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ESG Report 2023

Contents



1 This is Kiwa

- A word from the Kiwa Board
- Who we are
- Our development in 2023
- Where we are
- 10 ESG highlights from 2023

Countries and ambassadors

- Vinçotte in Belgium plants trees for babies and jubilees
- Bastiaan Moolenaar
- Ben Dellaert



2 Our approach

- Our ESG organization
- Kiwa's ESG Route: our guide
- General Principle 1: Level 3 of CSR Performance Ladder
- General Principle 2: United Nations SDG Targets
- Focal Point 1: Reducing our CO₂ footprint
- Focal Point 2: Improving employee health and satisfaction
- Focal Point 3: Enlarging the impact of our services on sustainability
- Reducing carbon emissions

Countries and ambassadors

- Colleagues in Sweden make (and use) their own compost
- Raoul Mancke
- Marianne Groeneveld



3 Employee health, safety and wellbeing

- Building a safety organization & culture
- Safety incidents: recordables and pSIF
- Employee experience
- Talent Development Program
- Leadership Development Program
- Kiwa Academy
- Diversity and inclusion

Countries and ambassadors

- Janet Corsius
- Kiwa Spain launches mODS training
- Kiwa Ecuador drives initiatives
- Vanja Brcan
- Ellen De Geest

Contents



4 Sustainability

- Kiwa's role in making society more sustainable
- International Sustainability Platform
- Examples of sustainable projects with and for our customers
- New and updated sustainable themes on our corporate website

Countries and ambassadors

- Roland Hüttl
- Kiwa China anchors itself sustainably in Suzhou region
- Kiwa Rijswijk adopts smart garbage bin
- Miguel Mueras
- Luca Votta



5 Ethics and Compliance

- Our commitment to Ethics and Compliance
- Kiwa's Code of Conduct and Compliance
- Whistleblowing system: Speak UP
- Awareness and training
- Governance, monitoring and remediating

Countries and ambassadors

- Ilona Hüppler
- Colleagues in Italy reduce plastic waste
- Kiwa BCS colleagues in Germany collect litter
- Josephine Carlé



6 Outlook

- ESG 2024 forecast

Chapter 1

This is Kiwa



A word from the Kiwa Board

At Kiwa, we are committed to a safer and more sustainable world. That is our purpose, our reason for being: with our services in testing, inspection and certification, TIC, we want to improve people's lives by improving their safety, their living and working environments and the planet we all live on. We have done so for decades already and we'll continue to do so.

Sustainability is about the Environmental, Social and Governance aspects of our actions – all priorities for Kiwa. As an independent and impartial global leader, we operate at the heart of society. Our activities help create trust. They sustainably drive progress for people, companies and organizations around the globe. That brings great responsibility.

This responsibility implies that we adhere to ESG-related obligations. For example, we are now actively preparing ourselves at Kiwa for the upcoming European Corporate Sustainability Reporting Directive (CSRD) requirements.

It also implies actions to realize the ambitions we have set for ourselves. We have formulated clear

goals to reduce our negative impact on the planet, to ensure that Kiwa colleagues can do their work safely and in a healthy way, to support diversity and inclusion, and to enlarge the positive impact our services have on sustainability for society at large. These are all global ambitions with local accents. They fit into our Kiwa ESG Route, a strategy that closely ties to our global business strategy and guides us towards the responsible company we want to be, now and in the future.

We're not there yet. The road to sustainability is long, but we are taking steps towards our goals every day and we are learning how to fulfil our ambitions and claims. Every change, small or big, can have a large effect.



This Kiwa ESG Report 2023 highlights our efforts related to the environment, our people, our planet and the way we govern our company. It provides an overview of who we are and the road we're taking towards a better tomorrow. I trust it will give you good insights, and I wish you happy reading.

[Luc Leroy](#)
CEO Kiwa Group

Who we are

We are Kiwa, an independent and impartial global supplier of testing, inspection and certification (TIC) services in a wide variety of international markets.

We are Ambitious, Reliable and Engaged in doing this in the best way for all stakeholders. Complementary to these core activities, we deploy consultancy, training and data services. From renewable energy to drinking water, our expertise extends across various fields, and we offer a comprehensive range of services.

You will find our customers everywhere, shaping industries and sectors around the world. We work with manufacturing and process industries, business services, public and private utilities, governments and international institutions. Our mission is to build trust: trust in the quality, safety and sustainability of our customers' products, processes, services and

people. We believe that trust is the foundation upon which a better society and a better world are built. In this ESG Report, we delve into our initiatives, achievements and ongoing commitments. We're not perfect yet but on a journey, striving for a more sustainable and responsible future. Together, we can create a better tomorrow for everyone.



