. We have therefore started life cycle analyses of our services to define and understand service carbon footprints, be able to inform our customers, and to detect optimization potentials and work on continuous improvement. In 2022 we have initiated further steps with respect to the impact of service delivery and are conducting specific [service carbon footprint analyses](#) for services of all our Service Divisions. By displaying this information transparently on our homepage, we inform our customers about the impact of using our services. By that we are opening the ground for a joint optimization together with our customers and other partners. We seek to actively involve business partners and other stakeholders in our respective innovation

processes.

The sustainability-related impacts our services have during service development and service delivery and how we manage these impacts are also described in criterion "4. Depth of the Value Chain". We describe how our processes along the value chain and within the service life cycle are being assessed and optimized in terms of sustainability impact.

Our innovation processes, service development and service excellence consider the optimization in terms of sustainability impacts.

An example how our sustainability performance is promoted by our innovation processes is the topic of "charging" to accelerate the switch to electric drives in our company car fleets and respective business travel impact. In 2022, we developed an internal solution called "Charge@Home", which enables automatic reimbursement of electricity used at home to charge company cars. We succeeded in introducing this solution in Germany and are currently organizing the expansion to other European countries. This initiative promotes the transformation of our fleet towards an increasingly electrified fleet, as it reduces the hurdles of charging infrastructure regardless of personal circumstances. Further functions such as the use of electricity exclusively from solar cells or the expansion to a Charge@Work solution are currently under development.

DEKRA's numerous activities in the field of charging mean that our expertise is growing not only in charging infrastructure or the charging process, but also in hardware: our battery test to check the state-of-health of the battery and thus the residual power and value is a patented solution and makes us best-in-class. Due to our experts in various application areas, we can look at the topic from different angles and thus play a leading role in more environmentally friendly mobility solutions.

Another area of application for reducing emissions and thus for a more sustainable and safer future is the transition to remote services. The Corporate Focus Area "Remote Services", established in 2022, has since analyzed the potential for replacing the "traditional way" of working on site with remote assessments enabled by technologies such as cameras, sensors or robots. The internal investigation revealed that around 70% of our service portfolio could be (partially) provided remotely. Together with the Service Divisions, Global IT and the Regions, we are tackling this enormous potential. Initial successes include the introduction of software that enables remote assisted inspections or the implementation of a 360° camera that uses the "power of the full picture" to bring people to locations without them having to travel. This not only saves time, but also reduces greenhouse gas emissions where possible.

We pay attention to 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, 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.

Another example of services that promote human safety is our inspection of confined spaces using robotics. The [DEKRA Robotic Inspection](#) reduces potential danger for workers in challenging environments such as in explosive and toxic atmospheres or extreme heights.

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.

Our Group Quality, Accreditation and Knowledge management function has the target to define and design a quality framework encompassing our diverse organizational units by supporting and propelling the organization into realizing a sustainable enterprise quality management ecosystem and to bridge knowledge and quality management.

We support and push innovation around our vision also by our partners and beyond our own business. For our DEKRA Award, we have announced new categories in the [DEKRA Award 2022](#). The expert jury has decided to award prizes for outstanding performance and best practices in the areas of "Safety", "Security", and "Sustainability". In addition, DEKRA is once again rewarding young companies that have developed innovative solutions and intelligent business models in the "Startups" category. The "Sustainability" category rewards innovative products, services, and exemplary business models that directly support companies, municipalities, authorities, organizations, end users, or society to develop sustainably. The concepts are expected to pursue sustainability principles in a unique and outstanding way and implement this consistently within the framework of their idea.

With respect to our business ambitions in the growth area of sustainability, we see potential in holistic solutions for managing the energy transition, for environmental, social and governance (ESG) standards, and for the circular economy.

For example, we have further strengthened our market position in the field of e-mobility with a range of new services. The rapid battery test, for example, which has been patented and validated by RWTH Aachen University and in tests by vehicle manufacturers, allows the state of health of traction batteries to be recorded quickly and reliably. The solution enables us to answer the key questions about used electric vehicles: What is the battery's state of health and how much residual capacity does it retain? This question is very important in residual value management of New Energy Vehicles (NEVs). The service is initially aimed at major customers such as leasing companies that remarket electric vehicle returns or car dealership chains that trade in used e-vehicles.

In this context, for its battery test DEKRA has won an [innovation award](#) for

outstanding achievements in the mobility sector in the "Products/ Projects" category.

Besides e-mobility, we are an important player in the testing of solar industry products, particularly in China.

As a member of Hydrogen Europe, we support the safe use of climate-friendly hydrogen technologies.

We also promote sustainable waste management by awarding the new Zero Waste certification seal.

Given our excellent market position and the increasingly intensive measures worldwide for sustainable development of products, industries, communities, and other areas, we expect strong demand for sustainability services with annual double-digit growth rates.

DEKRA also participates in national and international projects in collaboration with the different R&D departments of universities and relevant companies in key technological, industrial and innovation fields. Thanks to their innovative component or capacity to push the state of the art in their field further, we depict below some projects which did benefit, partially or entirely, from a public support through a public subsidy and where DEKRA provides its expertise:



["Campus FreeCity"](#) is a project that aims to transform urban mobility and sustainability by using a networked fleet of autonomous robotic vehicles and started in October 2021. In this future oriented project, DEKRA is one out of eight involved partners. The project is funded by the Federal Ministry for Digital and Transport of Germany. DEKRA's role is to ensure the functional safety and homologation of the robot. The robotic vehicles, are modular in design so that they can be equipped and deployed with different utility modules as needed. All of this makes an important contribution to a "shared space" traffic concept, and to a sustainable and livable smart city.



["CAR REPAIR 4.0"](#) works on developing focused, AI-supported fault tracking solutions for vehicles and started in January 2022. The goal is to create a platform for the safe exchange of industry-specific data and AI models. The project is funded by the German Federal Ministry of Economic Affairs and Climate Action and uses the Gaia-X network to enable secure data and model sharing among auto workshops and other stakeholders. The project also seeks to enhance the digital skills, resource efficiency and safety of the auto industry. DEKRA's role is to test and ensure the reliability and security of the AI tool.



Outlook: In May 2023, the ["REALLOCATE"](#) project started as an EU-

funded project that aims to create climate-neutral, safe and smart urban mobility solutions in 15 European cities. The project lasts for four years and involves DEKRA among other partners. The project will test and exchange innovative ideas in four areas: urban design, behavioral nudging, smart technology and data-driven solutions. DEKRA will provide its expertise in assessing the risk and safety of each solution, as well as the environmental impact using Life Cycle Analysis. [This project has received funding from the European Union's Horizon Europe programme under grant agreement No. 101103924.]

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 23.1% of financial assets (12/2022). 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. In the previous years, the percentage was 17.4% (12/2021) and 5.3% (12/2020).

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.

DEKRA is an expert service provider. Thus, the input factors of DEKRA are mainly characterized by an immaterial nature, such as our employees' competences, experience and innovative strength. The environmental impact of the business activities of DEKRA is therefore comparatively low in comparison with companies of the manufacturing industry.

However, DEKRA is nonetheless responsible for both, direct and indirect consumption of natural resources that occur due to our business activities. The main drivers of our natural resource consumption are

- purchased goods and services,
- capital goods,
- employee commuting,
- business travelling (air transportation, rail transportation, DEKRA fleet of company cars, employees' private cars, rental cars),
- maintenance of offices, laboratories, and testing halls, as well as
- provision of cloud services and IT-operations.

The aforementioned business activities naturally go hand in hand with the use and impairment of natural resources. Among other things, these are the result of our

- energy consumption from both fossil and renewable sources, and
- consumption of raw materials contained in products that we purchase as intermediate products in order to provide our services (e.g., rare earths in IT devices).

For the disclosure of the use of natural resources by DEKRA, only consumption of energy is presented within this chapter. Consumption figures that are part of the GRI Key Performance Indicators (such as paper, water, and waste generation) are only reported once in the corresponding table within this

report.

Table 1: Relative energy consumption in MWh per €m turnover

	2018	2019	2020	2021	2022
Fuel	33.59	34.34	30.25	30.72	28.09
Electricity	24.33	24.06	25.00	24.29	23.10
Heating	19.41	18.84	18.46	17.84	16.13
Total energy	77.34	77.24	73.71	72.86	67.32

Scope: DEKRA Group.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

Table 1 shows that our relative energy consumption per turnover has decreased by 7.6 % from 72.86 MWh/€m in 2021 to 67.32 MWh/€m in 2022. This is due to an improvement of energy efficiency with regards to all energy sources (electricity, fuel and heating) by more than 1 MWh/€m.

Furthermore, it shows that fuel energy accounts for the largest share of our energy consumption for business activities with 28.09 MWh per €m turnover. However, this is followed by a relative electricity consumption of 23.10 MWh per €m turnover and relative heating consumption of 16.13 MWh per €m turnover.

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.

The focus of the environmental and climate management of DEKRA is on energy consumption for electricity and heating as well as on greenhouse gas emissions. DEKRA also keeps a close eye on paper consumption and further developing the data management for waste and water as well as on resource consumption of procurement activities. The system of environmental indicators is still being developed and expanded as part of the internal environmental management system of DEKRA. To ensure the highest possible data quality with regard to environmental reporting, DEKRA has started conducting internal, informal audits of its subsidiaries since reporting year 2022. DEKRA aims to contribute to climate protection and minimize its negative

impact on climate change and resource scarcity. Thus, DEKRA tries to continuously optimize energy consumption and reduce greenhouse gas emissions. This includes gradually switching the electricity consumption of DEKRA to 100% renewable energy, an increase in renewable energy generation, and reducing the carbon footprint as well as optimizing the climate impact oriented on science-based targets.

To break down our environmental and climate targets, every DEKRA Region has concrete internal targets until 2025 with respect to

- carbon intensity,
- energy consumption of buildings,
- renewable energy sourcing, and
- renewable energy generation.

Table 2: Share of electricity from renewable sources in %

	2018	2019	2020	2021	2022
DEKRA Group	.	.	35	57	58
Global	.	.	100	100	100
Americas	.	.	-	1	81
APAC	.	.	-	0	6
CEMEE	.	.	19	99	98
GSA	.	.	99	100	100
NWE	.	.	48	100	91
SWE	.	.	19	96	93
Dekra Arbeit	.	.	20	100	100

Scope: DEKRA Group.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

Table 2 shows the progression with regards to the share of electricity from renewable energies. In 2022, the share of green electricity reached 58% of the DEKRA Group's total electricity consumption. Electricity procurement in the European DEKRA countries has been fully switched to renewable energies. Furthermore, DEKRA is active in the RE100 initiative and has committed to cover the Group's electricity consumption completely, meaning 100% from renewable energies, by 2025.

Electricity procurement in Germany has been fully switched to renewable energies by 2020. Electricity procurement of all other European DEKRA countries has been fully switched to renewable energies by 2021. The changeover to electricity from renewable energies in the remaining DEKRA Regions will take place gradually by 2025 at the latest.

In 2022, DEKRA covered 100% of its electricity needs with green electricity in

26 countries worldwide. In order to achieve this, Energy Attribute Certificate (EACs) were used to compensate electricity from non-renewable sources in 36 countries worldwide (see Table 19 for more information on the switch of DEKRA to green electricity and the GHG emission savings directly associated with these measures). Moreover, we have installed new renewable energy generation facilities at our locations in Finland, Germany, and United Kingdom. An intensive photovoltaics roll-out for all feasible locations is currently prepared. Additional to our strategic energy efficiency and energy consumption reduction targets and initiatives, we have triggered short-term energy savings in the context of the war in Ukraine and the resulting energy scarcity.

Table 3: Absolute energy consumption in MWh as well as relative energy consumption in kWh per €m turnover and in kWh per headcount

	Absolute energy consumption	Relative energy consumption per turnover	Relative energy consumption per employee
	MWh	kWh/€m	kWh/HC
2018	146,120	43,742	5,231
2019	146,248	42,900	4,962
2020	138,554	43,461	4,624
2021	148,940	42,135	4,842
2022	148,933	39,229	4,733

Scope: DEKRA Group.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

Our environmental management is working globally to improve resource efficiency at DEKRA. This is shown in Table 3. Although absolute energy consumption has not decreased significantly since 2021, relative energy consumption both per €m turnover and per employee decreased in 2022 not only compared to 2021 but also previous years and are contributing to the gradual achievement of our targets. The energy efficiency of our sites is to be continuously increased through corresponding programs. In addition to the switch to 100% renewable electricity in all its locations, DEKRA aims at in-situ reductions in the carbon footprint and energy consumption of its buildings through construction and operation measures. These include improvements through

- energy-efficient lighting, heating, and cooling technologies,
- energy-efficient IT infrastructures,
- optimization of the building insulation
- testing of green roofs and facades,
- drinking water collection,
- on-site generation of renewable energy
- smart consumption recording,

- monitoring of the energy performance for continuous optimization,
- regular energy audits,
- weighted consideration of energy consumption and energy efficiency when selecting new locations,
- workshops with the various DEKRA Regions to exchange ideas on energy efficiency measures and greenhouse gas saving potentials, and
- providing an environmental dashboard regarding the energy consumption and entire CCF of DEKRA for internal stakeholders.

Generating our own energy with the help of renewable energy systems (primarily photovoltaic) is currently rolled out. For this, DEKRA is focusing in the beginning on owned locations.

New internal sustainable building standards have been designed to improve the sustainability impact of new and renovated DEKRA buildings. Energy efficiency and energy consumption reduction at our owned and rented locations is supported by respective internal targets and initiatives. These include:

- function-specific sustainability targets for all managers,
- achieving coverage of at least 4% of annual electricity consumption through renewable energy production at DEKRA sites by 2025, and
- achieving savings of at least 10% of site-related energy consumption by 2025 compared to 2019.

In all DEKRA Regions, sustainability lighthouse locations will be realized to trigger region-internal good and best practice sharing. Examples of these locations are the new site in Ingolstadt, Germany, and the existing building in Brabrand, Denmark.

The new site in Ingolstadt – a four-story office building and a testing hall currently under construction – has been planned according to the German energy efficiency standard KfW 40, which means the energy consumption is about 60% less than a comparable standard building (KfW 100). The building is equipped with photovoltaic modules on the roof and the southern façade, a reversible heat pump in combination with energy-efficient heat transfer systems, LED lighting system, and greenery on the roof areas and part of the northern façade. The latter, in combination with trees planted in individual pots on the terrace, also aim to contribute to improving the microclimate and contribute to the aesthetics of the site.

The recently built training site in Brabrand, is to be optimized with on-site renewable energy generation using rooftop photovoltaic modules and vertical-axis wind turbines on the building premises (in planning phase). Contribution to the local microclimate and local biodiversity is to be ensured by planting native plants, wildflower strips and installing insect hotels whenever possible in the existing green areas of the property. Energy efficiency also plays a major role when it comes to servers and cloud services. In the central DEKRA Data Center in Frankfurt a.M., Germany, our server experts analyzed – together with our external partner VMWare – our extensive server landscape and implemented in 2022 a "Performance on Demand" system, which reduces

energy consumption by up to 15%. Through the use of artificial intelligence, the system now recognizes the minimum energy-need of every server and distributes it accordingly. This way, not all servers will run on a 100% energy level at all time. We are always working to ensure that our IT infrastructure supports the sustainable business strategy of DEKRA in the best possible way. DEKRA also aims to significantly reduce paper consumption, increase proportional use of recycled paper, and promote efficient, paperless processes as well as digital, agile collaboration. In 2020, DEKRA joined the "[CEOs bekennen Farbe](#)" campaign of the Pro Recyclingpapier initiative to highlight our efforts regarding the preferential use of recycled paper. Table 5 shows that paper consumption per employee in the largest region of the DEKRA Group, Germany, decreases steadily since 2018. While paper consumption per employee was 3,318 sheets per employee in 2018, only 1,630 sheets per employee are used on average in 2022. DEKRA also made great progress regarding the proportion of recycled paper: this was still 0.1% in 2018 and could be increased to 92.5% by 2022.

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. DEKRA is committed to the Groupwide consideration of the aforementioned principles and implements them in various regionspecific measures. These measures include:

- reduction of internal waste through material reuse, recovery or repurpose,
- refurbishing and internal reuse of IT hardware,
- reduction of material consumption through process optimization,
- internal sorting and disposal of waste according to waste streams,
- use of eco-friendly or bio-based input materials, and
- campaigns or trainings to raise employees' awareness on waste reduction and sorting.

Moreover, DEKRA has adopted a management guideline for environment, health and safety (EHS) which contains, among other things, guidelines on

- energy consumption and greenhouse gases,
- waste management, and
- sustainable consumer behavior.

Data on waste generation at DEKRA is presented in Table 8. Despite our best efforts, the data we have for 2022 indicates an increase in the volume of hazardous and non-hazardous waste generated. However, DEKRA does not generate any radioactive waste. Also, waste generation per employee has also increased over this period from 0.178 tons per employee in 2021 to 0.194 tons per employee in 2022.

Since waste generation data is not available from many legal entities of the DEKRA Group, the extrapolation of waste generation is based on a comparatively small sample size. Therefore, the extrapolation of Group-wide waste generation is still based on a high variance in the data, which – even after adjustment for extreme values– has a considerable influence on the extrapolation factors in 2022.

To optimize the ecological footprint of discarded IT hardware in Germany, DEKRA entered 2022 into a nationwide cooperation with AfB gGmbH – a nonprofit company specialized on refurbishing as well as recycling of IT and mobile devices in an environmentally friendly manner. The social IT company accepts discarded IT hardware in compliance with data protection regulations and prepares it for resale wherever possible. All other devices are recycled professionally. Reuse saves immense amounts of raw materials compared to new production. In 2022, AfB gGmbH refurbished and recycled 1,594 IT and mobile devices of DEKRA with a total weight of 8.7 tons. In total 44% of the devices submitted to AfB gGmbH could be refurbished and remarketed through a certified process which includes data destruction, hardware testing, spare parts procurement, repair, upgrading and cleaning.

Moreover, AfB gGmbH attaches great importance to diversity and inclusion. The company has created many jobs for people with disabilities – approximately 45% of the 500 employees are people with disabilities – and was awarded the North RhineWestphalia Inclusion Prize for this. We are pleased to present AfB with the DEKRA Award 2022 in the sustainability category.