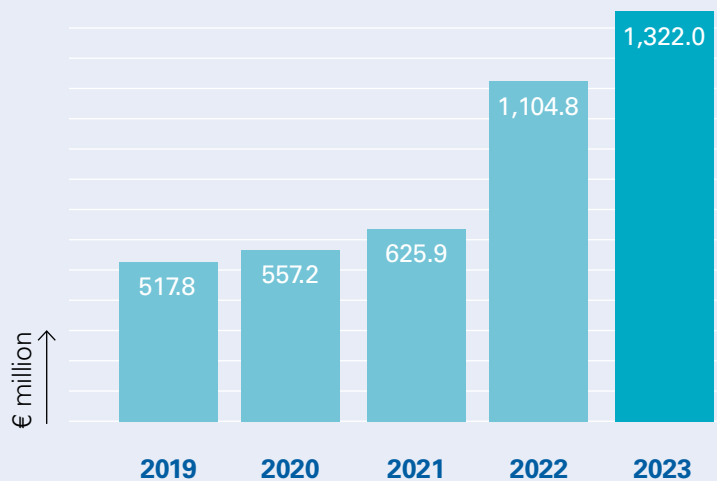
Part of SHV

Since 2021, Kiwa has been a proud member of the SHV Family of Companies. This milestone in our company history has enabled us to take the next step in our global development and safeguard an independent future for Kiwa. Together, we strive to be a globally engaged TIC player for our customers, employees and society at large. We are dedicated to taking Kiwa to the next level in quality, sustainability and relevance for all stakeholders.

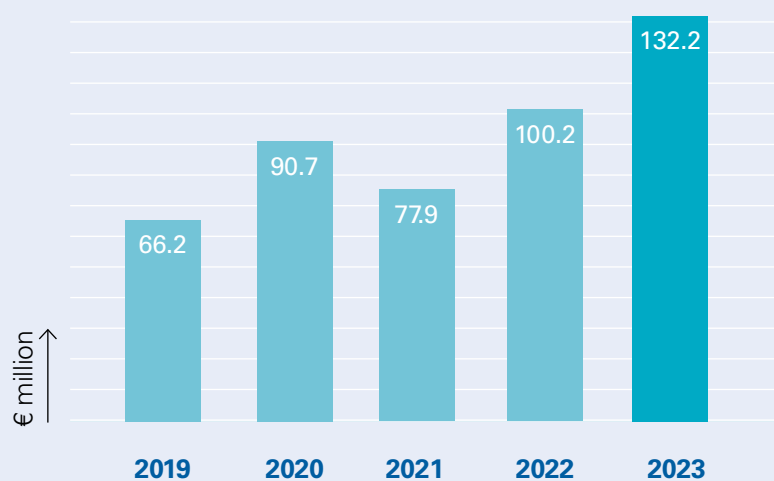
Our development in 2023

Kiwa's rapid expansion since 2020 is partly due to continued high organic growth in several service areas and countries, as well as acquisitions. After major additions Intega (December 2021) and Vinçotte (May 2022) to the Kiwa family, 2023 was characterized by a number of smaller acquisitions in the UK, US, Germany, Poland and Australia. Shares in companies in the Netherlands, Poland, Taiwan and Australia increased.

Operating income



EBITDA



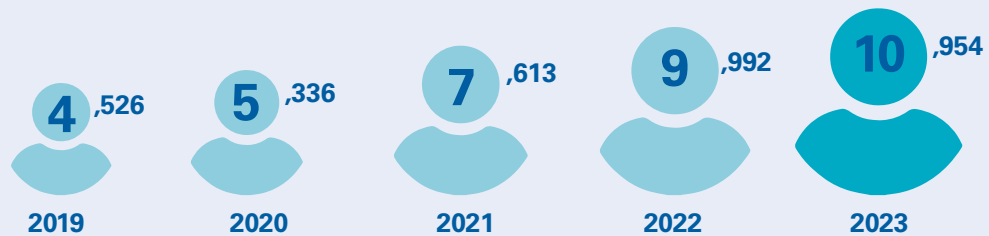
Margin

%

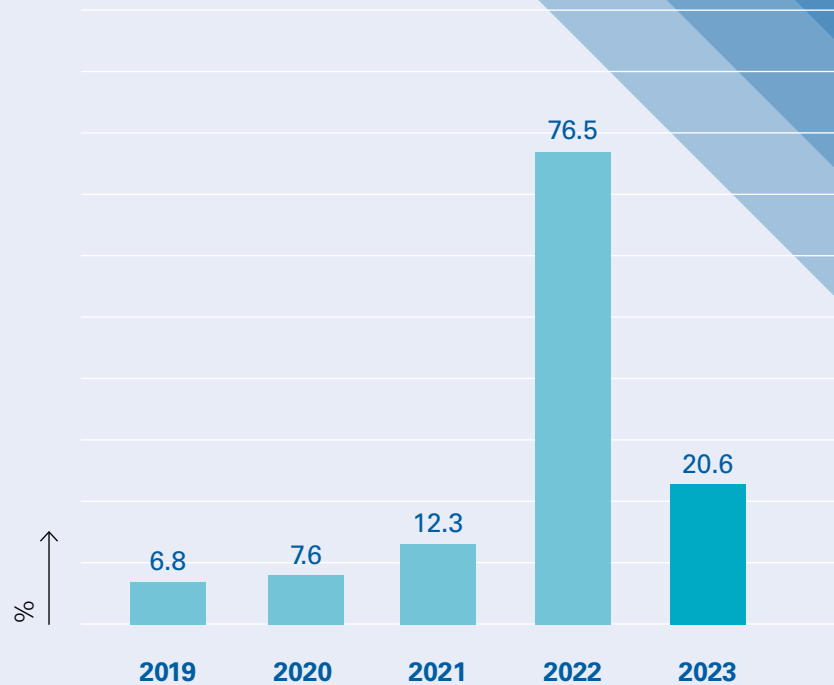


Colleagues

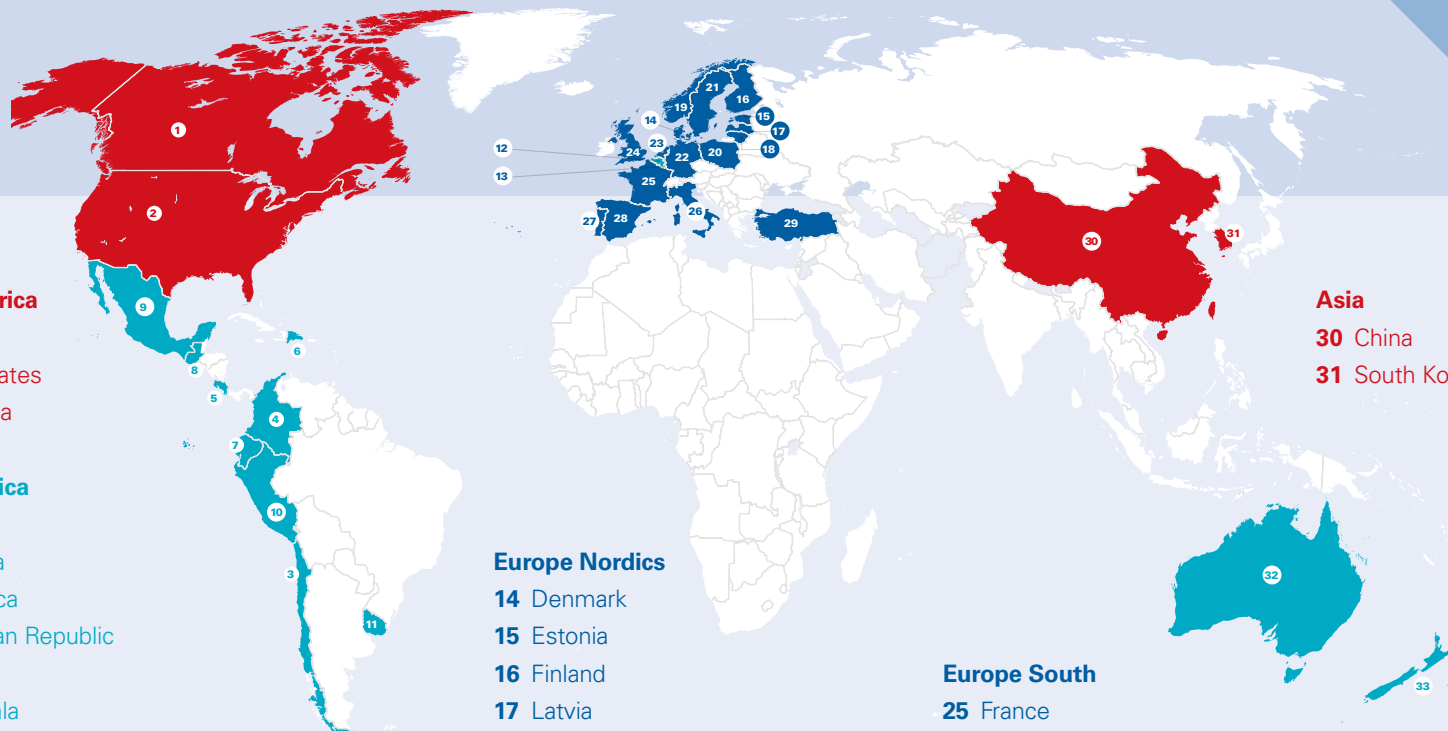
headcount year end



Growth in turnover



Where we are



North America

- 1 Canada
- 2 United States of America

Latin America

- 3 Chile
- 4 Colombia
- 5 Costa Rica
- 6 Dominican Republic
- 7 Ecuador
- 8 Guatemala
- 9 Mexico
- 10 Peru
- 11 Uruguay