Furthermore, a responsible use of resources in the supply chain is specified in the Procurement Principles of DEKRA as well. For instance, DEKRA expects the minimum requirements specified in the [DEKRA Code of Sustainability for Suppliers](#) to be met. Sustainable alternatives are preferred over conventional products wherever possible.

Besides, DEKRA strives to create habitats for plants and animals on its sites and thus contributes to the preservation of biodiversity. For example, by establishing twelve bee colonies at the near-natural DEKRA headquarter in Stuttgart, Germany. The proceeds from the internal sale of DEKRA honey at the Stuttgart headquarters is used to lease a wildflower meadow located near the bee colonies. Thereby, we want to contribute to preserving wild bees and other insects and thus support biodiversity in total. At our location DEKRA Lausitzring in Brandenburg, Germany, we are preserving a forest covering an area of 2.5 million square meters. In addition, DEKRA Germany has been a partner of "[BioBienenApfel](#)" since the start of the project in April 2022. The initiative is committed to protecting nature and biodiversity. At DEKRA Lausitzring, four hectares (16,500 square meters) of bee meadow were sown in fall and winter of 2022, which have been in full bloom for the first time during spring and summer of 2023 – as a habitat for wild and honey bees. But DEKRA is also committed to biodiversity beyond its own sites: Through the partnership with the environmental [NGO Planète Urgence](#), more than 162,000 trees (seedlings) have been planted since 2010 in Indonesia, Cameroon, and

Madagascar – of which approximately 10,000 were planted in 2022.

DEKRA is also concerned about the adaptability of societies in countries that are particularly affected by climate change. To this end, our experts conducted a study to determine climate risk exposure for countries in which DEKRA operates, in which various emission scenarios until 2030 and 2050 are considered. The main risks in these countries relate to water scarcity/drought and flooding. In future, the results shall be used to develop recommendations for the implementation of targeted projects, e.g., in the field of sustainable desalination of water or water stewardship.

DEKRA has established a risk culture that is fundamental and integrated in all processes. Risk mitigation and measure controlling is integrated in daytoday business of the board of management as well as executive vice presidents (EVPs) and steering and support functions. The risk management process consists of:

- a risk inventory for a multi-year period with short- and mediumterm and/or operational risks,
- a risk inventory for strategic risks and opportunities of a cumulative nature, and
- an adhoc risk management process during the year including coordination with the forecasting process.

Short- and mid-term risk management is defined with a timeframe of 1 to 4 years. The short- and mid-term risk catalog of DEKRA includes the following five risk categories:

1. Macro Environment
2. Market and Competition
3. Operations
4. Personnel
5. Finance

These risk categories are in turn subdivided into various risk areas to which the individual identified risks are assigned, such as 106 "Ecological Environment" (Extreme weather conditions, natural disasters, pandemics, changes in the natural environment, environment protection, etc.). Strategic risk management is defined with a timeframe of more than 4 years. The strategic risk catalog of DEKRA includes the following six risk categories:

- a) Digitalization, Data Access, and Artificial Intelligence
- b) New Technologies
- c) New Competitors
- d) Services, Product Life Cycle, and Commodity Risk
- e) Changing Regulations
- f) Markets

These risk categories are in turn subdivided into various risk areas to which the individual identified risks are assigned. Climate-related risks are an integral

part of both risk catalogs. Examples of predefined risk areas are B06“LowCarbon, EnergyEfficient Technologies”, E06“ClimateRelated Changes in Regulations” or F10“Climate and Sustainability Reputation”. When employees commute to work, DEKRA promotes the use of local public transport and bicycles. For employees at the headquarter in Stuttgart, Germany, DEKRA offers for example a discounted company ticket for public transportation. Furthermore, there is a German-wide company bicycle leasing model in place, which has been used by about 2,200 employees since 2019.

Table 4: Employees' average commuting distance in km per workday and average use of means of transport for employee commuting in days per working week in 2022

	Average commuting distance km/workday	Average use of means of transport for employee commuting					
		Public transport	Private car	DEKRA company car	Bicycle	Walking	Other means of transport
		days/working week					
DEKRA Group	53.8	0.3	2.8	0.6	0.2	0.1	0.1
Americas	45.0	0.8	1.4	0.1	0.0	0.1	0.1
APAC	37.7	0.8	2.7	0.3	0.1	0.2	0.4
CEMEE	44.5	0.8	1.6	0.8	0.1	0.2	0.1
GSA	53.4	0.2	3.4	0.3	0.2	0.0	0.0
NWE	68.5	0.2	1.6	1.0	0.3	0.0	0.1
SWE	59.3	0.2	1.5	1.7	0.1	0.0	0.1

Scope: DEKRA Group.

Declaration of symbols: “0” less than half of 1 in the last occupied position, but more than nothing; “-” nothing available; “.” numerical value unknown.

Note: Emissions, related to home office/mobile working due to teleworking from home are not included in this table

In 2023, DEKRA conducted a survey about employee commuting. Table 4 shows that our employees commute an average distance of around 53.8 km. For this, the use of motor vehicles continues to play a significant role for our employees, which is why DEKRA will continue to work on raising awareness among its employees about commuting-related environmental impacts. Moreover, DEKRA has continued the electrification offensive to accelerate the switch to alternative drives in the company car fleets. In addition, charging facilities for electric vehicles are made increasingly available to our employees at our locations.

In addition, our employees are regularly sensitized and trained on environmental protection topics. The focus of these trainings is not only on the economical use of electricity and water but also on waste prevention as well as on efficient and ecological mobility. In 2022, the final participation rate for the

biennial general sustainability awareness training was 85.6% of the nearly 30,000 colleagues enrolled worldwide.

DEKRA does not see any material ecological risks in relation to its business activities. As a non-manufacturing service provider, we do not use ecosystem services to a significant amount. However, we are working to optimize our resource consumption, for example by increasing the share of renewable energy sources. For this reason, DEKRA excludes material ecological risks.

Through resource protection-related services at our customers' sites, such as soil and groundwater investigations, environmental protection consulting, environmental impact assessments as well as water, energy, and waste management, we contribute to resource efficiency and climate protection.

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 DEKRA 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 the paper consumption of DEKRA Germany, which is responsible for more than 60% of DEKRA Group-wide turnover and employs more than 40% of all DEKRA employees worldwide.

Table 5: Paper consumption in sheets per employee and share of recycling paper in %

	Sheet per employee	Share of recycling paper
2018	3,318	0.1%
2019	3,030	0.5%
2020	2,578	47.3%
2021	2,033	90.5%
2022	1,630	92.5%

Scope: DEKRA Germany.

Declaration of symbols: "0" less than half of 1 in the last occupied position,

but more than nothing; "-" nothing available; "." numerical value unknown.

Purchasing figures provided by our supplier are used to calculate paper consumption. The paper consumption in A3, A4 and A5 format is included. Since 2018, the relative paper consumption per employee has decreased by more than 50%. Furthermore, the share of recycling paper usage has increased since 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.

Table 6: Key Performance Indicator GRI SRS-302-1: Energy consumption in MWh

	2018	2019	2020	2021	2022
Total fuel consumption within the organization from non-renewable sources	112,223	117,063	96,430	108,594	106,658
Total fuel consumption within the organization from renewable sources	Included in fuel consumption from non-renewable sources				
Total consumptions:	146,050	146,187	138,554	148,940	148,933
thereof:					
Power consumption	81,238	81,991	79,704	85,869	87,685
Heating energy consumption	64,812	64,196	58,850	63,071	61,248
Cooling energy consumption	Included in electricity consumption				
Steam consumption	-	-	-	-	-
Total energy sold:	-	-	-	-	-
thereof:					
Electricity sold*	-	-	-	-	-
Heating energy sold	-	-	-	-	-
Cooling energy sold	-	-	-	-	-
Steam sold	-	-	-	-	-
Total energy consumption within the organization	258,273	263,250	234,984	257,534	255,590
Standards, methodologies, assumptions, and/or calculation tools used	All calculations are based on the Greenhouse Gas Protocol Standard. The data presented refer to international consumption data collection and extrapolation of missing data sets. Certain assumptions were made in the extrapolation. Excel as a calculation program.				
Source for the conversion factors used	Ecoinvent 3.9.1 for electricity, freshwater and waste, DEFRA 2018-2022 for everything else.**				

Scope: DEKRA Group.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

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

** Exception: emission factor for district heating in Denmark; here: region-specific emission factor.

Table 6 shows that compared to the previous year, not only DEKRA's absolute fuel consumption, but also heating energy consumption has decreased by each 2%. Meanwhile, electricity consumption has increased by about 2% compared to 2021. However, the increase in total energy consumption observed between 2020 and 2021 was halted and savings of around 1.9 GWh were realized in 2022.

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.

Table 7: Key Performance Indicator GRI SRS-302-4: Reduction of energy consumption

	2018	2019	2020	2021	2022
Total energy consumption within the organization in MWh	258,273	263,250	234,984	257,534	255,590
Reduction of energy consumption in %	.	1.9%	-10.7%	9.6%	-0.8%
Standards, methodologies, assumptions, and/or calculation tools used	<p>All calculations are based on the Greenhouse Gas Protocol Standard.</p> <p>The data presented refer to international consumption data collection and extrapolation of missing data sets. Certain assumptions were made in the extrapolation.</p> <p>Excel as a calculation program.</p>				

Scope: DEKRA Group.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

Table 7 shows that the total energy consumption of DEKRA decreased from 257,534 MWh in 2021 to 255,590 MWh in 2022. This corresponds to a reduction of 0.8%. These savings were achieved despite an ongoing increase in the business activity of DEKRA in terms of turnover (+2.3%) and employees(+7.4%) compared to 2021 but were certainly also the result of necessary short-term energy savings as a consequence of the energy scarcity in the context of the war in Ukraine, which escalated in February 2022.

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.

An internal examination of the group-wide water consumption led to the conclusion that the consumption of water is not a significant input factor for the provision of the service portfolio of DEKRA. Thus, as a service company, this indicator does not have the highest priority for us in the development of the environmental management system and is therefore not extensively reported. Internally, total water withdrawal has been recorded in the annual survey of environmental indicators since 2020 and will continue to be recorded.

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.

Table 8: Key Performance Indicator GRI SRS-306-3: Waste generated in tons

	2018	2019	2020	2021	2022
Total weight of hazardous waste by type of waste	.	.	107.5	110.3	184.7
thereof:					
Hazardous/dangerous waste	.	.	95.9	97.9	116.1
Mixed waste	.	.	11.5	12.3	18.0
Other waste types	.	.	-	-	50.5
Unknown waste	.	.	0.1	0.1	0.1
Total weight of non-hazardous waste by type of waste	.	.	5,100.8	5,378.8	5,925.0
thereof:					
Glass	.	.	0.3	0.4	14.1
Organic waste	.	.	137.8	148.5	237.3
Paper & cardboard	.	.	785.2	815.0	861.4
Plastic waste	.	.	131.5	141.5	225.6
IT-devices	.	.	11.5	12.3	23.6
Toners & ink cartridges	.	.	20.4	20.7	14.8
Mixed waste	.	.	2,684.3	2,863.6	3,027.8
Other waste types	.	.	5.9	6.3	93.6
Unknown waste	.	.	1,323.9	1,370.6	1,426.8
Standards, methodologies, assumptions, and/or calculation tools used	<p>All calculations are based on the Greenhouse Gas Protocol Standard.</p> <p>The data presented refer to international consumption data collection and extrapolation of missing data sets. Certain assumptions were made in the extrapolation.*</p> <p>Excel as a calculation program.</p>				

Scope: DEKRA Group.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

Note: * Since waste generation data is not available from many legal entities of the DEKRA Group, the extrapolation of waste generation is based on a comparatively small sample size. Therefore, the extrapolation of Group-wide

waste generation is still based on a high variance in the data, which – even after adjustment for extreme values – has a considerable influence on the extrapolation factors in 2022.

Waste management is currently being established and further developed. Data of reporting year 2020 is based on waste extrapolation factors that resulted from the environmental data collection of reporting year 2021. Data for the years 2021 and 2022 are based on the results of environmental data collection in the respective years.

Currently, we are setting up a new reporting system for Germany which will cover waste generation as well but that could not yet be implemented for 2022. It is expected that this will be possible for 2023 and will significantly improve the evaluation, as more than 40% of the total workforce is employed in Germany.

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 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.

To set an achievable and ambitious goal for combating climate change at an early stage, DEKRA declared in the year 2020 the goal to significantly reduce emissions (former "carbon neutrality on the balance sheet target") by 2025 in the limited scope of scope 1 and 2 and business travel (from scope 3). The reasons for focusing on scope 1, 2 and business travel were the comparably superior data basis and the more direct ability to influence respective emission reductions, which was not given for other emission categories at the time. Since then, DEKRA has made significant progress in terms of the database for calculating emissions, knowledge of the sources of emissions, re-evaluation of the "carbon neutrality" concept and target as well as the associated voluntary carbon offsetting mechanisms. Therefore, DEKRA has set itself the new goal of aligning its climate targets with science-based targets and to achieve a contribution to climate protection independent from the "carbon neutrality" term and voluntary carbon offsetting with our DEKRA climate impact approach. In this context, we have a time-bound action plan to increase the use of renewable energy as well as reducing both energy consumption and Scope 3 emissions according to our submitted SBTi target. DEKRA seeks ways, beyond

the existing carbon offset regimes, to improve its climate impact. This may involve promoting climate protection projects that permanently capture carbon and remove it from the atmosphere. We also aim to define ways beyond today's carbon neutrality schemes and want to increase the focus on our commitment to science-based climate targets via our [Science Based Targets-initiative program](#) and prioritize effective reductions. In October 2023, DEKRA submitted its climate reduction pathway for approval by SBTi which includes aligning the climate targets of DEKRA with the 1.5 degree target.

Additionally, DEKRA has set itself the goal to drastically decrease emissions within Scope 1, Scope 2, and business travel of Scope 3 until 2025 by avoiding and reducing emissions, wherever possible.

The issue of greenhouse gas emissions plays a central role in our environmental management in order to minimize the negative impact of DEKRA on climate change. DEKRA aims to reduce greenhouse gas emissions in all areas and pays particular attention to Group-wide

- building-related emissions,
- emissions due to business travel, and
- emissions caused by the company car fleet.

The content of the present *The Sustainability Code* report was reviewed by a third party and includes key figures on the Corporate Carbon Footprint (CCF) of DEKRA. DEKRA calculates the CCF annually. In doing so, the environmental performance indicator system of DEKRA is guided by the [Greenhouse Gas Protocol](#) and is subject to continuous further development and expansion regarding additional, previously unconsidered emission sources (further comments on our calculation methodology can be found in the chapter of performance indicators for criterion 13 of this statement). Step by step, we want to be able to map Scope 1, Scope 2, and Scope 3 as comprehensively as possible. For the calculation of the CCF, we apply the financial control approach in accordance with the financial reporting of DEKRA. Currently, the focus is on direct greenhouse gas emissions generated at our sites, e.g., through gas-fired cogeneration units for heat and power generation or through the operation of our company car fleet through fuel combustion (Scope 1). In addition, the emissions associated with our electricity and heat procurement (Scope 2) as well as emissions related to business travel, e.g., air travel or rental cars (Scope 3) are also accounted for. Regarding reporting year 2022, the environmental impact for 98% of all DEKRA Group-wide employees was assessed. For previous reporting years, DEKRA assessed the environmental impact for 98% of all DEKRA Group-wide employees in 2021, 94% in 2020, 92% in 2019, and 89% in 2018.

The data presented in chapters 11 to 13 correspond to the calculation status as of October 16, 2023. The validation and revision of the data for the purpose of quality improvement is carried out continuously. Any corresponding effects on the data published in this report will be taken into account and revised in subsequent years as part of the annual DNK reporting.

Table 9: Relative CO₂ emissions by Scope in t CO₂ per €m turnover

	Absolute CO ₂ emissions					Relative CO ₂ emissions				
	2018*	2019	2020	2021	2022	2018*	2019	2020	2021	2022
	t CO ₂ e					t CO ₂ e/€m				
Scope 1	43,301	44,062	35,628	38,760	38,499	12.96	12.93	11.17	10.97	10.14
Scope 2**	41,639	40,045	30,154	28,025	28,323	12.46	11.75	9.46	7.93	7.46
Scope 3	.	382,045	320,662	332,181	367,391	.	112.07	100.58	93.97	96.77
Thereof: Business Travel	28,652	34,201	23,776	23,954	25,304	8.58	10.00	7.46	6.78	6.66
Total	.	466,153	386,445	398,966	434,214	.	136.74	121.21	112.87	114.37
Thereof: Scope 1, 2 & Business Travel	113,592	118,308	89,559	90,740	92,126	34.00	34.70	28.09	25.67	24.27

Scope: DEKRA Group.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

Note: * For reporting year 2018, emissions from Scope 3.1, 3.2 and 3.7 could not be analyzed due to lack of data availability. Accordingly, a value comparable with the subsequent years 2019-2022 is not available for Scope 3 in reporting year 2018.

** Scope 2 figures refer to the market-based accounting approach.

Table 9 shows the relative CO₂ emissions of DEKRA by Scope in CO₂ per €m turnover (a more precise definition of the Scopes and our calculation methodology can be found in the chapter of performance indicators for criterion 13 of this statement). Relative to turnover, greenhouse gas emissions have increased from 112.87 t CO₂ per €m in 2021 to 114.37 t CO₂ per €m in 2022. In 2022, we caused companywide emissions of 10.14 t CO₂ per €m of turnover in Scope 1, 7.46 t CO₂ per €m in Scope 2, and 96.77 t CO₂ per €m in Scope 3.

To reduce Scope 1 and 2 greenhouse gas emissions, the energy efficiency of our buildings and building operations is to be steadily increased through environmental standards and measures (please read chapter 12 for further information on the energy management of DEKRA). These include, for example, technological modernizations, sustainable roof and facade options, renewable energy generation with photovoltaic systems, energy-efficient IT, and smart consumption recording, as defined in the environmental guidelines of the DEKRA Group.

Table 10: CO₂ emissions induced by DEKRA business car fleet in kg CO₂ per employee

	International	Germany
2018	1,350	668
2019	1,306	584
2020	1,025	493
2021*	1,102	444
2022*	1,091	435

Scope: DEKRA Group and DEKRA Germany.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

Note: * Figures for Germany of reporting years 2021 and 2022 refer to GSA Region (Germany, Switzerland, Austria).

Table 10 shows, that average emissions intensity per employee of DEKRA owned and leased vehicles have slightly decreased since 2021, both DEKRA wide and in Germany.