Vinçotte

- 12 Belgium
- 13 Luxembourg

Europe Nordics

- 14 Denmark
- 15 Estonia
- 16 Finland
- 17 Latvia
- 18 Lithuania
- 19 Norway
- 20 Poland
- 21 Sweden

Europe Central

- 22 Germany
- 23 The Netherlands
- 24 United Kingdom

Europe South

- 25 France
- 26 Italy
- 27 Portugal
- 28 Spain
- 29 Turkey

Asia

- 30 China
- 31 South Korea

ANZ-Pacific

- 32 Australia
- 33 New Zealand

10 ESG highlights from 2023

1



To broaden our approach to a full scale of ESG topics, we have analyzed the relevant topics for Kiwa through a Double Materiality Assessment (DMA) in 2023.

2



Kiwa Poland, Estonia and Peru were certified according to Level 3 of the CSR Performance Ladder in 2023, bringing the total to 14 countries.

3



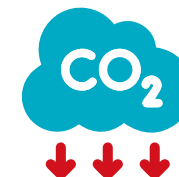
We target turnover in countries where we have CSR-certified entities to at least 80% by 2027. Due to Kiwa's rapid and continuing growth and entry into new countries, we realized 72% of our turnover in certified countries in 2023.

4



In 2022, Kiwa's environmental experts developed a CO₂ emission reporting software tool to harmonize the procedure throughout the Kiwa Group. In 2023, we have been using the standardized database based on amongst others Defra CO₂ emission factors for the first time.

5



We collected CO₂ emission data from 21 Kiwa countries in 2023, representing 91% of total turnover. In 2022, 17 countries were in scope representing 66% of turnover.

10 ESG highlights from 2023

6



We have set a target to achieve a CO₂ reduction of 42% in 2030 compared to 2022. In 2023, we evaluated these goals and further aligned with other SHV groups.

7



In 2023, we introduced the Kiwa SAFE together framework throughout our company to ensure we work safely and in accordance with local legislation. It includes the Power to STOP, the Last Minute Risk Assessment, LMRA, and 5 Life-Saving Rules.

8



In 2023, there were 69 safety incidents throughout Kiwa, resulting in a TRCF (Total Recordable Case Frequency) of 0.69 (target: 0.74 - lower is better). In 2022, our TRCF was 0.87.

9



The bi-annual Kiwa Employee Engagement Survey (KEES) 2023 had a response rate of 69% (lower than the 78% rate in 2021), with 7,090 out of 10,208 invited employees participating. The overall employee satisfaction score was 7.6, the same as in 2021.

10



While Kiwa saw an increase in female employees in 2023, the representation of women in senior management improved only slightly to 18% (target: 25%).

Vinçotte in Belgium plants trees for babies and jubilees

Our colleagues at Vinçotte in Belgium are committed to a sustainable society. One of the ways they do that is by planting trees. As a company dedicated to a sustainable future, they have offered every colleague welcoming a new life to their family a tree

already planted in the beautiful forest of Sivry/Beauraing in the south of Belgium. To express gratitude, colleagues with 5 years of service in 2023 have also received a tree.

This initiative, part of the Trees for Future project of the Royal Forestry Society of Belgium (KBBM-SRFB), symbolizes Vinçotte's dedication to sustainability and responsibility to the environment. The proud parents received a certificate in their child's name, and colleagues with 5 years of service received a certificate in their name as well. In total, over 200 new trees were planted in 2023!



“

Bastiaan Moolenaar
Chief Integration and Transformation Officer, Kiwa Group



As a growing, learning and developing organization, we're in a constant state of change and adaptation. Our Environmental, Social and Governance efforts are no exception: as this ESG Report clearly shows, we're working hard on a wealth of topics and initiatives. A healthy, clean environment for everyone is close to our hearts at Kiwa, as is ensuring the safety of our colleagues, contractors, customers and other third parties. As a good corporate citizen and a good employer, we have a vital role to play. We therefore want to govern our company in a way that reflects our respect for the planet and everyone living on it. At Kiwa, we are committed to a safer and more sustainable world.

That's not an easy task as, just like us, our surroundings keep changing. Climate change is a pressing topic. A growing global population poses challenges regarding housing, food supply, transportation, logistics. Our digital world requires adequate cyber security. At Kiwa, we can help address such challenges with the services we provide. Constantly adapting to circumstances and always with people in mind. After all, everything we do, we do for people like you and me.

I'm eager to continue our journey towards a safer and more sustainable world. Our ambitions at Kiwa are firm, and we are committed to achieving them.

”

“

Ben Dellaert

ESG Director Kiwa Group



In 2023, we have continued integrating Environmental, Social and Governance, or ESG, aspects into our daily business.

We took steps on the path to extend our CSR Performance Ladder certification to new countries. After a successful audit, we were able to add Poland, Estonia and Peru, which brings the number of certified countries to 14 – a very good achievement. More countries are busy implementing the ladder and are set to be certified in 2024.

Next to that, we have started preparations to comply with CSRD obligations according to the European Green Deal. Therefore, we conducted a Double Materiality Assessment, DMA, to get

a clear picture of relevant ESG topics for the global Kiwa organization. Apart from the goals we already had regarding our carbon footprint reduction and employee satisfaction and safety, we came to a list of ten relevant DMA topics. Disciplines involved have started creating our future strategy and defining KPIs that will be reported on in our future annual reports.

All in all, we are making good progress – but we're not there yet. Still, I would like to give a huge compliment to all national ESG coordinators throughout Kiwa; they have done and still do an awful lot to help activate colleagues, realize our goals and shape our future approach. It is very rewarding working with such a dedicated team!

”

Chapter 2

Our approach



Our ESG organization

Kiwa’s internal ESG organization resides under the Kiwa Executive Board and consists of groups of Kiwa colleagues, each with different responsibilities. Together, these groups aim to reach the goals and ambitions set out in Kiwa’s ESG Route, that will eventually develop into a full CSRD compliant approach. Our Sustainability policy describes our ambitions to make Kiwa a leader on this topic.

International			
SHV Holdings	Kiwa Executive Board	CSR Steering Committee	CSR Council
<ul style="list-style-type: none"> ▶ Shareholder of the Kiwa Group and a driver of ESG 	<ul style="list-style-type: none"> ▶ Integrates ESG into governance and holds management accountable, with the Chief Integration and Transformation Officer acting as the ESG sponsor on behalf of the Executive Board ▶ Oversees ESG initiatives and monitors progress ▶ Ensures successful integration of the Kiwa ESG Route into the general Kiwa Business Strategy 	<ul style="list-style-type: none"> ▶ Develops Kiwa’s overarching sustainability strategy, chaired by Kiwa ESG Lead ▶ Advises the ESG Council on international and local actions ▶ Assists the Kiwa Executive Board with ESG-related policies ▶ Members are business leaders of the Kiwa regions 	<ul style="list-style-type: none"> ▶ Covers Kiwa countries certified according to the CSR Performance Ladder Level 3 and countries implementing this certification scheme, preparing for first certification; chaired by Kiwa ESG Lead ▶ Responsible for concrete actions on the focal points, inspiring countries to embrace Kiwa’s sustainability policy and sharing best practices ▶ Reports on and evaluates the Kiwa ESG Route ▶ Members are country ESG coordinators

National

Quality Platform

- ▶ Translates corporate strategies into national policies, led by the local country ESG coordinators
- ▶ Represents, connects and advises local ESG working groups
- ▶ Ensures the alignment of local initiatives and corporate principles

Local

CSR Working Platform

- ▶ Covers individual locations from a cross-disciplinary approach
- ▶ Unfolds local ESG projects
- ▶ Creates awareness among colleagues and local communities

Kiwa's ESG Route: our guide

As an international leader in testing, inspection and certification (TIC), Kiwa is committed to accelerating our growth globally. We set out our ambitious targets in our Kiwa business strategy, which guides our company as we continue to grow and develop our strengths, leadership, reputation, financial performance and customer orientation. Our ultimate aim is to create even greater trust in our customers' products, services, processes, systems, personal capabilities and environmental performance.

We do this through our external services, which are designed to create a better world for all stakeholders in terms of trust, transparency, reliability, safety, health, quality and sustainability. Our services are therefore strongly related to our responsible conduct. However, at Kiwa we believe that our responsibility as corporate citizens is broader than the services we offer: we should walk the talk ourselves too. This is why we have established our ESG Route, which describes the ambitious goals for how we do our work.



Two General Principles, three Focal Points

Our Kiwa ESG Route is built on two complementing General Principles and is closely connected to our business strategy, which is how we strive to maximize and optimize our positive impact on the world around us. Our ambitions are detailed by the Focal Points attached to the first General Principle. Additionally, each country has set additional goals linked to the international Sustainable Development Goals (SDGs) as set by the United Nations (UN).