Table 11: Average CO₂ emissions induced by DEKRA business car fleet in g CO₂ per km

	International	Germany	
	DEFRA	DEFRA	WLTP
2018	224	237	144
2019	219	234	146
2020	210	199	134
2021*	207	199	127
2022*	206	186	107

Scope: DEKRA Group and DEKRA Germany.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

Note: * Figures for Germany of reporting years 2021 and 2022 refer to GSA Region (Germany, Switzerland, Austria).

Table 11 shows the ongoing achievements of DEKRA regarding the emission intensity of the company car fleet in g CO₂ per km. The emission intensity of the company car fleet decreased steadily from Groupwide 224 g CO₂ per km in 2018 to 206 g CO₂ per km in 2022. Even greater progress has been achieved in the DEKRA Region GSA, where the emission intensity of the company car fleet decreased until 2022 by more than 20% compared to 2018.

Table 12: Absolute CO₂ emissions induced by DEKRA business car fleet in t CO₂

	International	Germany
2018	37,709	8,680
2019	38,483	7,979
2020	30,729	6,525
2021*	33,909	6,075
2022*	34,335	6,006

Scope: DEKRA Group and DEKRA Germany.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

Note: * Figures for Germany of reporting years 2021 and 2022 refer to GSA Region (Germany, Switzerland, Austria).

Table 12 shows the vehicle fleet induced CO₂ emissions of DEKRA in absolute terms. Accordingly, our company car fleet emissions increased by 1.3% from DEKRAwide 33,909 t CO₂ in 2021 to 34,335 t CO₂ in 2022. Although an increase in the absolute emissions induced by the company car fleet can be observed in conjunction with the end of the Corona pandemic, it can also be noted that the total CO₂ emissions caused by the vehicle fleet are still significantly below the level of before the Corona pandemic. For 2022, DEKRA decommissioned about 338 t CO₂ through CO₂ certificates in order to compensate the company car fleet emissions of DEKRA e.V. and DEKRA SE. In previous years, DEKRA decommissioned 347 t CO₂ in 2021, 369 t CO₂ in 2020, 366 t CO₂ in 2019, and 355 t CO₂ in 2018 through CO₂ certificates in order to compensate the company car fleet emissions of DEKRA e.V. and DEKRA SE.

Regarding the company car fleet management of DEKRA, we aim to steadily reduce our emissions and gradually convert the vehicle fleet towards more ecological drive technologies. Currently, an electrification program is running to significantly reduce the carbon footprint of our fleets. A group-wide company car policy provides the framework to allow only new low emission cars as of January 1st, 2022. Irrespective of the new policy, positive effects of our sustainability efforts can already be seen in our vehicle fleet. With an increase of 1,502% of group-wide travelled distance with electric drives in comparison to 2019 and an increase of 209% in comparison to 2021, we significantly expanded our electric fleet, while having only a moderate increase of total distance driven of about 2%.

Table 13: CO₂ emissions from business travel activities in kg CO₂ per employee

	International			
	Total	thereof:		
		Rail*	Car	Flight
2018	929	14	590	325
2019	1,074	10	740	325
2020	793	9	680	104
2021	779	11	689	79
2022	804	6	679	119

Scope: DEKRA Group.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

Note: * In Germany, business customers travel on Deutsche Bahn trains with 100% green electricity. Direct emissions are avoided using renewable energies. Since 2020 the Deutsche Bahn business program also compensates for the indirect emissions caused in the upstream and downstream processes. Thus, business travel on local and longdistance services of Deutsche Bahn are completely emission free.

Business travel activities of DEKRA's employees (air, rail, car) resulted in emissions of DEKRA-wide 804 kg CO₂ per employee in 2022. Although an increase in the emission intensity related to business travel activities per employee can be observed in conjunction with the end of the Corona pandemic, it can also be noted that the emission intensity is still significantly below the level of before the Corona pandemic.

In 2022, 4.88 million km of local and long-distance rail travel by Deutsche Bahn in Germany was covered by 100% green electricity. In previous years, 3.47 million km in 2021, 1.35 million km in 2020, 4.59 million km in 2019, and 3.39 million km in 2018 of local and long-distance travel by Deutsche Bahn in Germany were covered by 100% green electricity.

Table 14: Business travel by car in million km

	International				Germany				
	Total	Private car & cab	Rental car	Unknown	Total	Private car	Rental car	Cab	Unknown
2018	106	.	.	.	91	89	2	0	0
2019	137	.	.	.	123	121	2	0	0
2020	119	.	.	.	111	109	1	0	0
2021*	124	116	8	.	113	112	1	0	.
2022*	128	120	8	-	118	116	2	0	-

Scope: DEKRA Group and DEKRA Germany.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

Note: * Figures for Germany of reporting years 2021 and 2022 refer to GSA

Region (Germany, Switzerland, Austria).

Table 14 shows, that business travel by car stagnated DEKRA-wide between 2021 and 2022. However, it should be noted that business travel by car in Germany accounts for around 92% of all DEKRA-wide km driven for business trips in 2022. In Germany, there has been a slight increase regarding absolute figures of business travel by car, with a travelled distance of 116 million km in 2022 compared to 112 million km in 2021.

As a matter of principle, DEKRA strives to optimize the greenhouse gas footprint related to business travel and vehicle fleet. Through the primary use of virtual meeting technologies, preferred use of public transport instead of cabs, and preferred booking of rail travel instead of using rental cars and flights are intended to make progress here step by step. The use of virtual meeting technologies, which can often replace business trips, remains at a record high. Our internal booking system for business trips advises our employees to hold internal meetings online whenever possible to avoid unnecessary business trips and minimize the environmental impact of DEKRA. Necessary business trips should be conducted as environmentally friendly as possible. Furthermore, 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. We intend to continue promoting these and other forms of digital and agile collaboration.

One of the core challenges in establishing the corporate carbon footprint of DEKRA is the various Scope 3 emissions, both upstream and downstream. To focus our efforts, we have renewed our materiality analysis and benchmarked our previous corporate carbon footprints against comparable companies. This analysis revealed that our top priority must be to account for the goods and services we purchase and employee commuting.

Table 15: Scope 3 CO₂ emissions by subcategory in t CO₂

	2018*	2019	2020	2021	2022
Gross volume of other indirect GHG emissions (Scope 3)	.	382,045	320,662	332,181	367,391
Scope 3.1 - Purchased Goods and Services	.	203,805	190,999	199,948	211,841
Scope 3.2 - Capital Good	.	92,096	64,146	64,513	85,434
Scope 3.3 - Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	14,301	14,178	11,243	12,122	11,989
Scope 3.5 - Waste Generated in Operations	3,027	3,992	3,212	3,723	4,340
Scope 3.6 - Business Travel	28,652	34,201	23,776	23,954	25,304
Scope 3.7 - Employee Commuting	.	33,773	27,286	27,921	28,483

Scope: DEKRA Group.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

Note: * For reporting year 2018, emissions from Scope 3.1, 3.2 and 3.6 could not be analyzed due to lack of data availability. Emissions from the rest of Scope 3 emission categories are disclosed for comparability purposes.

Table 15 shows all emissions reported by DEKRA regarding Scope 3 by subcategory. Among others, these include the subcategories "Purchased Goods and Services", "Capital Goods", and "Employee Commuting" which have been calculated for the first time for this year's DNK statement. Emissions from the three aforementioned emission categories alone account for 88.7 % of all Scope 3 emissions reported by DEKRA for reporting year 2022. While Scope 3 emissions have increased again in the last two reporting years after the drop during the Corona pandemic, total Scope 3 emissions are still below the prepandemic level, despite significant growth of the DEKRA Group measured in turnover and headcount. However, DEKRA does not yet include the emissions from teleworking from home, which are optionally recorded in accordance with the GHG Protocol, in the calculation of emissions in Scope 3.7.

For the calculation of emissions in the subcategories "Purchased Goods and Services", and "Capital Goods", we decided to use a spend-based method based on the company-specific requirements of DEKRA in accordance with the specifications provided by the "Technical Guidance for Calculating Scope 3 Emissions" of the [Greenhouse Gas Protocol](#). In 2022, total expenses of DEKRA amount about 3.8 billion, of which 67.8% are personnel expenses. Another 12.7% of total expenses are already included in Scope 1, Scope 2, Scope 3.2 or Scope 3.6., and 2.3% are taxes, allowances or intercompany invoices. The aforementioned expenses are not accounted in the subcategories "Purchased Goods and Services", and "Capital Goods". However, 17.2% of total expenses were included, of which 41.9% were purchased services of all kinds, 12.0% were computer and IT-related products and services, and 5.5% were events. The remaining expenses are miscellaneous. The analysis of Scope 3.1 and Scope 3.2 emissions in reporting years 2019-2021 is also calculated according to the spend-based method, using expenditure data of the respective years.

As shown in Table 15, emissions in subcategories Scope 3.1 and 3.2 increased by 12.4% between 2021 and 2022.

To account for Scope 3 emissions of DEKRA regarding employee commuting, we launched a global employee survey. In total 11,179 employees participated and reported on their daily commuting habits. The results could be used to calculate country-specific emission factors, i.e. average commuting emissions per employee. The country-specific emission factors could be extrapolated in a country-specific scheme for the DEKRA workforce as a whole for reporting year 2022. Since the sum of all employee commuting emissions exceeds 5% of DEKRA's total emissions, the results were also used to back-calculate commuting emissions from previous years based on the employee survey conducted in 2023. This is in accordance with the guidelines provided by the [GHGP](#).

Table 15 shows that DEKRA's emissions from employee commuting fell significantly from 33,773 t CO₂ in 2019 to 27,286 t CO₂ in 2020 due to the global pandemic situation. Due to the easing of the pandemic situation, a renewed increase in commuting-induced emissions can be observed since 2020. This is due to the significant increase in employees during this period of around 5%. In 2022, emissions from employee commuting amounted DEKRA Groupwide to 28,483 t CO₂.

To support and incentivize progress towards our climate targets, we have broken down our general targets on greenhouse gas emissions to specific targets on the level of our DEKRA Regions. These targets include a reduction of energy consumption at our locations, an increase in renewable energy generation and sustainability training as well as raising awareness of our employees. For these issues the Regions are supported with internal expert workshops or programs. By that, good practice sharing shall be supported as well.

Incentives to support our climate targets are also strengthened via the explicit integration of climate related targets in the management target agreements. Every DEKRA manager must meet sustainability targets in order to achieve their goals.

Within the latest EcoVadis assessment of our organization we have been recognized for our climate management in the new EcoVadis category of carbon management.

Moreover, we disclose annually information on our climate management according to the [Carbon Disclosure Project\(CDP\)](#), a global non-profit organization that runs the world's leading environmental disclosure platform to receive an external assessment of our climate management. Environmental disclosure is a critical first step in addressing current and future risks and opportunities associated with climate change. CDP provides a relevant framework for us to further improve our climate management. Additionally, by disclosing through CDP, we are prepared to respond more resiliently to the increasing demand for environmental transparency from financial institutions, customers, and policymakers. As one of more than 18,700 organizations committed to environmental transparency, we want to support the global momentum to take more environmental action. In 2022, we have been scored with the awareness level "C". During the reporting period we have systematically worked on further developing our climate management standards, processes and performance and expect this to be reflected in the next assessment result (the assessment for 2023 has already been conducted, though the results are not yet available at the time of reporting).

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.

Table 16: Key Performance Indicator GRI SRS-305-1: Direct (Scope 1) GHG emissions in t CO₂

	2018	2019	2020	2021	2022
Gross volume of direct GHG emissions (Scope 1)	43,301	44,062	35,628	38,760	38,499
thereof:					
Biogenic CO₂ emissions	.	.	.	0	0
Gases included in the calculation; whether CO₂, CH₄, N₂O, HFC, PFC, SF₆, NF₃ or all	All	All	All	All	All
Base year for the calculation, if applicable	2019				
Rationale for choosing the base year	First year with sufficient data quality and availability.				
Emissions in the base year	44,062				
Context for any significant changes in emissions that triggered recalculations of base year emissions	<p>We recalculated the base year 2019 due to the changes made in Scope 3 as they completely changed our publicly disclosed footprint.</p> <p>Minor changes occurred in Scope 1 due to the alignment of the methodology. We also assessed the emissions of Scope 3.15 to decide if we need to separate them from Scope 1 and 2.</p>				
Source of the emission factors and the global warming potential (GWP) rates used	DEFRA 2018-2022				
Consolidation approach for issues; whether equity share approach, financial or operational control	Operational				
Standards, methodologies, assumptions, and/or calculation tools used	<p>All calculations are based on the Greenhouse Gas Protocol Standard.</p> <p>The data presented refer to international consumption data collection and extrapolation of missing data sets. Certain assumptions were made in the extrapolation.</p> <p>Excel as a calculation program.</p>				

Scope: DEKRA Group.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

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.

Table 17: Key Performance Indicator GRI SRS-305-2: Energy indirect (Scope 2) GHG emissions in t CO₂

	2018	2019	2020	2021	2022
Gross volume of location-based indirect energy related GHG emissions (Scope 2)	42,487	41,445	40,599	46,025	43,684
Gross volume of market-based indirect energy-related GHG emissions (Scope 2)	41,639	40,045	30,154	28,025	28,323
Gases included in the calculation; whether CO₂, CH₄, N₂O, HFC, PFC, SF₆, NF₃, or all	All	All	All	All	All
Base year for the calculation, if applicable	2019				
Rationale for choosing the base year	First year with sufficient data quality and availability.				
Emissions in the base year	40,045				
Context for any significant changes in emissions that triggered recalculations of base year emissions	We recalculated the base year 2019 due to the changes made in Scope 3 as they completely changed our publicly disclosed footprint. Minor changes occurred in Scope 2 due to the alignment of the methodology. We also assessed the emissions of Scope 3.15 to decide if we need to separate them from Scope 1 and 2.				
Source of the emission factors and the global warming potential (GWP) rates used	Emission factors per country for electricity are from the Ecoinvent 3.9.1 database (Ecoinvent 3.8 until reporting year 2021). The WTT share per country was calculated based on the ratio of WTW to WTT in the German electricity mix according to the Umweltbundesamt. DEFRA 2018-2022 for everything else.*				
Consolidation approach for issues; whether equity share approach, financial or operational control	Operational				
Standards, methodologies, assumptions, and/or calculation tools used	All calculations are based on the Greenhouse Gas Protocol Standard. The data presented refer to international consumption data collection and extrapolation of missing data sets. Certain assumptions were made in the extrapolation. Excel as a calculation program.				

Scope: DEKRA Group.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

Note: * Exception: emission factor for district heating in Denmark; here: region-specific emission factor.

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.

Table 18: Key Performance Indicator GRI SRS-305-3: Other indirect (Scope3) GHG emissions in t CO₂

	2018*	2019	2020	2021	2022
Gross volume of other indirect GHG emissions (Scope 3)	.	382,045	320,662	332,181	367,391
thereof:					
Biogenic CO₂ emissions	.	.	.	0	0
Gases included in the calculation; whether CO₂, CH₄, N₂O, HFC, PFC, SF₆, NF₃, or all	All	All	All	All	All
Categories and activities related to other indirect GHG emissions (Scope 3) included in the calculation	3.1 Purchased goods and services 3.2 Capital Goods 3.3 Fuel & energy-related activities 3.5 Waste generated in operations 3.6 Business travel 3.7 Employee commuting				
Base year for the calculation, if applicable	2019				

Rationale for choosing the base year	First year with sufficient data quality and availability.
Emissions in the base year	382,045
Context for any significant changes in emissions that triggered recalculations of base year emissions	We recalculated the base year 2019 due to the changes made in Scope 3 as they completely changed our publicly disclosed footprint. Minor changes occurred in Scopes 3.3, and 3.4 of the base year, but these are minor and are due to the alignment of the methodology. Significant changes resulted from adding Scope 3.1, 3.2 and 3.7 to the base year. We also assessed the emissions of Scope 3.15 to decide if we need to separate them from Scope 1 and 2.
Source of the emission factors and the global warming potential (GWP) rates used	Emission factors per country for electricity are from the Ecoinvent 3.9.1 database (Ecoinvent 3.8 until reporting year 2021). The WTT share per country was calculated based on the ratio of WTW to WTT in the German electricity mix according to the Umweltbundesamt. Emission factors for waste and freshwater withdrawal are from the Ecoinvent 3.9.1 database (Ecoinvent 3.8 until reporting year 2021) as well. Emissions of Scope 3.1 and Scope 3.2 are calculated with the "Scope 3-Analyzer" (see https://scope3analyzer.pulse.cloud/). DEFRA 2018-2022 for everything else.**
Consolidation approach for issues; whether equity share approach, financial or operational control	Operational
Standards, methodologies, assumptions, and/or calculation tools used	All calculations are based on the Greenhouse Gas Protocol Standard. The data presented refer to international consumption data collection and extrapolation of missing data sets. Certain assumptions were made in the extrapolation. Excel as a calculation program.

Scope: DEKRA Group.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

Note: * For reporting year 2018, emissions from Scope 3.1, 3.2 and 3.7 could not be analyzed due to lack of data availability. Emissions from the rest of Scope 3 emission categories are disclosed in Table 15.

** Exception: emission factor for district heating in Denmark; here: region-

specific emission factor.

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.

Table 19: Key Performance Indicator GRI SRS-305-5: Reduction of GHG emissions in t CO₂

	2018	2019	2020	2021	2022
GHG emissions reduced as a direct result of reduction initiatives	-	-	9,978	5,271	1,878
Gases included in the calculation; whether CO₂, CH₄, N₂O, HFC, PFC, SF₆, NF₃ or all	All	All	All	All	All
Base year for the calculation, if applicable	No base year				
Rationale for choosing the base year					
Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3)	Scope 2				
Standards, methodologies, assumptions, and/or calculation tools used	<p>All calculations are based on the Greenhouse Gas Protocol Standard.</p> <p>The data presented refer to international consumption data collection and extrapolation of missing data sets. Certain assumptions were made in the extrapolation.</p> <p>Excel as a calculation program.</p>				

Scope: DEKRA Group.

Declaration of symbols: "0" less than half of 1 in the last occupied position, but more than nothing; "-" nothing available; "." numerical value unknown.