DMA and CSRD

To broaden our approach to a full scala of ESG topics, we have analyzed the relevant topics for Kiwa through a Double Materiality Assessment (DMA) in 2023. For each topic, we'll develop an ambition, plan and reporting structure on Key Performance Indicators (KPIs).

Apart from the fact that we think this is common sense for a company, the DMA is also part of the upcoming obligations in the Corporate Social Reporting Directive, CSRD, on reporting non-financial data in our Annual Report. These will be implemented in 2024.



General Principle 1

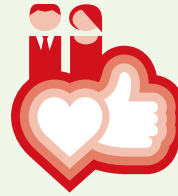
Certification of Kiwa countries to Level 3 of the CSR Performance Ladder



3 Focal Points



Reducing
our CO₂
footprint



Improving
employee health
and satisfaction



Enlarging
the impact of
our services on
sustainability

General Principle 2

Certified Kiwa countries choose and adhere to two UN SDGs specifically related to their countries



General Principle 1

Level 3 of CSR Performance Ladder

We aim that by 2027 at least 80% of Kiwa's turnover is realized in countries where we are certified according to Level 3 of the CSR Performance Ladder. This certification is the first step in our ESG Route, followed by the proper integration of the three corresponding Focal Points.



CSR Performance Ladder

The CSR Performance Ladder is an international certification standard for corporate social responsibility (CSR). It allows for the continuous development of 26 CSR-related themes by means of a management system, engagement with stakeholders and a connection with the CSRD. The themes range from employee health and safety to consumer privacy and energy emissions, and they are closely connected to the United Nations' Sustainable Development Goals. The Ladder has 5 Levels, defined by the extent of the measures taken.

By making sustainable development tangible and objectively verifiable, this system provides evidence of the extent to which Kiwa has a proper management system in place. At Kiwa, we care about doing business sustainably; this system helps us ensure that we do so with a balance between the CSR Performance Ladder's three areas of People, Planet and Profit (the 3 P's).



2 Our approach

Progress

We calculate the turnover of Kiwa in countries where we have CSR-certified entities, and our target is at least 80% by 2027. We are making progress: Kiwa Poland, Estonia and Peru were certified according to Level 3 of the CSR Performance Ladder in 2023. This brings the total to 14 CSR-certified Kiwa countries, and more will be ready for certification in 2024. Due to Kiwa's rapid and continuing growth and entry into new countries, this means that in 2023, we realized 72% of our turnover in certified countries; however, we plan to be catching up in 2024.



- Europe**
 - Belgium
 - Estonia
 - Finland
 - Germany
 - Italy
 - The Netherlands
 - Norway
 - Poland
 - Spain
 - Sweden
 - Turkey
 - United Kingdom
- Latin America**
 - Peru
 - Ecuador

General Principle 2

United Nations SDG Targets



Once a Kiwa country has become certified for CSR Performance Ladder Level 3 by incorporating General Principle 1 and the three corresponding Focal Points, the next step is to meet General Principle 2 by choosing and adhering to two or more of the United Nations' Sustainable Development

Goals (SDGs). We give each Kiwa country freedom to contribute in a way that increases the positive impact they can make on their local environment and community. This way, tailor-made actions can be developed locally.

Sustainable Development Goals

We want to achieve a more sustainable and better future for generations to come. This is why Kiwa continues to support the United Nations' Sustainable Development Goals (SDGs), which were introduced in 2015 as "a shared blueprint for peace and prosperity for people and planet, now and into the future."

We recognize the value of aligning our sustainable ambitions with these goals, so we have integrated them into our ESG Route. By inviting Kiwa colleagues in different countries to choose SDGs, we ensure alignment at the national level.



2 Our approach

Most Kiwa countries certified according to the CSR Performance Ladder have chosen their two (or more) SDGs.



Current status

Europe

Belgium	3	12	
Estonia	3	8	
Finland	3	8	13
Germany	12	15	
Italy	5	8	
Netherlands	3	12	
Norway	3	12	
Poland	2	3	4
Spain	3	11	
Sweden	7	9	
Turkey	1	12	
UK	3	11	12

Latin America

Ecuador	1	2
Peru	3	13

Focal point 1

Reducing
our CO₂ footprint



Measures formulated and taken throughout Kiwa

- ▶ Use of green energy
- ▶ Reduce material use
- ▶ Reduce business travel emissions
- ▶ Establish sustainable travel protocols in countries

CO₂ footprint data collection

- ▶ Countries having reached CSR Performance Ladder Level 3
- ▶ Quarterly reporting structure
- ▶ Reporting tool developed by Kiwa Germany