The most significant of all our measures to save GHG emissions, is the switch to electricity generated from 100% renewable sources – green electricity. In order to achieve this, Energy Attribute Certificates (EACs) were used to compensate electricity from non-renewable sources in 36 countries worldwide. Table 19 shows, that DEKRA's switch to green electricity has been taking place step by step since 2020. So far, this measure has already saved in total 17,127 t CO₂ and which are spread over the years 2020 to 2022 as follows: Initially, the electricity procurement of Germany was switched to 100% green electricity in 2020. A total volume of 21,229 MWh of EACs was decommissioned for this purpose. This resulted in a reduction of 9,978 t CO₂ emissions as a direct result of our reduction initiative. In 2021, the switch to green electricity followed in all other European countries in which DEKRA is active. For this, an additional volume of 20,980 MWh of EACs was decommissioned and GHG savings of 5,271 t CO₂ emissions were achieved as a direct result of the reduction initiative.

The changeover to electricity from renewable energies in the remaining DEKRA Regions will take place gradually by 2025 at the latest. Starting in 2022 with a third phase, the electricity procurement of additional non-European countries was switched to green electricity. For this, an additional volume of 3,453 MWh of EACs was decommissioned and GHG savings of 1,878 t CO₂ emissions were achieved as a direct result of reduction initiatives.

European countries in which DEKRA was active in 2021 include: Albania, Austria, Belgium, Bosnia-Herzegovina, Bulgaria, Croatia, Czech Republic, Denmark, Finland, France, Germany, Global, Greece, Hungary, Italy, Kosovo, Liechtenstein, Lithuania, Luxembourg, Montenegro, Netherlands, North Macedonia, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, and Switzerland. Only Guarantees of Origin of the European Energy Certificate System (EECSGoO) were decommissioned to compensate for GHG emissions on the European electricity market. This is in accordance with the market-based approach as described by the [Greenhouse Gas Protocol](#) and in line with the guidelines of [RE100](#). The non-European countries whose electricity procurement was switched to green power in 2022 include: Brazil, Canada, Chile, Curacao, Israel, Mexico, Morocco, Russia, Singapore, UAE, USA. For Canada and USA, only Renewable Energy Certificates (RECs) were decommissioned to compensate for GHG emissions. For all other countries, only International Renewable Energy Certificates (I-RECs) were decommissioned to compensate for GHG emissions. This is in accordance with the market-based approach as described by the [Greenhouse Gas Protocol](#) and in line with the guidelines of [RE100](#).

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.

Human Resources

Our commitment and goals:

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 Codetermination, Freedom of Expression and Privacy, and Exclusion of Child Labor, Forced Labor, Slavery and Human Trafficking.

Furthermore, DEKRA is actively working on incorporating the Ten Principles of the UN Global Compact into strategies, policies and procedures in DEKRA.

To follow our ambition in the area of employment rights, we have defined several quantitative and qualitative targets. They include for example preventing occupational accidents, further improving occupational safety, and eliminating 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.

Another goal is to further increase employee engagement. By 2025, we want

to raise the engagement level (compared to 2019) by 20%. The engagement level so far grew by 4% (from 46 in 2019 to 48 in 2021). The underlying Global Engagement Survey is being conducted every two years. Thus, in 2022, there was no survey. We will report on the 2023 figures in the next sustainability report.

Monitoring the progress:

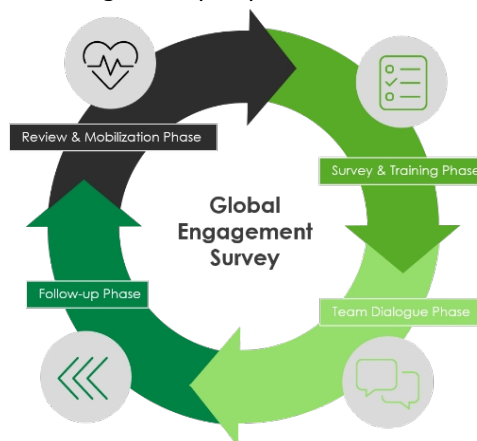
Within DEKRA, we are monitoring our current status for important issues connected to sustainability and human resources. The following data cover nearly four-fifths (79%) of DEKRA's whole employee base, excluding Temp Workers.

- **Strengthening equality at DEKRA:** Measures/policies to promote equal pay (e.g., salary system in place, equal pay monitoring, gender pay gap analysis, ...) are available to 90.5 % of this employee base. In January 2024 DEKRA will start a global pay equity analysis as part of the job global architecture implementation that will be finalized in 2024. This will enable DEKRA at a global level to test and improve where needed the fairness of local, regional and global compensation decisions by comparing the incumbent in each job to his or her "peers" using a variety of financial and non-financial metrics that evaluate pay, benefits and skill requirements. By conducting this type of review, we can ensure that similar jobs are being valued and rewarded accurately across our businesses. It also allows us to better understand any gaps that need to be addressed. This helps us to ensure that we are rewarding all our employees fairly and equitably around the world. Additionally, beyond the legal regulations, proactive measures are in place to prevent discrimination during the recruitment phase (this can include a Code of Conduct, recruitment policy, and educational training...)
- **Combatting discrimination at DEKRA:** In 2022, a majority of 89.3 % of employees, had remediation procedures for identified cases of discrimination/harassment at their disposal (e.g., internal investigation, harassment issues committee, affirmative action officer, ...)
- **Providing information:** The DEKRA Social Standards are communicated on regular basis to 87.5 % of the employees, according to the data available. (e.g., in leadership trainings, town hall meetings, local websites...)
- **Ensuring basic rights:** 100% of the employees at DEKRA have the right to join trade unions, work councils, or other employee representation bodies.

Employee dialogue and stakeholder involvement to improve working conditions:

To involve our employees regarding working conditions and general developments in the company they are surveyed every second year in the Global Engagement Survey. Through the active participation, employees can

also contribute to improving the working conditions at DEKRA. 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 and communication across all levels and the identification of potentials for improvement was achieved, among other things, with the introduction of the survey. In 2021 we have conducted our third global employee engagement survey: 20,680 employees took part, corresponding to a participation rate of 73%. At the time writing this report, the latest global engagement survey was still under evaluation. In 2019, 19,578 employees took part, corresponding to a participation rate of 72% (2017: 16,119; 63.8%). The Global Engagement Survey aims to answer two key questions: How strong is the commitment among DEKRA employees and how can it be increased. The results are then integrated in the so-called Engagement level as a key performance indicator. The Survey is systematically followed up by the Team Dialogue Phase, the Follow-up Phase and the Review & Mobilization Phase (see diagram below), which all in all assure that the results of the survey are being integrated into daily life at DEKRA so that the working conditions continuously improve. According to the Global Engagement Survey, the engagement level so far grew by 4% (from 46 in 2019 to 48 in 2021). In 2021/22, around 1,254 team dialogues (2019/20: 1,000) were conducted worldwide, leading to the definition of 4,600 respective central and individual improvement measures. In consequence, the improvement measures are overlapping and are also being tackled from a global management perspective.



On top of that, in 2022 we have conducted our second separate stakeholder survey to evaluate the most material sustainability topics DEKRA. During this global survey we have not only involved external stakeholders but also asked our global employees for their perceptions, feedback, and input for our sustainability strategy. For details, please see criterion 9. Stakeholder Engagement.

Additionally, there are also regular internal campaigns on specific topics, e.g., printing, travel or environmental protection, to which our employees contribute their ideas and/or good and best practices. One example for this are central and local idea competitions on the topic of sustainability, i.e., in 2023 the Region GSA conducted an energy savings campaign, where employees could submit ideas on energy saving potentials and win prizes.

Next to that all our employees have been invited to take part in a global sustainability training where we reached a participation rate of 85,6% in 2021/2022.

DEKRA operates internationally and provides expert services in the Testing, Inspection and Certification sector. Wherever we operate we do not only recognize and follow the individually applicable legal regulations on employment rights, also, the DEKRA Social Standards are applicable to all employees worldwide. With these standards we emphasize our commitment to the relevant employment rights based on the respective ILO standards.

Dialogue with our employees is very important to us. We maintain a constant and trusting exchange with our employees and employee representatives. Many DEKRA companies have employee representation in the form of works councils and/or trade unions. At a higher level, there is an employee representation at DEKRA SE. Currently, 12 European countries are represented in the DEKRA SE works council. According to our latest numbers approximately 83% of our employees are represented by codetermination bodies. Through our diverse codetermination structure DEKRA employees are able to stay in a constant exchange with the employer representatives. Out of this structure manyfold works council agreements have been developed to ensure good working conditions for our employees (including e.g., ensuring health and safety, or paying an appropriate wage (but at least a living wage)).

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 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 are currently assumed to be unlikely. More specific risk analyses are being prepared in the context of our human rights due diligence management and are targeted to generate clearer answers to these potential risks.

Outlook:

In the future, we plan to further improve our data monitoring through our "evolve" project which implements SAP SuccessFactors (SAP SuccessFactors solutions are cloud-based human capital management software applications that support core HR and payroll, talent management, HR analytics and workforce planning, and employee experience management). This will ensure the centralization of HR master data at DEKRA. The various modules of SAP SuccessFactors will map the entire employee lifecycle. The aim is to digitally support and optimize all our HR processes in the areas of recruiting, personnel administration, goals & performance, succession & career planning, compensation management, learning management and HR data analysis. These

programs will also allow us to further develop the possibility to “map” our employees needs. In consequence, we will then for example be able to assign special trainings to individual employees based on their job profile. In a step by step approach we are hence improving our qualification and development approach.

Compensation, and with it pay equity, remains a key area for 2023 and beyond, as we remain committed to retaining and attracting competitive talent, using our global HR policies as the foundation for our efforts to create a culture of equity and inclusion, and a promise to ensure our HR practices are transparent. Trusting dialogue with our employee representatives will continue in agreement to prioritize fair pay globally through the implementation of a global job architecture and a global grading framework in 2025 (see also Criteria 8. Incentives Systems).. We will drive pay range transparency for employees and from 2025, once the global job architecture has been finalized, we are committed to reviewing internal pay annually using internal and external statistics to ensure that employees are paid appropriately, taking into account the EU Pay Transparency Directive, which will come into force in all EU countries by 2026.

Occupational Health & Safety

Our commitment and target:

DEKRA ensures health and safety worldwide. Our ambition is mirrored in our globally valid Policy for Environment, Health and Safety (EHS) and our Group EHS function works to continuously develop the issues of health and safety for our employees.

Our vision at DEKRA is to have zero occupational accidents. The first milestone has been set with the following target: By the end of 2025, DEKRA aims to reduce the occupational accident rate worldwide by 30% compared to 2018 (base year). In 2022, a 6% reduction in the accident rate was achieved compared to the 2018 baseline.

Monitoring:

We use a mix of lagging indicators and proactive, leading indicators that are used for management purposes. They help us to track our progress and support managers in targeting priorities for performance improvement in the area of safety.

On the one hand, lagging indicators such as accident rates and lost workdays are reported centrally and set in relation to a comparative basis.

On the other hand, we also focus attention on the implementation of preventive measures and activities to improve occupational health and safety (leading indicators).

Good communication and transparency are important to us. Therefore, we report the accident figures via our employee platform towards our employees. The health and safety page on the employee platform is continuously being expanded and improved in order to provide valuable information to everyone. This does not only include official figures but also information on how employees can contribute to health and safety as well as on how they can make use of the various preventive health offers we provide. We work closely with the internal communications department to ensure the best possible communication for employees.

Measures further improving occupational health & safety:

A major driver in the area of leading indicators is the global prevention program safety+, which was launched in April 2022.

Divided into the three levels #safety4me, #safety4you and #safety4us, the program aims to raise awareness of occupational health and safety among all employees and encourage them to think more about measures to improve safety at work and on the way to work. On the one hand, the program focuses on continuous communication, for example with video clips, best-practice examples and safety tips from internal safety experts. At the company level, site-specific measures are to be implemented to promote a culture of prevention.

On the other hand, measures will be taken at management level to further develop the internal safety culture.

In 2022, the focus was on the development and publication of the internal global health & safety program. In this context, two major awareness campaigns were published, each with statements of the Management Board and participatory activities. The first was on World Day for Safety and Health at Work (04/28/22) and on World Heart Day (09/29/22). Employees had the opportunity to participate and submit contributions in these campaigns.

In addition, the EHS instruction is a central measure for accident prevention and must be carried out annually by each company. At the end of the year, the number of participants in EHS training must be reported. Another topic we give high attention to is improving the working conditions in general by also providing risk assessments, courses and information on mental health: On the one hand, the mental health risk factors are listed within the globally created risk assessment template, so that the legal entities also assess the mental health factors and on the other hand we provide employees and managers with the important knowledge to prevent negative impacts on psychological wellbeing. This includes for example courses on resilience or dealing healthily with stress in everyday (working) life. Moreover, we offer access to a meditation app for mindfulness and coping with stress for Germany. Since November 2023, DEKRA Germany has been offering an external counselling service in certain life situations: From care solutions for children and relatives in need of care to crisis or addiction counselling and health prevention. 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. Additionally in our Global Learning Management System (LMS) there are a lot of optional trainings on all sorts of topics around mental health (stress prevention, fighting burnout, mindfulness, the power of sleep, or happiness with your job).

Another important action is our worldwide risk assessment process, which ensures taking measures if necessary and continuous improvement of our health and safety management – especially respecting the local circumstances: A standardized Group-wide process has been set up to ensure uniform identification and assessment of risks in the provision of services in the seven Service Divisions. A template covering all Service Divisions which can be applied worldwide has been created for this purpose. The risk assessment templates for the various services have been centralized at a global level. In an initial assessment, the Service Division evaluated the hazards of the respective service lines and defined minimum protection measures. The EHS managers of the regions were also involved in the process. The responsibility for carrying out and revising a risk assessment lies with the respective managing director. Depending on the country regulations, the manager must review and evaluate the identified hazards for the site and, if necessary, specify further protective measures, which then have to be implemented. This ensures that the risks and protective measures in the area of occupational health and safety are described, documented and reviewed with clear responsibilities.

For example, the safety equipment results from the risk assessments of the respective legal entities. Regular safety inspections are carried out in accordance with country regulations. The EHS policy also contains specifications for equipment.

Furthermore, in accordance with national regulations, medical check-ups are offered to our employees in the working environment.

Specifically for our temporary workers, safety training based on their needs and necessary check-ups take place in accordance with national regulations.

The mentioned actions here can only show an excerpt of all health and safety measures at DEKRA. Our EHS team continuously works on preventing accidents (e.g. by talking about near misses and dangerous situations in a short video on the employee platform, how to avoid falling and correct use of equipment in the EHS training) and improving safety of all employees of DEKRA (e.g. with the world wide risk assessment which can detect exposure risks (e.g. extreme noise, extreme weather conditions, or other dangerous situations which need an preventive or corrective action plan). Also consulting on ergonomic workplaces or a skin screening can be used by employees. Thus, the portfolio of health and safety offers includes a wide range of measures in order to take the diverse work situations of all DEKRA employees into account.

Depending on the legal entity and location requirements, there are individual health and safety plans (e.g. for emergencies). From a corporate EHS

department, we point out the existence of these plans at the location within the international instruction template.

Due to the decision of the Board of Management to introduce a management system for occupational safety and health based on DIN ISO 45001 at DEKRA SE, the focus was on reviewing the requirements and expectations in the year 2022. A positive assessment is planned for 2023. The requirements for the management system for DEKRA SE with scope of application for the parent company (not the subsidiaries) go beyond the statutory requirements. With the existing ISO 45001 management system which is implemented in the whole DEKRA Automobil GmbH we covered in 2022 36 % of the DEKRA workforce (without Temp Work). This will be further increased by the above-mentioned additional ISO 45001 implementation.

On a local level the achievements are being celebrated: For example, in South Africa our employees were able to celebrate 5 million working hours without serious injuries.

Ensuring health & safety worldwide:

DEKRA ensures health and safety worldwide. Therefore, our services are designed to protect human health and to guarantee the safety of technical processes (please also see for example the [DEKRA Robotic Inspection](#) mentioned in Criterion 10) – in compliance with the applicable regulations and laws and beyond.

In all DEKRA countries there are legal requirements which a company has to comply with. The Environment, Health and Safety Policy is a minimum worldwide requirement established by the group and must be adhered to throughout the group. The managing directors of the respective companies are responsible for monitoring compliance. The policy does not release the companies from compliance with the applicable national legislation in terms of occupational health and safety.

The core labor standards defined by the ILO, which are globally recognized social standards for improving the working and living conditions of all people, are observed. The information on the ILO database of national legislation on labor, social security and related human rights is distributed.

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 rights 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.

DEKRA stands for safety. Thus, from our perspective no material risks arise from our business activities, our business relations and our services that are likely to have a negative impact on employee rights.

Involving employees:

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.

Staff participation in our DEKRA sustainability management is fostered by several communication ways. The department stays in contact with employee representatives. Feedback is included in future actions and clarification on the sustainability strategy is provided if asked for. Moreover, when individual employees reach out to the DEKRA sustainability management team, their personal perceptions are highly welcome and are discussed in the context of our sustainability management. If necessary, adaptations to the strategic approach or single measures are made. Additionally, we ask for feedback on a systematic level, by including sustainability aspects in the biennial Global Engagement Survey, in which employees provide their perception of how sustainability is supported at DEKRA. Also, in the DEKRA intranet employees can use the "sustainability idea box" to easily hand in their proposals. Due to the high amount of DEKRA locations worldwide, this is of high relevance, because it helps us to detect improvement potentials globally. Furthermore, there are regional activities which involve the employees in sustainability and foster their connection and identification with the DEKRA sustainability approach. Examples for this are joint garbage collection events, social engagement for children with disabilities or energy saving campaigns where even a prize could be won. All actions and the whole sustainability strategy are also being checked in our biennial sustainability stakeholder survey, where the DEKRA employees provide very valuable information on which aspects of sustainability they deem important. Based on the stakeholder feedback the sustainability approach is being further developed (For more information see criterion 9. Stakeholder Engagement).

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. Additionally, the Global DEKRA Day was held under the motto "Celebrate Team Spirit" in 2022.

Outlook:

In 2023 we further improved our data management and monitoring system by including the accident figures in the TM1 dashboard and thereby make it available to the Members of the Board, the Executive Vice Presidents (EVP) of the Regions and the EHS Managers of the Regions. This enables them to actively monitor and manage accident reporting in their Region.

This is also linked to the integration of safety+ targets into the bonus system and the target agreements for the regional top management, the DEKRA Regional EVP. The incentives with target integration provide additional support for the safety+ program.

Additionally, we have been working towards the implementation of the ISO 45001 for DEKRA SE. The scope of application includes the parent company in order to strengthen the central functions. The successful assessment is planned for December 2023.

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.

Human Resources

Our commitment and goals:

We take our social responsibility towards employees and society seriously and consider diversity and inclusion as beneficial to everybody and DEKRA overall. Therefore, DEKRA respects and values diversity e.g., in cultural, social, political and national terms in our workforce and in the countries and societies where we operate as a company. We are convinced that equal treatment and equal opportunities are strategic success factors for DEKRA. In this context, we are clearly committed to diversity, inclusion and equal opportunity.

Through providing equal opportunities, we pursue the goal of promoting diversity in our workforce. With a holistic step by step internal diversity initiative, we are systematically supporting these targets. With a new global policy for diversity, inclusion, and equal treatment, we want to institutionalize our principles and make our goal of being a fully inclusive organization binding. We want to enable each and every employee to develop their full potential, to be accepted in a tolerant, open working environment and to enjoy respect and appreciation. The policy is intended to serve as a framework to increase the diversity and heterogeneity of our workforce, to prevent discrimination, and to reduce stereotypes.

We value all dimensions of diversity and thus our engagement is guided, but not limited to the seven dimensions of diversity: Age, social background, sexual orientation, religion and worldview, physical and mental abilities, gender and gender identity, as well as ethnic background and nationality. We believe that everybody is equal and appreciate every individual person working for DEKRA. That is also the reason why we strive to establish equal opportunities for everybody and do not permit any form of discrimination or disadvantage.

These ambitions are mirrored in our actions: In the past years DEKRA has set up a separate diversity and inclusion steering committee, and established

the [Group policy for Diversity, Inclusion, and Anti-discrimination](#). In 2022, a new function for global diversity and inclusion within human resources management has been established. Furthermore, DEKRA is signatory to the [German Diversity Charta](#).

In addition to that, we have set ourselves goals for our human resources management to be achieved by the year 2025:

- By 2025, develop a Global Employer Brand that contains enough cues on Diversity and Inclusion as to become attractive to different genders and underrepresented groups.
- By 2025, we aim to have a preferred pool of recruitment vendors for Levels 1,2,3 that commit to present at least a 30% of female and/or underrepresented candidates in a shortlist of candidates when possible.
- By 2025, we aim to optimize our Job Descriptions and requirements that focus on skills and qualifications and check them for aspects that could result in any type of discrimination or exclude certain groups.
- By 2025 we aim to harmonize onboarding programs that help new hires to feel welcome and included, offering additional support for cultural adaptation when there´s a case of Global Mobility.
- By 2025 we aim that all our Talent Acquisition teams receive robust Diversity Training to foster equity, diversity and inclusion.
- By 2025, we aim to increase the proportion of female managers in our general management team (Level 1 Level 3) by >15% (vs. 2019). For 2025, we strive to reach at least 20% female managers. In 2022 we had 19.7% female managers (2021: 18%, 2020: 17%, 2019: 17%).
- By 2025, we aim to have established a sound data basis to ensure future management of sustainability-related human resources topics and to be prepared for future reporting obligations.

Our Group policy for Diversity, Inclusion, and Anti-discrimination and the respective committees and programs define our management with respect to these topics.

Actions promoting equal opportunities:

To reach these goals, the DEKRA HR department has been refining the DEKRA onboarding programs in 2022 to help new hires feel welcome and included.

By 2025 we will offer additional support for cultural adaptation when there´s a case of Global Mobility. Also, we aim that our Talent Acquisition teams receive robust Diversity and Inclusion Training to foster equity, diversity and inclusion in our recruitment processes. This will be done through specific training modules in the HR Academy, as part of the Talent Acquisition mandatory training.

With locations in over 60 countries and on five continents, DEKRA is a place where different languages, cultures and traditions meet. We value the experience of our long-standing technical experts as much as the fresh input of our young colleagues. As an independent organization of experts, we focus on

the professional and personal competences of our employees, not on their personal backgrounds.

In the context of co-determination, we promote trusting dialog with our employee representatives and involve employees, for example through our regular global 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.

The well-being and satisfaction of our employees is important to us. Therefore, we support a good work-life-balance and we improve family-friendliness (e.g. to enable taking care of children or other relatives in need of care). We promote the health, training and further development of our employees and design framework conditions that support the compatibility of work and private or family life. To this end, we offer our employees information and training as well as diverse part-time models, job sharing, mobile working, childcare cooperations and other needs-oriented individual solutions. The different models vary depending on the needs of the employees for the different DEKRA locations.

At DEKRA the representative body for the severely disabled promotes the integration of severely disabled people into the organization, represents their interests there and provides them with advice and assistance.

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.

To strengthen the awareness in terms of unconscious biases in recruiting a specific training series for all human resources managers was created in 2022, which included interactive workshops for the DEKRA regions. This training for diversity, inclusion, and equal treatment in human resources management has been developed in cooperation with the scientific community within a practical student project from Aalen University.

So far, according to the data available that covers nearly four-fifths (79 %) of DEKRA's whole employee base, excluding Temp Workers, 42.5 % of the employees are offered an awareness training on diversity to prevent discrimination/harassment (e.g. as part of leadership programs, management workshop, compliance training).

Moreover, additional measures are in place for 83.3 % of the employees, to report discrimination/harassment (e.g. a whistleblowing system).

Furthermore, the regular & mandatory DEKRA Sustainability Training as well as the mandatory compliance training include chapters on diversity and equal treatment. In 2022 there was a focus on anti-discrimination. See also criterion

16. Qualifications for more details.

To start with in 2022, an international women's network was established where women exchange ideas, learn about internal programs and development opportunities, and are inspired by experienced female colleagues. In 2023, the next diversity dimension on sexual orientation was added and a working group started to work on the "PROUD initiative" as an internal network to support LGBTQIA+ employees at DEKRA.

DEKRA is dedicated to promoting a healthy work-life balance for its employees, with 89.6 % of the workforce benefiting from additional paid leaves beyond the legally mandated vacation days, while an even larger percentage, 90.9 %, can reap the benefits maternity and parental leave.

Our human resources management are being aligned with our diversity, inclusion, and equal treatment goals. The diversity principles will be stepwisely incorporated into all phases of the "life cycle" of our employees: from recruiting and hiring, to remuneration and benefits, to promotion and career development. We ensure fair application and development through sensitive and non-discriminatory processes.

Through our nationwide partnership with [AfB GmbH](#) we want to optimize the ecological footprint of our discarded IT hardware and, as AfB also attaches great importance to diversity and inclusion, support the mission of AfB to generate jobs for people with disabilities. The company has already created many jobs for people with disabilities - almost 300 of the 600 employees are severely disabled - and was awarded the North Rhine-Westphalia Inclusion Prize and as Europe's Social Firm of the year 2020. We are pleased to present AfB with the DEKRA Award 2022 in the sustainability category.

Monitoring the progress:

The effectiveness of our measures for diversity, inclusion and a work-life balance is reviewed by collecting and actively managing central KPIs. E.g. 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 a basis for further human resources sustainability measures. The related data management shall be further improved.

In addition to that, we are working on measuring Gender and Diversity in organizational talent reviews and succession plan.

The 2021 initiated DEKRA Diversity Steering Committee monitors the effectiveness of the implemented measures and provides strategic guidance.

All our employees worldwide can report a violation of our values, any case of discrimination and harassment, to the regional compliance officers or via our central reporting system: The DEKRA whistleblower system allows our employees to anonymously report concerns or violations of our policies

including our Group policy for Diversity, Inclusion, and Anti-discrimination. This system promotes a culture of openness and transparency and is a highly secure and easily accessible tool. In February 2023 a new category for discrimination, harassment or bullying incidents was created.

Outlook:

In 2023 we have conducted a workshop on how to attract and retain specific target groups of candidates that will represent the majority of the workforce in the upcoming decade, those particular audiences demand inclusive and equal opportunities at the workspace. The aim was to raise awareness on the needs and expectations of those particular target groups and become more attractive as an employer.

In 2023, DEKRA also launched a cooperation with external consultants who support employees in diverse life situations: From care solutions for children and relatives in need of care to crisis or addiction counseling and health prevention. Privacy of the employees has highest priority: DEKRA does not receive any information, neither about the contact itself nor about the topic on which the employee is talking to the service provider.

Occupational Health & Safety

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. By the end of 2025 the aim is to reduce accidents by 30% across the Group. This target was communicated with the introduction of the safety+ program.

It is our goal to prevent and further reduce occupational accidents and eliminate potential hazards. 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 global occupational health and safety team is working across the company to further improve occupational safety at DEKRA. On a local level EHS-managers are ensuring the progress and support the local managing directors. The 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, mental stress assessments, training on stress management, sports events and health action days.

DEKRA works on promoting health & safety within the global internal employee health and safety program called safety+. It is divided into three levels "#safety4me", "#safety4you" and "#safety4us", the program aims to raise awareness of occupational safety and health among all employees and encourage them to think more about measures to improve safety at work and

on the way to work. The program relies on continuous communication, for example with video clips, best-practice examples, and safety tips from internal safety experts. Moreover, global environment, health and safety (EHS) meetings have been initiated to strengthen the exchange within our EHS community.

As part of the safety+ program, every legal entity of DEKRA worldwide is called upon to implement programs or measures to prevent and reduce hazards. The local EHS-managers provide support to the respective managing directors. In addition, internal DEKRA consultants for organizational safety sensitized executive managers to the topic of safety culture and conducted training courses in the regions.

In 2022, the focus was on the development and publication of the internal global Health & Safety Program safety+ in order to increase awareness: In April, around the International Day for Safety and Health at Work, the program was published with a video statement by the CFO, as well as a program trailer in various languages. The trailer aims to attract attention, emotionally engage the viewers and introduce the animated key visual created especially for the program. The next major awareness campaign under the program took place on World Heart Day (September 29), including a participation campaign which invited all employees to join in and share their sportive activity. In addition to numerous information materials on the prevention of cardiovascular diseases, a worldwide exercise campaign was offered as well. The great commitment and support of top management to the global H&S program was clearly demonstrated in the video interview with DEKRAs CEO. In this interview he gave personal insights into what keeps him physically and mentally fit and why the program is important to him.

Even before the introduction of the safety+ program, awareness of safety was high among the employees worldwide. The safety dimension had the highest positive agreement compared to the other dimensions. For the next global employee survey (Engagement Survey) in 2023, we expect even higher values in the area of safety and wellbeing, as the safety+ program continually raises awareness through continuous communication and keeps the importance of the topic high.

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 case employees want to file a complaint or improve occupational health and safety at DEKRA, they can always approach, their local EHS manager, the local works council representative or use the [compliance whistleblowing tool](#), which also includes a category on environmental issues and occupational health and

safety.

In parallel we continuously 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.

Outlook:

In 2023, safety was integrated into the target agreements of the regional EVPs for the first time. This also measures the success rate of program implementation and gives the responsibility for implementing measures to the regional and local contact persons.

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.

Our commitment and goals:

Our employees and their expertise are of key relevance for us. Therefore, qualification plays an important role in DEKRA's human resources management. Our employees are trained and developed based on the area they are working in and with a focus on their specific needs. As a consequence, training is partly organized in a decentralized way.

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 as well as our managers.

For the total DEKRA Group we have set the goal to increase the training days per employee to >5 training days per year until 2025. Within DEKRA, we are monitoring our current status for important issues connected to sustainability and human resources. According to our monitoring, which covers nearly four-fifths (79%) of DEKRA's whole employee base (excluding Temp Workers), we have reached this target in 2022 by reaching 5.9 training days per employee compared to 4.7 training days in 2021 (data for 2021 had to be corrected due to a necessary calculation basis modification). We will keep increasing training days in order to ensure further qualification of our employees.

Promoting internal DEKRA talents:

Worldwide there are three mandatory courses, which have to be taken by every employee worldwide:

- Compliance
- Data protection
- Sustainability

These trainings are provided in a digital form within our Global Learning Management System. Additional mandatory trainings are also selected on the local level, and for some specific profiles. This includes for example Environment Health and Safety, as well as Cyber Security.

The global DEKRA Learning Management System is a central component of our internal digital transformation process. Our innovative learning experts are managing the implementation of the LMS, which maps more than 20 languages and is 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.



DEKRA's various modern learning activities in different formats (live/ live-online/ online) guarantee a well-balanced blended learning approach (see diagram above).

Generally, DEKRA offers a wide range of trainings. This includes but is not limited to more than 180 trainings, which have been developed by DEKRA itself available to all employees. Furthermore, round about 130 Soft Skill courses (provided by GoodHabitx) support the further development of our work force. To meet specific needs, since May 2022 we made the LinkedIn Learning catalogue available to all managers. In order to increase knowledge transfer and simplify the access all courses are available in the major languages spoken at DEKRA (partly via subtitles).

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.

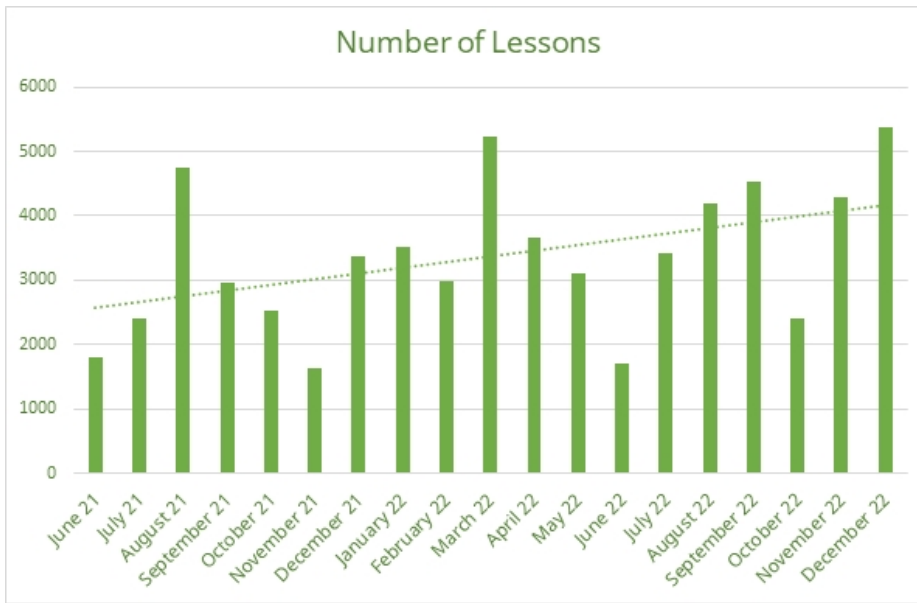
To provide everyone with the necessary skills and knowledge to manage the continuous digitalization the pushplay25 initiative has been created: pushplay25 is a voluntary digital learning journey for all employees worldwide with easily accessible proven formats to share knowledge and drive digital transformation together. It is not only an offer to share information, expertise and perspectives, it is also a movement to help employees develop the mindset and skills to a successful future. Within our community of 1300 employees, the focus is on learning from each other. We realize this by connecting people and creating the platform to share knowledge and exchange ideas. Since May 2022, 29 topics have been addressed within 73 Meetups, in German and English. Among others the following topics were discussed: Digital Trends & Innovations, Digital & Digitized Services, Digital Collaboration & Processes, as well as Digital Organization & Culture. Additionally, specific topics such as Data Security, Future Mobility, Digital Collaboration, Health & Hybrid Work, Customer Centricity, etc. were addressed.

In order to enable all DEKRA managers to strengthen their knowledge in the context of the continuous digitalization, the Digital Bootcamp has been created. It includes a selection of 17 courses on technology, strategy and management on the changing digital environment and therefore offers the opportunity to upgrade themselves on digitalization topics to our top 500 managers.

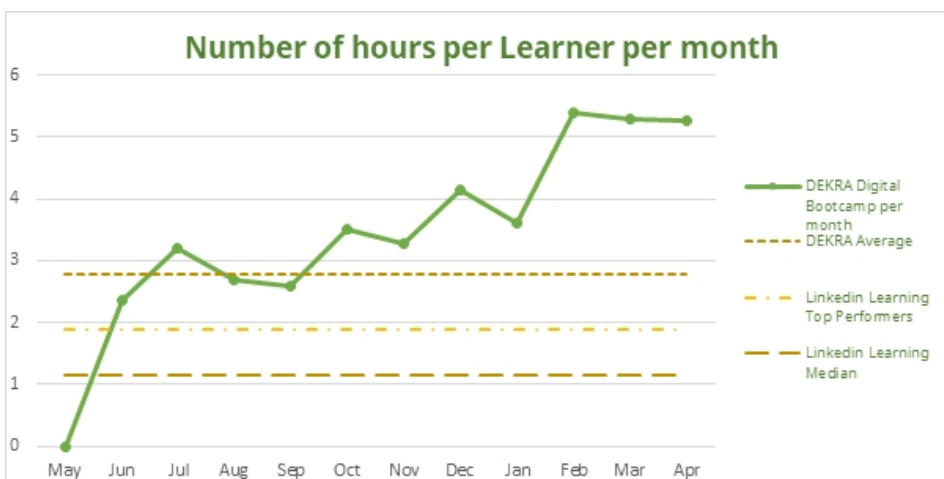
Besides providing special training to expand our employee's expert knowledge, several learning courses are offered to contribute to the culture of employee dialog and continuous development: This includes for example a Global LMS course on how to conduct a good annual employee dialogue as well as a

training on the DEKRA values.