Ambition for 2030

- ▶ -42% GHG emissions compared to 2022

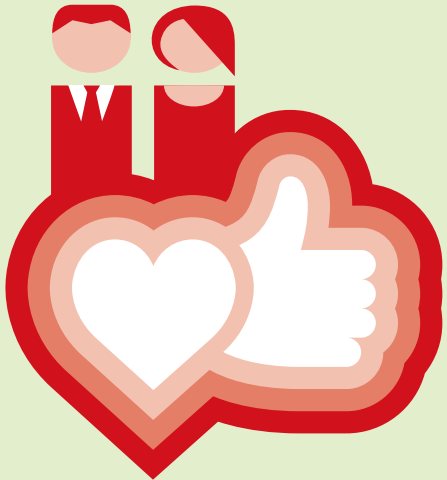
Ultimate goal for Kiwa

- ▶ Carbon-neutral operations by 2035



Focal point 2

Improving
employee health and
satisfaction



Health and safety in all Kiwa countries

- ▶ Zero fatalities or life-changing injuries
- ▶ Health, Safety and Environment Risk Inventory
Action plan up-to-date
- ▶ Annual absenteeism rate improving versus
previous annual figure

Engagement in all Kiwa countries

- ▶ Overall average Kiwa Employee Engagement
Survey (KEES) score ≥ 7.5 (scale 1-10)
- ▶ Country KEES score ≥ 7.0 and not lower than
previous result

Diversity and inclusion in all Kiwa countries

- ▶ Balanced according to 'Fair Labor standards and
quotes'
- ▶ > 30% representation of women in total number
of employees
- ▶ > 25% representation of women in senior
management positions



Focal point 3

Enlarging the impact of our services on sustainability



Creating awareness

- ▶ Be good and tell it: address sustainability impact in all Kiwa communication
- ▶ Regular communication with Kiwa employees
- ▶ Demonstrable interactions with all Kiwa stakeholders and use their feedback in evaluating our policy

Aligning the ESG Route to the corporate business strategy

- ▶ ESG a responsibility of every Kiwa employee and Country Manager
- ▶ ESG on the agenda of Country Management team meetings
- ▶ ESG an integrated topic in mergers and acquisitions (guidelines added to M&A checklist)

Sustainability indicators into Kiwa's services proposition

- ▶ ESG on the agenda of a service's Board of Experts
- ▶ ESG as an explicit requirement in a certification scheme
- ▶ ESG as part of service's communication plan
- ▶ United Nations' Sustainable Development Goals (SDGs) linked to (local) services portfolio

Reducing carbon emissions

We believe that environmental change starts by looking at yourself. As we are aiming to minimize our negative impact on the environment, reducing our carbon footprint forms one of the main drivers in our ESG Route. Tackling climate change is a responsibility we all share, and we are committed to taking ownership of our part of this responsibility.

Quantifying greenhouse gas emissions

Kiwa is making progress towards our goal of carbon neutral operations in 2035. To continue on our journey, we need to measure our emissions so we can better reduce them. Since 2019, we have been measuring our carbon footprint according to the GHG Protocol.

We are also developing our own approaches to quantifying our emissions. In 2022, Kiwa's environmental experts developed a CO₂ reporting software tool. This new methodology aimed to harmonize the procedure throughout the Kiwa Group, which will allow for better comparability over time and geographically. As such, we are now using a standardized database based on amongst others Defra CO₂ emission factors. This method has been developed further in 2023.



2 Our approach

More countries attached

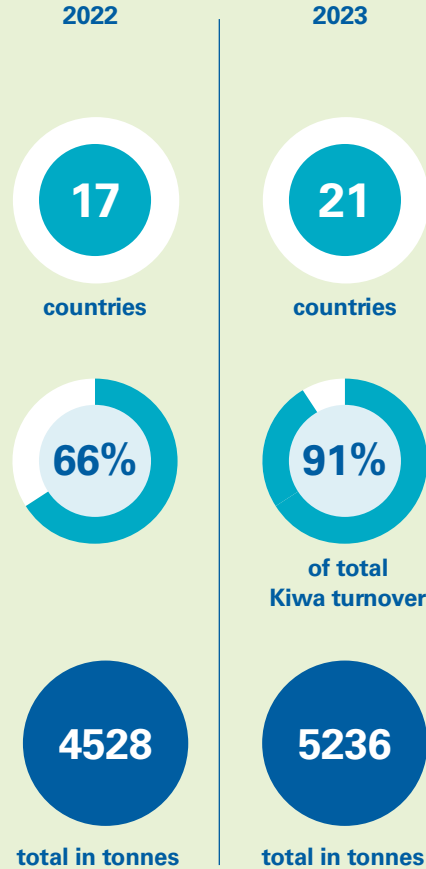
We also collected data from a larger proportion of Kiwa entities: in Q4, 2023, we gathered data from 21 Kiwa countries working according to the CSR Performance Ladder, level 3, representing 91% of total Kiwa turnover. This is an increase compared to 17 in the previous year (representing 66% of turnover).