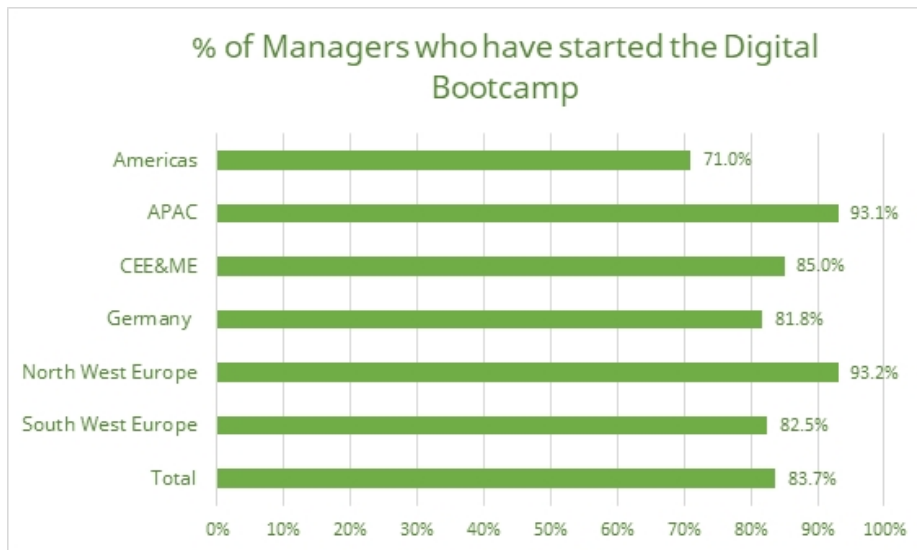
The results of DEKRAs learning and development management can for example be seen when looking at the number of soft skill lessons per month (from the GoodHabitz catalogue) and how it developed between June 2021 and December 2022:



Also, the number of hours per learner in the Digital Bootcamp has increased. Below you can see the development from May 2022 until April 2023.



The coverage of DEKRA regions was also very broad: In all regions a high percentage took part and in total 83.7 % of DEKRA managers have started the Digital bootcamp until now:



Moreover, DEKRA provides an International Advancement Program which focuses on providing high potentials (below management level 3) with knowledge and tools used in leadership and management. In this program the objective is to develop professional and personal competencies for an international leadership role and at the same time build a strong global network at DEKRA. Furthermore, the participants can acquire and practice skills in intercultural collaboration, team management, finance & strategy, innovation & digitalization, and presentation.

To ensure successful learning and career development we built-up an IAP Alumni network for more than 100 high potentials where further training and qualification opportunities are offered.

Keeping our employees healthy and safe is a key objective of DEKRA. That is why we also provide extensive offers to our employees connect to health and safety. This includes for example courses on physical and mental health, reducing stress and noise as well as first aid courses.

85.6% of the global employees participated in the global mandatory sustainability training (2021/22), which is also provided in our global LMS. The content focus is on:

- sustainability as global challenge,
- social sustainability (including labor and human rights, social responsibility, diversity & anti-discrimination),
- governance, ethics & integrity (including business ethics, compliance, supply chain sustainability, standards & initiatives), and
- climate & environment (including climate reduction targets, environmental protection in (daily) work considering aspects on energy, mobility, waste, biodiversity, and water).

As a provider of expert services, we focus 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 Advisory & Training Services and the DEKRA Akademie, we do not see any significant risks regarding the subject area of qualification despite increasing requirements.

Outlook:

Talent Management:

In 2023, DEKRA has created a new organizational unit called "Center of Excellence: Talent Management & Org. Development".

The purpose of this unit is to provide more transparency about the available talent at DEKRA, as talents are the most important asset of DEKRA. We want to know where our talents are in order to address them when opportunities arise and to develop them more systematically.

Specifically, we have introduced an organizational talent review process that is implemented at the three highest management levels.

This involves managers reflecting on the potential of their direct reports to take a further step towards a management career.

The managers then develop an overview of who from within or outside the team has the potential to succeed them in their own role.

With this process, we change the perspective of many managers with regard to a strategic and sustainable organization. We focus on tomorrow and prepare for various personnel development scenarios.

In this way, we create transparency for the organization and at the same time significantly reduce the risk of longer vacancies.

It is important to notice that the evaluation of potential and nomination of succession candidates is not based on the gut feelings of the managers but is based on profound criteria. In 2023, we have developed DEKRA's leadership standards that describe what kind of behavior we want to see in our leadership positions to drive the success of the company.

The benefits to the employee are also clear: we create an organizational framework so that we can talk about and with them to develop suitable career paths and development plans.

This process was launched for the first time in 2023 and was initially carried out with level N-2 (two levels below the Management Board). The plan is to turn this into a yearly process that covers three levels below the Management Board and will be supported technologically with SAP SuccessFactors.

Succession planning will therefore become a key component of managers'

strategic planning activities for a robust and safe tomorrow.

In 2023, we launched the “Grow Beyond” mentoring program which aims to provide guidance and support the development of employees (mentee) by experienced specialists or managers (mentors), targeted to employees at all levels of the organization. This program has successfully matched 128 employees from 47 legal entities in 6 regions, located in 23 countries.

Talent acquisition:

In 2023, we have built up the new Talent Acquisition function, in order to improve our positioning as an employer of choice, to reduce the time to fill vacancies and to harmonize processes so the candidate experience is consistent across locations. We aim to work strategic and data-driven, encouraging global synergies, harmonizing processes and embracing innovation to enhance our needs.

To improve our positioning as an employer of choice we will develop a guideline for our Employer Brand that while allowing local adaptations, conveys our culture, values, Employee value proposition, and it contains enough cues on Diversity and Inclusion as to become attractive to different genders and underrepresented groups (see also Criterion 15. Equal Opportunities)

To reduce the time to fill vacancies we have initiated several measures: We conducted an extensive analysis including artificial intelligence to understand migration movements across countries and divisions and to learn from it. This also helps us to understand DEKRA’s position in the market and can be used for talent mapping. Furthermore, by 2025, we aim to have a preferred pool of recruitment vendors for Levels 1, 2, 3 that commit to deliver on specific criteria chosen by the organization as critical. And we want to offer advanced trainings to the Talent Acquisition teams to upgrade and maintain an optimal learning curriculum. Last but not least, we aim to enable a feature in our SAP Success Factors system that allows Talent Acquisition teams to create proactive external candidate pools.

To harmonize processes so the candidate experience is consistent across locations we aim to have guidelines and best practices in place on key elements that should be present in DEKRA’s onboarding and recruitment experience, this will be supported by our system SAP Success Factors, as backbone. (While always being consistent with local adaptations where needed).

In 2023, we already made progress with regards to involving necessary external support, using new IT resources and we are working on a training catalogue specifically dedicated to the Talent Acquisition community. During the whole process we are working closely with the “evolve” team, who is in

charge of implementing the recruiting module in SAP SuccessFactors, so features like Talent Pools amongst others are enabled to streamline our recruiting efforts.

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:

A work-related accident is included in the global accident statistics, if there is at least one day of absence or more or if a doctor had to be consulted.

Scope: DEKRA Core Staff. All active headcounts incl. temporary employees (TE) are shown separately in brackets in the table. This scope and the separation between Core Staff and temporary workers 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. The individual hazards and measures are present at the company level in the risk assessments.

In 2022, a 6% reduction in the accident rate was achieved compared to the 2018 baseline. The Group's target is to reduce the accident rate by 30% by 2025.

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

Description of the key figure	2020	2021	2022	Note
Accident rate	14	12.6	16.7	In 2021 the quota reached intermediately a very low level due to the COVID-19 pandemic. In the base year 2018 the accident rate was 17.7. Thus, a 6% reduction was reached in 2022.
Number of deaths due to work-related injuries	1 (subcontractor)	1 (subcontractor)	0	Fatal accidents are analyzed and the existing risk assessments including measures were presented to all stakeholders. The responsible entities were requested to take global measures to prevent such accidents from recurring. In 2022, the target of zero fatalities was reached.
Accident severity = total days lost / total accidents	23 (*18)	24 (*20)	15.9 (*14)	The number and rate of work-related injuries with serious consequences is not part of DEKRA's accident definition. Instead, we monitor the average time lost per accident, which we would like to report here. *The figures for temporary employees are lower than the number of total days lost per accident. The overall figure is therefore reduced.
Number of documentable work-related injuries**	318 (*698)	319 (*713)	401 (*762)	
Number of days lost to work-related injuries **	7.488 (*11.942)	7.872 (*14.736)	6.631 (*10.646)	
Rate of documentable work-related injuries **	1.20 (*1.78)	1.17 (*1.67)	1.43 (*1.75)	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.

* All active headcounts incl. temporary employees

** Due to international comparability the figures exclude accidents that occurred on the way to work

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.

A Group-wide network of EHS Managers is responsible across the globe for continuing to make improvements in the areas of occupational safety, health, and environmental protection at DEKRA.

Through the different EHS committees (e.g. EHS Committee Regions, EHS Committee Countries and EHS National Committee), employees can always contribute ideas and improvements. All EHS-relevant documents are available on the internal DEKRA Employee Platform. Training documents are available in German, English, French and Chinese.

Our matrix structure (based on Regions and Service Divisions) ensures that responsibilities are clearly delineated: Each of the Service Divisions (SDs) has a dedicated "**EHS Manager SD**" who is familiar with the relevant services and who sets the minimum standards for occupational safety, health, and environmental protection.

We have **six EHS Managers for the Regions** who provide the regional managers with support in their occupational health and safety responsibilities, and who are responsible for the Corporate Function Environment, Health & Safety (Steering and Support) at the head office.

Within the regions, the various "**EHS Managers countries**" are responsible for checking compliance with the minimum standards and adapting them to any local hazards and national legislation.

Once a year, there is the Global EHS Committee, to talk about relevant EHS issues, projects and campaigns that apply generally for all the countries in the regions. The participants are: all EHS Managers for the Regions, the Group Representative & Head of EHS and one Member of the Board. Through this committee, DEKRA is improving the management of higher-level activities within the field of environment, health, and safety.

Each DEKRA region is required to hold an EHS meeting with all the EHS Managers of the countries once a year. The participants are: Persons

responsible for the region, EHS Manager in charge for the region, EHS Managers in charge for the different countries in the respective region.

Furthermore, there is the order to hold Committees (EHS National Committee), if there are several companies in one country. This is the case in Germany, for example. There is a national committee where only German topics that are relevant for all German societies are discussed.

In Germany the works council is a permanent member of the national EHS committee. This meeting is held twice a year and there is a group works agreement for this EHS committee.

We continuously work together with our employee representatives to improve the working conditions at DEKRA and strive for transparency and having a good dialogue between management, corporate departments and employees. This shall also encounter any need for employees to go on a strike. We want all our employees to experience a safe and welcoming working environment.

Our internal EHS Policy 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.

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.

Description of the key figure	2020	2021	2022
Percentage of legal entities reporting/monitoring overall training hours/days	83.0%	87.1%	80.7%
Total number of training days	not available	112754	139073.5
Training days/employee	3.0	4.7	5.9
Percentage of employees that received functional training (e.g. career or skills-related)	71.0%	66.0%	66.0%
Percentage of legal entities offering a diversity & anti-discrimination/harassment training	not available	58.1%	67.7%
Percentage of legal entities offering a training regarding awareness of projects environmental impact	not available	not available	45.2%
Percentage of legal entities which are regularly assessing individual performance of the employees	not available	100%	93.6%
Percentage of legal entities offering individual development or career plans for employees	not available	67.7%	58.1%

Note: These figures are based on our HR Survey 2022 on the legal entities reporting those KPIs. The data cover nearly four-fifths (79%) of DEKRA's whole employee base, excluding Temp Workers. The data collection is currently being conducted manually. We are further working on a more systematic data collection approach by implementing a dual control principle and by using specialized tools. On top of that we will investigate if an expansion to querying 100% of the workforce will be possible.

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).

Scope: DEKRA Group

Specifications for temporary employees:

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).

Employees				
	2019	2020	2021	2022
Total employees (incl. temporary employees (TE), Group Headcount (GHC))	43,961	44,063	47,854	48,753
Total employees (without TE), GHC	29,283	29,967	30,749	31,468
Thereof women	27.3%	26.9%	26.9%	27.8%
Thereof men	72.7%	73.1%	73.1%	72.2%
Thereof employed fulltime	90.5%	89.3%	89.6%	89.3%
Thereof employed parttime	9.5%	10.7%	10.4%	10.7%

Managers by gender (General Management, Level 0 – Level 3)				
	2019	2020	2021	2022
male	83.0%	83.0%	82%	81%
female	17.0%	17.0%	18%	19%

Age (without TE)				
	2019	2020	2021	2022
Average age (in years)	42.7	42.6	42.8	42.7

Age structure (in %) (without TE)				
	2019	2020	2021	2022
> 60 years	8.1%	8.4%	8.9%	8.8%
51-60 years	23.3%	23.0%	22.6%	22%
41-50 years	24.7%	25.1%	25.4%	25.7%
31-40 years	29.4%	29.4%	29.4%	29.1%
20-30 years	14.2%	13.8%	13.5%	14.1%
< 20 years	0.3%	0.3%	0.2%	0.3%

Country distribution (without TE)			
	2020	2021	2022
Germany	13,986	14,406	14,560
South-West-Europe	6,217	6,159	6,091
APAC	not available	2,231	2,140
North-West Europe	3,163	3,680	3,673
Central East Europe & Mid East	not available	3,299	3,494
Americas	896	974	1,510
Nationalities (without TE)	103	102	111
Nationalities Management (General Management; Level 0-Level 3)	34	34	36

Share of international managers				
	2019	2020	2021	2022
ExCom (Level 0 - Level 1)	43%	41%	38.5%	46%
General Management (Level 0 - Level 3)	49%	48%	40%	49%

Note: The country distribution (excluding TE) cannot be given in full for 2020, as the composition of the Regions has changed significantly in the meantime.

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.

There was one relevant incident of discrimination during the reporting period.

During a driving test, the examiner discriminated against a driver because of the appearance. The driver reported the incident to the branch office and the Senate Department for Justice, Diversity and Anti-Discrimination in Berlin. The supervisor subsequently conducted a personnel discussion with the employee. It became clear that the behavior of the examiner was inappropriate. The branch manager apologized to the driver. The Senate Department for Justice, Diversity and Anti-Discrimination in Berlin requested a statement. This was provided by the Compliance Office. The employee concerned has received external anti-discrimination training and a compensation to the driver was paid. Furthermore, the Compliance Office suggested a general anti-discrimination training be included in the educational program.

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.

Respect for human rights is a central component of DEKRA's corporate values. As a globally active service company in the fields of testing, inspection and certification, DEKRA takes great care in fulfilling its human rights due diligence obligations. DEKRA is committed to upholding internationally recognized human rights both within the company and in the supply chain. DEKRA is a participant in the [UN Global Compact](#) and is committed to the [Universal Declaration of Human Rights of the United Nations General Assembly \(UDHR\)](#).

In the context of these commitments, DEKRA welcomes the efforts of governments to respect and comply with due diligence obligations along the supply and value chain. We take responsibility for protecting human rights in our sphere of influence and continuously strive to improve the sustainability performance of DEKRA, our supply chains and our customers through our business activities.

Our [DEKRA Social Standards](#) are our fundamental commitment to respecting labor and human rights.

To ensure respect for human rights in our own business and in the supply chain, we follow a risk-based approach - i.e. targeted use of resources and addressing material issues as a priority.

The following strategic measures have been taken to improve our human rights risk management procedures.

- We conducted a fundamental strategic analysis of the human rights risks at DEKRA. On the one hand, this analysis served as an initial abstract risk analysis for classifying our human rights context and for deriving measures under consideration of the group's own business units and the supply chain, and on the other hand, as a basis for deriving further measures that are to be pursued and implemented on an ongoing basis and to a greater extent in 2023.
- To meet the requirements for compliance with due diligence obligations and the targeted human rights objectives along the group's own business units and supply chains, a human rights risk management system with associated processes was launched in 2022 and will be successively expanded.
- In this context, a suitable software tool for analyzing human rights risks in the supply chain was evaluated and procured.
- New resources and capacities for human rights risk management were created to increasingly implement human rights requirements. In addition, a working group consisting of the Sustainability, Legal Compliance and Procurement departments was formed.
- The [DEKRA Social Standards](#) - our policy statement on human rights - have been made available in all relevant languages and apply to DEKRA and DEKRA's controlled group companies.

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

- Sustainability requirements of the global procurement guidelines ([General Purchasing Conditions](#))
- Sustainability criteria of the general purchasing conditions
- [Sustainability Supplier Code of Conduct](#)
- Supplier review through self-assessment and evaluation
- Supplier audits and corrective action plans
- Sustainability training for procurement staff
- Reporting and targets
- Preference for sustainable alternatives when selecting products and services
- Sustainability requirements, evaluation and incentives in tenders (with future focus on diversity in the supply-chain and support for diverse-owned businesses (e.g. women-owned or owned by minorities/vulnerable groups) where possible. Our ambition with regard to supplier diversity is first of all to raise awareness within the company. For example, in our 2023 sustainability training for procurement employees we sensitized towards supplier diversity.)
- [Letter to suppliers](#): raising awareness of sustainability & human rights among suppliers

The procurement guidelines also define the consideration of sustainability in our procurement management. We expect our suppliers to comply with our sustainability standards, which are set out in our [General Purchasing Conditions](#) and our [Sustainability Supplier Code of Conduct](#). These documents define clear requirements for our suppliers in terms of sustainability management & ethical business practices, environment & climate protection, social standards & human rights and sustainability in the supply chain. We place particular emphasis on respect for human rights and compliance with the ILO standards in the supply chain.

We have a monitoring and reporting system for sustainability that enables us to track and evaluate the progress of our suppliers on group level. It is continuously reviewed and optimized as necessary. We require our suppliers to adhere to our sustainability standards and conduct regular audits to verify implementation. We also train our procurement team to ensure they understand and apply the requirements for sustainable procurement and supply chain management.

By 2025, we aim to have assessed all critical suppliers in Global Procurement for sustainability. In 2022, we have trained 100% of Global Procurement purchasing staff (2021: 100%) and subjected 22 additional major national and international suppliers to detailed sustainability audits (2021: 16). The choice of to be audited suppliers is based on several factors: Next to economic criteria

also sustainability issues play a role. In 2023, we continued and accelerated our audit activities and plan to conduct up to 50 audits. For 2024 the further development and improvement of our audit approach is planned. This also includes an improved monitoring of suppliers regarding their corrective actions.

Currently, not all our procurement activities are covered by Global Procurement, but we continuously strive to ensure that all purchases comply with the same Global Procurement sustainability standards and processes and work continuously to further expand the scope of Global Procurement to all purchasing activities step by step.

Risks arising from business activities:

A human rights risk can be described as the possibility that business activities or business relationships may lead to human rights violations, for example through the company's own business activities or through business partners in the supply chain. Suppliers with significant potential risk - as described in Key Performance Indicator GRI SRS-414-2 - were not known in 2022.

To protect and promote human rights, DEKRA has developed and is continuously expanding a comprehensive risk management system. This system makes it possible to identify and avoid potential risks to human rights in the company's own business operations and in the value chain, such as discrimination in employment or unsafe working conditions (including at suppliers). DEKRA is committed to continuously improving this system and adapting it to current challenges. Human rights risks continue to be evaluated on a regular basis; in particular, the expansion of the human rights risk management system will provide new insights (for this, see also the further responses in the NAP Business and Human Rights).

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](#) embody our declaration of principle to respect labor and human rights. DEKRA positions itself as a company that is strongly committed to complying with internationally recognized human rights and social standards both within the company and throughout the supply chain. These include, among others, 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, underscoring their central importance and our commitment in this regard. They are reviewed on an ongoing basis and adapted as necessary.

Internal and external communication takes place at DEKRA as follows:

- The current version of the DEKRA Social Standards is available on the DEKRA website. They apply to the entire DEKRA Group and extend to all locations and controlled Group companies.
- The DEKRA Social Standards are actively communicated to our employees as part of the mandatory sustainability training.
- In relation to our suppliers, our interests regarding human rights are set out in our [General Purchasing Conditions](#) and in our Sustainability Supplier Code of Conduct. In addition, we also refer directly to the DEKRA Social Standards in the Sustainability Supplier Code of Conduct.
- The [DEKRA Sustainability Magazine](#) provides an overview of activities, progress and goals in the areas of Environment & Climate, Employees & Society, Supply & Value Chain and Management & Governance.

The Board of Management of DEKRA SE is responsible for overarching human rights activities. The responsible member of the Board of Management

develops the topic jointly and with the involvement of all relevant specialist departments and receives regular reports on human rights activities from the Compliance function, Global Procurement and Corporate Sustainability Management.

The DEKRA Social Standards apply to the entire DEKRA Group. In 2022, the DEKRA Social Standards were available in the most relevant languages.

In the sustainability training mentioned beforehand, the main content was also made available in the most relevant languages. A translation of the training is available in the following languages: Chinese (Mandarin), Czech, French, Hungarian, Italian, Spanish, Slovak, Polish and Portuguese.

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 fulfilling human rights due diligence obligations were further expanded in 2022. We investigate to the best of our knowledge whether risks to human rights arise from our business activities.

In 2022, our company devoted more attention to the topic of human rights. In anticipation of the requirements of the German Law on Due Diligence in the Supply Chain (LkSG) in 2023, the following measures were also taken:

- New human resources and capacities for human rights risk management were created.
- In 2022, we conducted a fundamental strategic analysis of human rights risks at DEKRA. On the one hand, this analysis served as an initial abstract risk analysis for classifying our human rights context and for deriving measures, considering our own business units and the supply chain. On the other hand, it served as the basis for deriving further measures to be pursued and implemented on an ongoing basis and more intensively in 2023.
- In addition, a suitable software tool for analyzing human rights risks was

evaluated and procured.

- To ensure that concerns and complaints, including human rights risks or violations, are handled appropriately, a comprehensive complaints system ([DEKRA whistleblower system](#)) was established. In this context, [rules of procedure](#) have also been created to show affected persons how a complaint procedure in the DEKRA whistleblower system works.
- Through these measures, we strive to fulfill and continuously improve our obligations regarding human rights.
- With reference to sustainability- or human rights-related risks in our supply chain, suppliers are reviewed by means of a self-assessment (SAQ) before entering business relationships. If necessary, audits are also carried out on selected existing suppliers, which also consider the topic of sustainability and human rights.

Vulnerable groups in the context of human rights are populations that are often treated in a discriminatory manner or require special attention to avoid potential exploitation. These groups are more frequently exposed to discrimination or other human rights violations than others. To prevent risks at DEKRA, further measures have been implemented, such as the creation of human resources related to diversity, inclusion and equal treatment, as well as the creation of a [DEKRA Policy - Diversity, Inclusion and Equal Treatment](#). It is planned to focus more on the claims of vulnerable groups, e.g. by regularly updating our stakeholder analysis.

Suppliers with significant potential risk were not known in 2022, however, to protect and promote human rights, DEKRA has developed and is continuously expanding a comprehensive risk management system (See answers to questions 1-4).

With reference to risks of the own business unit on sustainability and human rights topics, a proven instrument for risk assessment of the legal entities has existed so far within the scope of the audits carried out by Internal Audit. To implement the requirement from the German Supply Chain Due Diligence Act, it was planned in 2022 to expand this process in 2023.

Regarding the establishment of due diligence processes, DEKRA focused primarily on purchasing processes in 2022. This focus was set based on the assumption in the expert group that there is a potentially higher risk of human rights violations here than in our own business area. These considerations follow the risk-based approach. Successively, the processes, experiences and findings will be transferred to the other focus areas (own business units).

To meet the requirements for compliance with due diligence obligations and the targeted human rights objectives along the company's own business unit and supply chains, a human rights risk management system approach with associated processes was already established in 2022. It will be successively expanded (See answers to questions 1-4).

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?

At DEKRA, we attach great importance to raising our employees' awareness of sustainability and human rights. This is achieved through a range of measures that are integrated into our mandatory training courses on sustainability and compliance.

Among other things, our training courses focus on imparting knowledge of human rights, with a particular emphasis on the topics of diversity, anti-discrimination and fair working conditions. These training sessions are mandatory for all DEKRA employees and serve to raise awareness of these important issues and ensure that our employees are able to act accordingly. We have also implemented a complaints system (DEKRA whistleblower system) that allows our employees to anonymously report concerns or violations of our policies. This system promotes a culture of openness and transparency and helps us meet our sustainability and human rights obligations.

In addition to these measures, we provide special training for our procurement staff. In these training sessions, employees are specifically trained on the topic of sustainability and human rights in the supply chain. This ensures that our purchasing decisions are in line with our sustainability and human rights commitments.

Through the above measures, we ensure that sustainability and human rights are embedded in all areas of our organization and that our employees have the necessary knowledge and skills to implement these values in their daily work.

The processes established in the past to monitor compliance with human rights were further expanded in 2022.

Regarding the risks of the company's own business area in relation to sustainability and human rights issues, a tried-and-tested risk assessment tool already existed for the legal entities. It is being successively expanded.

About sustainability and human rights risks in the supply chain, DEKRA

conducts a self-assessment of suppliers (SAQ) prior to the start of business relationships. For selected existing suppliers, audits are carried out as needed that also take sustainability and human rights issues into account.

To ensure that violations of human rights can be reported, investigated and dealt with, we have set up the DEKRA whistleblower system as a further element in monitoring compliance with human rights. Reports can be submitted both by our employees and by external persons. Our whistleblower system is accessible in all major languages. In this context, a set of procedural rules has also been created that shows affected persons how a complaint procedure in the DEKRA whistleblower system works.

The whistleblowing system consists of several components:

- There is a clearly defined process that specifies all the steps required to process whistleblowing. In addition, there are specifications that uniformly define the rights and obligations of the persons involved, such as the whistleblower, the accused, or the investigating body (internal and external rules of procedure).
- The DEKRA whistleblower system is based on an IT solution that makes it easier for whistleblowers to report their information and carry out the entire process documentation.
- Responsibilities within DEKRA about the whistleblower system are clearly assigned. There are persons responsible for the DEKRA whistleblower system within a department (Compliance Office as the central point of contact).

In the event of complaints and suspected cases relating to social standards and human rights and other compliance-related information, affected employees, business partners, suppliers or other stakeholders can contact the responsible compliance reporting office openly or, if they wish, anonymously via the DEKRA whistleblower system. It is publicly available 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.

DEKRA requires its suppliers to comply with sustainability standards set out in the General Purchasing Conditions and in the DEKRA Sustainability Supplier Code of Conduct. Both the General Purchasing Conditions and the DEKRA Sustainability Supplier Code of Conduct also require compliance with the ILO's "core labour standards".

Before entering business relationships, suppliers are checked by DEKRA by means of a self-assessment questionnaire (SAQ). In the Sustainability section, information, and evidence of compliance with the principles of the Sustainability Supplier Code of Conduct are requested. The answers and the degree of compliance with our requirements play a role in the evaluation of our suppliers and the selection process.

DEKRA offers regular free sustainability training courses in the so-called Letter to suppliers - a letter with a voluntary training offer to suppliers. In 2022, we began to further develop the existing risk processes regarding human rights, including further expanding capacities at suppliers.

In addition to anchoring preventive measures such as the General Terms and Conditions of Purchase and the DEKRA Sustainability Supplier Code of Conduct, risk-oriented audits are carried out at existing suppliers. These audits also consider the issues of sustainability and human rights. In the event of detected violations, a corrective action plan with a timetable is drawn up, which must be implemented by the supplier concerned.

In the event of a conflict or tip-off, DEKRA has implemented a whistleblowing system that makes it possible to anonymously report concerns or violations of

our guidelines. Any reported conflict will be managed appropriately and necessary measures will be taken to find a solution and avoid future incidents. In doing so, DEKRA deals appropriately and cooperatively with all parties involved, including suppliers and other stakeholders. This ensures that we live up to our commitments in terms of sustainability and human rights and maintain a positive and constructive relationship with our partners.

If violations are found in the audit, DEKRA prepares a corrective action plan that must be implemented by the supplier concerned within a reasonable timeframe. DEKRA strives to work cooperatively with the supplier to find solutions that deepen the partnership or respective supplier relationship.

Currently, there are no processes for redress apart from legal action. As of the end of 2022, we are not aware of any human rights violations in our value chain. Every report received via the DEKRA whistleblower system is processed appropriately and responded to accordingly.

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.

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

	2022	2021	2020	2019
Investments made Investment volume in property, plant and equipment and intangible assets excluding company acquisitions (p. 21, 37) Financial Report 2022)	133.1 m	100.6 m	89.6 m	128.2 m

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), 68 % of our companies were queried in 2022 (2021: 76 %). For 2023, 80 % will be reached. 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.

Our Global Procurement processes stipulate that 100% of new Global Procurement suppliers are assessed about sustainability. Monitoring and reporting regarding sustainability in procurement is currently being established. Additionally, a suitable software tool for analyzing human rights risks in the supply chain was evaluated and procured. We are gradually monitoring and reporting on the proportion of suppliers committed to sustainability, the proportion of suppliers audited regarding 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.

DEKRA is aware that the observance of human rights in global procurement is an important responsibility that we want to live up to.

In 2022, we conducted a fundamental strategic analysis of human rights risks at DEKRA. The abstract risk analysis for suppliers in Global Procurement showed that there were no suppliers with significant potential risk (in terms of product group and country) in 2022. On the one hand, this analysis served as the first abstract risk analysis to classify our human rights context and to derive measures considering the company's own business unit and the supply chain, and on the other hand, as a basis for deriving further measures that are to be pursued and implemented on an ongoing basis and intensified in 2023. At the end of 2022, the previous system was significantly expanded to include a system for identifying and managing risks in the supply chain; In the new reporting year (2023), DEKRA will thus be able to evaluate our suppliers based on more comprehensive risk criteria and take targeted measures.

In 2023, we will continuously monitor and report on the proportion of suppliers who are committed to sustainability, the proportion of suppliers audited for sustainability, the number of suppliers audited in this regard and the proportion of trained employees in the purchasing team.

We derive goals and measures for the respective topics and report on them. In 2022, detailed sustainability audits were carried out at 22 major national and international suppliers. Further audits have been carried out in 2023. Since the DEKRA Sustainability Supplier Code of Conduct came into force in June 2020, all our Global Procurement suppliers have been explicitly obliged to comply.

	2020	2021	2022	Target
Percentage of Global Procurement purchasing staff trained in sustainability	93%	100%	100 %	100% of buyers/procurement teams members trained
Number of supplier audits (cumulative figure including previous year(s))	13	16	38	≥100 suppliers audited by 12/2023
Percentage of Global Procurement suppliers obliged to comply with our sustainability requirements by our General Terms and Conditions of Purchase	100%	100%	100 %	100% suppliers obliged

The quantitative targets regarding trained Global Procurement purchasing staff and obliged suppliers have been fulfilled again in 2022. The target of auditing all critical suppliers was in 2022 still at a lower level. However, in 2023, with auditing up to 50 additional suppliers we will get closer towards reaching the target (approx. 80 audits in total).

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.

Strategic approach:

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 DEKRA Group, we have been a signatory of the UN Global Compact since 2020.

We have aligned the statutory mission, which has existed since our founding days, within the framework of the strategic course: On the road, at work and at home - in all essential areas of life, the DEKRA experts create more safety and security. 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.

Currently, a concrete guideline is being developed for our Corporate

Citizenship engagement including but not limited to sponsoring activities. With this in mind, the set-up of the corporate citizenship guideline involves the following steps:

- Definition and delimitation of areas of support (e.g. education & science, culture, sports, social affairs, environmental protection and nature conservation).
- Definition of the instruments to be used (donation, sponsorship, foundation, employee engagement)
- Project selection per area of support.

We expect this guideline to be finalized in 2024.

To date our current activities can be summarized qualitatively (see below). For the future we also aim to monitor the quantity of projects worldwide that are classified as corporate citizenship and strengthen our positioning as a partner for a safe, secure, and sustainable world. For 2023/2024 our target is to expand our corporate citizenship by:

- Appearing for the first time at the COP28 and thereby one of the first TIC companies in the world with a clear position on the measures required to achieve the Paris goals
- Collaborating with suitable organizations in the defined areas of support (e.g. we got in touch with UNICEF and thereby we define a way for a possible collaboration. We arranged a workshop for the end of January in Geneva to discuss the opportunities and options.)
- Collaborating with Fraunhofer and contributing actively to the future safety of municipalities within a project called "SIGEM".

Engagement for safety and sustainability

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. To promote the vision of reducing traffic fatalities to zero, DEKRA CEO Stan Zurkiewicz presented the "Vision Zero Award". The award was handed over in November 2022 to the Finnish town of Mikkeli for nine consecutive years without a traffic fatality. With our activities like the [vision zero](#), or active participation in research topics on governmental and supra-governmental level, we also fulfill our social responsibility by contributing to the implementation of the "[safe system approach](#)". Exemplary is the cooperation in the field of micro mobility. In a [joint project with researchers](#) from the Université Gustave Eiffel in Marseille (France) and the École de Technologie Supérieure in Montréal (Canada), a simulation model was developed to determine the probability of injury in an e-scooter collision.

With the [DEKRA Award](#) we honor innovative safety, security, and sustainability solutions developed by forward-thinking companies. In 2022 the award was

conferred in the four categories "Safety", "Security", "Sustainability" and "Startups". Thereby, we want to contribute positively to sustainable development of our society – especially in terms of supporting a safe environment for people to live in. 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.

Providing our expertise to the interested public was part of our appearance at the e4 TESTIVAL at the Hockenheimring in October 2022 which is a driving event for new mobility. The DEKRA expertise was shared in a series of specialist presentations and practical demonstrations.

Moreover, in January 2022 DEKRA published the [DEKRA Solutions Magazine](#) "Winds of Change" focusing on how we can face the climate crisis. Also, other editions of the DEKRA Solutions repeatedly address issues connected to sustainable development and thus spread the word into society of what solutions can be used to make throughout the transformation to a more sustainable world.

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. According to an extensive survey conducted by Statista on behalf of Stern magazine, DEKRA is also one of "Germany's best employers in 2022". In the "[Consulting, research and technology](#)" category, DEKRA is ranked 4th in 2023 (2022: 6th; 2021: 9th).

Sponsoring

Another aspect of corporate citizenship is sponsoring. An ideal sponsorship for DEKRA follows a broad catalogue of criteria in order to meet the strategic sponsoring goals. Some of the most important criteria for a suitable sponsorship are neutrality, the thematic fit (focus on topics like safety, security, sustainability, digitalization) and the target market fit (international appeal of the sponsorship in relevant DEKRA markets). The strategic sponsoring goals are:

- Brand awareness (strengthening and sharpening the DEKRA brand perception – internally and externally),
- employer branding (placement of DEKRA as an attractive employer and "growing together" of the workforce into a single unit) and
- service marketing (announcement and marketing of the diverse, innovative DEKRA service portfolio to B2C and B2B target customers).

Most activities take place in our biggest market, Germany, where we get involved into the enhancement of future-oriented motorsport concepts with a focus on safety and sustainability.

DEKRA is committed to safety and sustainability in motorsports and tests racing cars of all kinds on behalf of the German Motor Sport Federation (DMSB). In addition to its role as the "official technical partner" of the DTM and ADAC GT4 Germany, DEKRA has become an integral part of various racing series as a long-standing series partner. These include the DTM, the ADAC GT4 Germany and DTM Classic as well as the ADAC GT Masters and the Prototype Cup Germany.

DEKRA chairs the DMSB's Technology and Sustainability Commission and is therefore significantly involved in the development of forward-looking motorsport concepts with a focus on safety and sustainability. The commission primarily develops proposals for the creation and further development of technical regulations in order to integrate alternative drive technologies and alternative fuels in motorsport.

Since the 2022/2023 season DEKRA is also the "official partner" of the German Women Volleyball Bundesliga with the focus on the referees. Neutrality, expertise and fair play unite DEKRA and the German Volleyball League. Wherever possible sustainability aspects are also integrated in our common actions.

These sponsoring activities aim at positively influencing the three targets of brand awareness, employer branding and service marketing and thereby contribute to our overall sponsoring approach.

Donations

Giving back to the community is an important way for us to make a positive impact on communities and the world at large, and to help in areas of crisis. For this reason, we have decided to make the following donations in 2022:

- UN Refugee Assistance 75,000 EUR - World
- Care International 20,230 EUR - World
- DocStop 25,000 EUR - Europe
- Björn Steiger Foundation 25,000 EUR - Germany
- Caritas 5,000 EUR - Germany
- Trott-war 10,000 EUR - Stuttgart
- DRK Emergency Aid 50,000 EUR – Ukraine
- Aktion Deutschland hilft 150,000 EUR – Ukraine

Another example of our social role is our program to support people in Ukraine in connection with the war there. As mentioned in the list above donation of 200,000 euros was made in equal parts to the "Germany helps" alliance and to the Red Cross. Many DEKRA branches, as well as individual employees, have been actively involved in aid campaigns for Ukraine and are continuing this commitment. The campaigns are supported financially from the fund (> 50,000 euros) set up specifically for this purpose. For example, the Cottbus, Duisburg, Reutlingen and Stuttgart branches have collected donations in kind and organized and carried out transports. The Essen branch has made

the test lane of a field office available as a warehouse for relief supplies. DEKRA Akademie colleagues from Poland and Slovakia worked on their own initiative to find accommodation for refugees and even took them in. The Hannover branch participated by donating the well-known red DEKRA children's caps to provide Ukrainian children with a basic supply of school materials.

Local Engagement

We attach great importance to our social commitment. We support social and ecological projects, preferably with a focus on safety and sustainability. This Corporate Citizenship is highly related to the local engagement of our employees, managers, and entities globally. In the following there are a few examples to illustrate the diverse engagement:

Garbage bag and grabber in hand and clean up: Following In the fall of 2021, as well as in the fall of 2022, numerous DEKRA colleagues in the Netherlands once again took part in the "DEKRA Doet" campaign. An initiative in which the surroundings of the DEKRA offices in Arnhem, Alkmaar, Capelle aan den IJssel and Utrecht are cleared of waste. In this way, the respective teams contribute to a clean, litter-free Netherlands.

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.

With our initiatives regarding biodiversity (as mentioned in Criterion 12. Resource Management), we locally contribute to preserving the habitat for insects. Two examples for this are the wildflower meadow which we finance since 2021 or the partnership of DEKRA Automobil GmbH with "BioBienenApfel" since April 2022, which includes sowing an organic flower meadow on 1.65 hectares at our location at the Lausitzring.

Another example is our support of 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 162,000 trees to date of which approximately 10,000 were planted in 2022.

Support for a guide dog school for the blind: Active corporate social responsibility in the form of volunteer work has always been part of the culture of our IT Nearshore Center in Budapest. While in the past two years the team had already fulfilled the Christmas wishes of needy children and supported an animal rescue association, in 2022 the focus of the volunteer commitment was on a guide dog school for the blind. The school, located in Csepel, a suburb of Budapest, and run by the [Hungarian National Association of the Blind and Visually Impaired \(MVGYOSZ\)](#), is not only the training site but also the home of the guide dogs until the end of their training. With its support, the DEKRA team met the school's request to sand down and repaint the fences around the huge territory. A task that could not have been accomplished by the school's

staff alone. This is because the facility receives hardly any government support and is mainly financed by donations. A total of 45 DEKRA employees from all IT areas - about half of the team - participated energetically in the project, equipped with the appropriate tools. In addition, the DEKRA employees received important information on how to efficiently help a visually impaired person in road traffic. So, an action with high added value for all involved. After two years of coronavirus pandemic restrictions, a large, colorful, and sometimes garish Christopher Street Day (CSD) parade made its way through Berlin once again in July 2022. Some 25 DEKRA employees were also on hand to ensure the parade vehicles were safe on the day. The fastenings of ladders, stairs, and railings were checked, and the standing and dancing areas on the vehicles were checked for slip resistance and trip hazards, such as cables. The mounting and electrical installation of the music systems and loudspeakers on the vehicles, the safety of the power supply, the mounting of decorations, and fire protection were all also critically scrutinized. Of course, the vehicles themselves also needed to be roadworthy. Only then could they be given a rainbow-colored DEKRA sticker for passing the test.

Outlook

We are working towards capturing/structuring the global Corporate Citizenship commitment. In 2023 our goal to expand our monitoring of these activities has been reached. This builds the basis for our future introduction of the announced guideline and is the fundament for the upcoming quantification of DEKRAs corporate citizenship.

Also, in 2023 DEKRA became a member of the [B.A.U.M. e.V.](#), which is a network for conducting sustainable business.

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: [financial-report-2022-en-dekra.pdf](#)

	2022	2021	2020	2019
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. 17, 33, 52, 53) Financial Report 2022)	3.8 bn	3.5 bn	3.2 bn	3.4 bn
Economic value disbursed: operating costs, employee wages and benefits, payments to capital providers, payments to government disaggregated by country, and community investments (pp. 17-20, 33, 52-58, 85 - 86) Financial Report 2022).	Essentially personnel expenses: 2.6 bn. Other operating costs see consolidated statement of comprehensive income p. 33 Transactions with equity providers see p. 88 Financial report 2022	Essentially personnel expenses: 2.3 bn. Other operating costs see consolidated statement of comprehensive income p. 27 Transactions with equity providers see p. 86 Financial report 2021	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
Retained economic value: "direct economic value generated" less "distributed economic value"	pp. 17-20, 33, 52,53 Financial report 2022	pp. 13-16, 27, 50 Financial report 2021	pp. 15-17, 29, 51 Financial report 2020	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.	Revenue by region see p. 52 Financial report 2022	Turnover by region see p. 50 Financial report 2021	Turnover by region see p. 51 Financial report 2020	Turnover by region see p. 49 Financial report 2019

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, security and sustainability. For this reason, we are continuously in close contact with the responsible decision-makers and legislators.

There were no donations to parliamentary parties last year, but we support the youth organizations of the democratic parties in Germany in order to pass on the understanding of democracy to the younger generation and to promote democratic commitment.

As an expert organization for safety and sustainability, 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, 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. Further memberships in political associations, federations and networks or other bodies can be found in the EU Transparency Register. In all political as well as association- and body-specific activities, we always take into account our high standards of integrity and compliance.

- On a European level a very important topic is the sector-specific Data Act legislation – in our case with a focus on access to vehicle data. DEKRA is involved here in the form of position papers and statements to the EU Commission President, the EU Commission (i.e. the Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs) and the

reporters of the political groups.

- Equally relevant is the AI Act: our input includes participation in the form of position papers and statements to the EU Commission and the reporters of the political groups.
- In Germany, this was in 2022 especially the Corporate Sustainability Reporting Directive (CSRD) (transposition into national law with statements to the Ministries of Justice, Finance and Economics) because we as DEKRA believe that for the certification from the non-financial reports not only the business consulting companies should be accounted but also the accredited independent third-party technical audit providers like DEKRA. We have the technical know-how and this experience over many of years. To avoid green washing, technical knowledge is essential.

Which activities or topics our company supports at the political level is based on our five focus areas Sustainability Services, Future Mobility, Remote Services, Cyber Security and AI & Advanced Analytics. The areas of Sustainability Services, Future Mobility, and AI & Cyber receive the most attention.

Memberships

We are active within the industry association TIC Council since its foundation (Testing, Inspection, Certification) and deal with the topics of "Product Testing/Certification", "Industrial Life Cycle Services" and "Environmental, Social and Government", among others. Additionally, DEKRA is part of Ertico and [Hydrogen Europe](#) in Brussels. Lately in March 2023, CEO Stan Zurkiewicz discussed for example the opportunities for hydrogen in the mobility sector at a Hydrogen Europe event in Brussels.

Additionally, we participate in trade associations and expert committees. For example, in the International Motor Vehicle Inspection Committee (CITA) and the European Transport Safety Council (ETSC).

Our political influence in Brussels and Berlin is exercised by actively preparing statements and position papers on relevant legislative procedures and by actively approaching the Commission and ministries as well as members of the European, German and German state parliaments. Discussions also take place at networking events. We also organize our own events, such as parliamentary evenings and breakfasts, which provide an opportunity to exert influence. We also actively participate in panel discussions or hearings to which we are invited as experts.

Our goal is to contribute to the democratic political system we are based in. Thus in 2022, we started supporting the democratic parties, or more precisely their youth organizations, as we believe that young people are an important pillar of democracy. There were no donations to parliamentary parties last year, but we support the youth organizations of the democratic parties in Germany (Junge Union, Jusos, Junge Liberale and Grüne Jugend) with a total

of 10,000€ annually. The allocation is based on the number of members: 4,000€ for the Junge Union, 3,000€ for the SPD and 1,500€ each for Junge Liberale and Grüne Jugend. From now on, these amounts are offered to the youth organizations on a yearly basis and have to be associated with the organization of their respective delegates' meetings. In 2022, we offered the donation in the second half of the year and the Junge Union was the only party to collect the donation. In 2023, the Junge Liberale followed. The aim is to pass on the understanding of democracy to the younger generation and to promote democratic commitment in order to convince more young people of the value of democracy. With the same intention DEKRA is also member of EBD ("Europäische Bewegung Deutschland").

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), BDI and the ProMobility - Initiative for Transport Infrastructure associations. DEKRA SE is listed in the [German Lobby Register](#) of the German Bundestag and regularly participates in association hearings of federal ministries. 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.

In 2022 we have continued to advocate highest possible safety, security and sustainability standards. Numerous guests from politics, administration and associations accepted the invitation of the DEKRA Group Representative Office Berlin to the Parliamentary Expert Discussion to discuss the challenges and approaches to solutions for a digital, sustainable and safe & secure transformation of the transport sector together with Ulrike Hetzel, CTO and Board Member DEKRA SE, and Christoph Nolte, Head of Vehicle Inspection. Following the introductory presentation by Ulrike Hetzel, a lively exchange took place with the attending members of the Digital and Transport Committees as well as the guests from the ministries and associations, around the topics of alternative drive technologies, data access for safe mobility as well as the role of an independent third party for consumer protection.

Also, during the government visit of the German Federal President Frank-Walter Steinmeier to the United Mexican States in summer 2022, DEKRA was represented on board the government aircraft by Ulrike Hetzel. As part of the business delegation, she accompanied the Federal President to meetings with top representatives from politics and business. In the year before, our first vehicle testing station in Mexico was opened in Jalisco and the new "Verificacion Responsable" emissions testing program was introduced in cooperation with the local environmental authorities. DEKRA is now represented in Jalisco with six vehicle testing stations, 33 test lines and around 180 employees. Further stations are already being planned. Following our vision we thereby want to expand our engagement for a safe secure and

sustainable world.

Outlook

In 2023, DEKRA has joined the [Green NCAP](#) program as a new member, and thereby shows its commitment to promote the development of cars that are clean, energy-efficient and cause as little harm to the environment as possible. Green NCAP, through its active testing program that delivers results to consumers about the environmental impact of today's vehicles, aims to promote cars that have a lower impact on the environment, thereby improving air quality, minimizing the use of resources and, in the long-term, reducing global warming. These are ambitions that DEKRA is clearly aligned with.

In the future we also plan to become more active in our Bitkom membership and to thereby have more positive influence on politics regarding our key topics safety, security and sustainability.

With regard to our political activities on European since 2023, we also focused on the Cyber Resilience Act and the involvement in the form of position papers and statements towards the EU Commission and reporters of the political groups as well as the Euro 7 Directive and the involvement in the form of position papers and statements towards the EU Commission and the reporters of the political groups.

And in Germany, we were political in 2023 active regarding the Cannabis Act (statement and position paper together with the TÜV Association towards the Ministry of Health), in order to take the teaching safety aspect into account in the legislation. And additionally, the Mobility Data Act (statement to the Federal Ministry of Digital Affairs and Transport as well as to the German Transport Forum), in order to take uniform interfaces into account in the European or global approach.

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 2022 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 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. They represent our aim and ambition with regards to compliance and define the framework for our daily actions. The guidelines are binding minimum standards and also provide guidance for all of us to comply with laws, legal standards and ethical principles on all continents, including conflicts of interest and fair competition practices. Our individual compliance management ensures adherence to the DEKRA Compliance Guidelines. Since 2022 our Compliance Guidelines are complemented by a newly adopted Signature Guideline.

The Chief Compliance Officer, who reports directly to the Chief Financial Officer (CFO) and is part of the Executive Committee (ExCom), together with a Group-wide network of Regional Compliance Officers are responsible for communicating and applying the policy. Similarly, a global network of data protection and information security officers ensure data protection and information security.

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. This new system has supplemented the existing whistle-blower channels from January 1st 2023 onward and improves the possibilities for stakeholders to submit complaints. The DEKRA whistleblowing system not only fulfills the requirements of the German Whistleblower Protection Act, which came into force on July 2, 2023, it also goes beyond that: Through an individual digital postbox within the tool, stakeholders can file complaints completely anonymous. It is available to all employees as well as external stakeholders, as it is publicly accessible via our homepages. All reports which reach DEKRA are being screened and processed by Group Compliance in consultation with the specified departments (e.g.

Diversity Management or EHS Management), if necessary. Once the investigation has been completed, the whistleblower will be informed whether or not compliance-relevant behavior was identified on the part of the accused.

During the reporting period of 2022, 67 compliance incidents were reported, of which 10 were confirmed. These were investigated as described above and respective actions were taken. Furthermore, where possible measures were initiated to prevent such cases in the future.

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. In 2022 and 2023, the global DEKRA Compliance training for all employees of DEKRA Group was revised and further improved. Our annual compliance training is mandatory for every employee. The DEKRA Compliance training is continuously developed and adapted in order to cover all important topics. The web-based Compliance training covers all important topics for DEKRA employees:

- Integrity & Conflicts of Interest
- Anti-Corruption & Relationships with Business Partners and Third Parties
- Fair Competition & Antitrust Laws
- Anti-Discrimination, Diversity & Inclusion
- Human rights in the supply chain & at DEKRA
- Environment & Climate Protection
- Consequences of Infringements & the whistleblower tool
- The 10 Golden Compliance Rules

The compliance training is organized on a local level by the individual compliance officers. For our biggest share of employees in Germany it is organized via the DEKRA Learning Management System. Within this system 85,6% of employees finished the training for the 2022/2023 time-frame. We aim to further increase this number and plan to follow-up the fulfillment rate in the different legal entities.

Besides, we provide occasion- and function-related trainings for individual teams or regions. For example, we train the Global Procurement and Sales team members function-specific on legal and compliance issues.

Additionally, compliance is also an explicit chapter within the global sustainability training (Participation in the Training 2021/2022: 84%). Furthermore, DEKRA provides trainings on data protection and information security to all relevant employees.

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 and handling conflicts of interest, handling information, data protection and data security, and environment, safety and health. Before entering in a business relation with a business

partner a Third Party due diligence processes has to be conducted and documented by the responsible management. These internal business partner screenings are risk-based and conducted on a regular basis. As TIC Council member, DEKRA also complies with the TIC Council Compliance Code (please see <https://www.tic-council.org/publications/codes-and-guidelines>).

For DEKRA, Compliance signifies risk management focused on prevention. Being a fair and reliable business partner, our main Compliance goal is to avert possible compliance violations. Our integrity-related activities (e.g. knowledge of an compliance with the DEKRA Compliance Guidelines, Compliance trainings and Compliance dialogues and integrity as key element of DEKRA Leadership principles) are designed to help us reach this goal.

The main material risks arising from your business activities in the Testing, Inspection and Certification (TIC) business are the following: (i) operational risks such as equipment failure, people errors, system failures natural disasters, and supply chain disruptions; (ii) risk of loss of accreditations which can lead to loss of clients, revenue; (iii) reputation risks since the TIC industry relies more than other industries on the trust and confidence of customers and clients, and any negative publicity or loss of credibility can have a significant impact on the business and (iv) compliance risks since TIC companies must comply with a wide range of regulations and standards, and non-compliance can result in legal and financial repercussions. We counteract these risks with the help our risk management, quality management, legal & compliance department and a wide range of trainings. 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.

DEKRA participated in the global campaign "Cyber Security Month" for the first time in October 2022. Cyber Security Month is a collaboration between the government and the private sector to raise awareness of cybersecurity and empower every user to protect their personal information from cybercrime. The success in 2022 led to a repeat in October 2023. Accompanied by numerous hands-on activities, our Global Information Security department informed about the latest developments in the field of hacking, phishing or CEO fraud on their intranet channel "InfoSec News". Additionally, every Monday during October there were crossword puzzles and quiz games on the topic available and the fastest correct answers could win a prize. In addition, InfoSec offered live events through MS Teams with speakers from academia and leading cybersecurity service providers, as well as live hacking events. New e-learning modules in 17 languages for internal training complete the Cyber

Security Month offer.

Outlook:

In 2023 we also have been further developed our compliance and integrity activities. We have been again successfully audited with respect to the TIC Council Compliance Principles. The audit covers the whole DEKRA Group.

Regarding discrimination, the function of the Head of Diversity and Inclusion was established in January 2023 at DEKRA, a contact person for all questions concerning diversity and inclusion. In addition, the following projects are planned: Implementation of a Group policy "Compliance Management System of DEKRA Group", implementation of a Group policy regarding gifts, hospitality and sponsorship and implementation of Group Guideline regarding Internal Investigations.

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), 68% (or a total of 204 legal entities) of our companies were queried in 2022 regarding corruption risks (for 2023, 80 % will be reached). 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.

Moreover, the following risk assessment process is implemented:

Starting point of the development of an appropriate compliance program is the identification and assessment of compliance risks. For this purpose, DEKRA will systematically record and identify the risks of violations for each of the pre-defined relevant compliance fields of the Compliance Management System.

In order to systematically determine these relevant compliance fields, a relevance analysis (pre-assessment) will be first conducted.

The relevance analysis is an initial assessment of subject areas and business activities of the company in which compliance incidents are most likely to

occur. The relevance analysis is based on DICO's risk catalog.

To evaluate the relevance, seven scoring criteria are defined and used to enable a systematic assessment to be made.

As part of the relevance analysis, the responsibilities for the individual fields of law are defined and assigned to suitable contacts.

The scoring criteria are assessed by the Compliance Office based on their experience, taking into account relevant cases from the past and benchmarks drawn.

This creates an initial overview of potential compliance risks, which is subsequently validated and supplemented with the help of interviews and workshops with the operational units. The compliance risks are then systematically recorded and assessed in terms of their probability of occurrence and the expected level of damage.

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

The reporting organization shall report the following information:

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.

There was one confirmed incident of corruption.

In this one case, a DEKRA auditor in China received an amount of RMB 2000 (EUR 254) in cash while performing an audit of product certification in July 2022. The auditor confessed his misconduct, and the employment contract was terminated.

There were no confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.

There were no public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

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: After exposure of the compliance misconduct as mentioned in Key Performance Indicator GRI SRS-205-3 above the employment contract with the respective employee was terminated. No fines or sanctions were imposed on DEKRA.

Sector Supplements

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.

There was one relevant incident of discrimination during the reporting period.

During a driving test, the examiner discriminated against a driver because of the appearance. The driver reported the incident to the branch office and the Senate Department for Justice, Diversity and Anti-Discrimination in Berlin. The supervisor subsequently conducted a personnel discussion with the employee. It became clear that the behavior of the examiner was inappropriate. The branch manager apologized to the driver. The Senate Department for Justice, Diversity and Anti-Discrimination in Berlin requested a statement. This was provided by the Compliance Office. The employee concerned has received external anti-discrimination training and a compensation to the driver was paid. Furthermore, the Compliance Office suggested a general anti-discrimination training be included in the educational program.

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.