Going forward, we will continue to focus on data completeness, accuracy, collection and processing, which remain challenging. Webinars have been held for international Kiwa colleagues to increase the understanding of the requirements and definitions.

Kiwa's CO₂ emissions

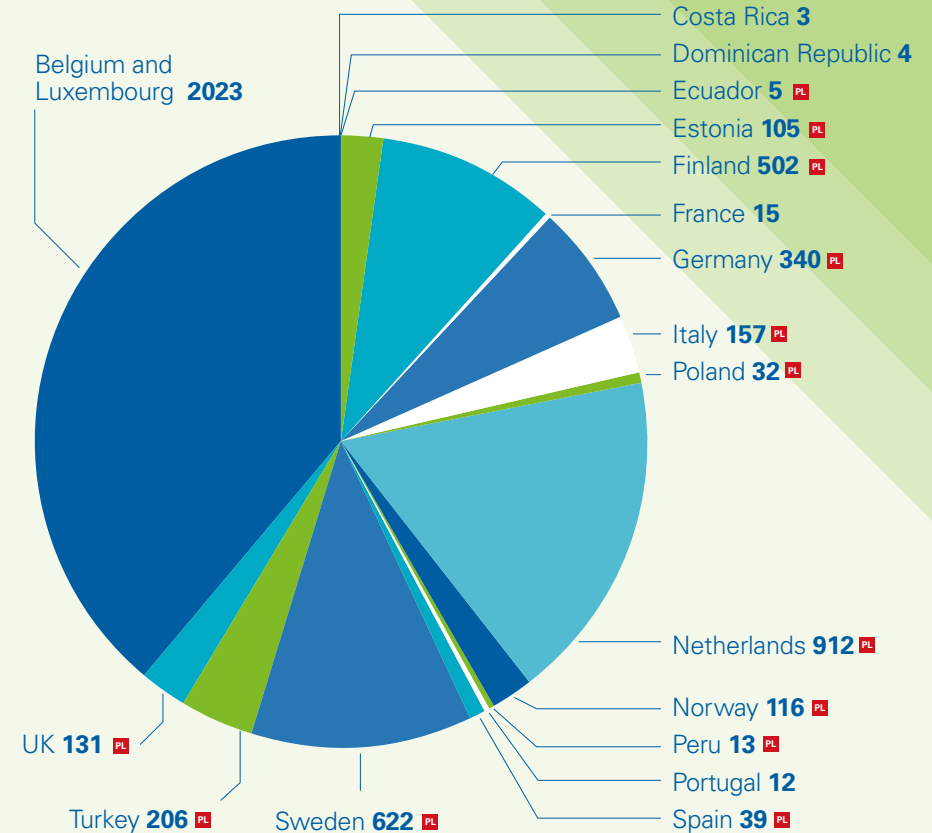
Our focus is on the direct and indirect emissions from housing and mobility, divided over Scopes I, II and III. We have been working in line with SHV's target for CO₂ reduction towards 2030: we have set a target to achieve a CO₂ reduction of 42% in 2030 compared to 2022, with sub-goals on energy use reduction, reduction of business travel mileage and increasing the share of hybrid or electric cars. In 2023, we evaluated these goals and further aligned with other SHV groups.

CO₂ emission data collection



Current status

Kiwa's CO₂ emissions in tonnes, Q4 2023



Colleagues in Sweden make (and use) their own compost

Kiwa colleagues at Solna office in Sweden have purchased their very own automated and eco-friendly compost machine. The office's food waste, fruit peels and coffee grounds are transformed in-house into compost. In the device, micro-organisms break down the organic waste into a valuable by-product. The machine has a capacity of 3-5 kilos of (organic) food waste per day. Once ready, the nutrient-rich soil is packaged in small paper bags that all employees can take advantage

of. When mixed with water or ordinary soil, it can serve as plant food. Plus, every kilo of food waste put in the compost

machine saves about two kilos of carbon dioxide emissions, so it adds to reducing Kiwa Sweden's carbon footprint.



“
Raoul Mancke
Environment Engineer at Kiwa
Germany and member of the Kiwa
International Sustainability Platform

My first assignment when I joined Kiwa Germany in 2017 was to build a sustainability team at the Kiwa office in Berlin, which eventually would become the International Sustainability Platform, ISP. In 2022, I proposed the ISP to the Kiwa Board – and, obviously, obtained a ‘go’. Since then, we have a clear focus on positioning Kiwa as a strong Testing, Inspection and Certification company for ESG-related services. During the ISP onboarding period, we have introduced Kiwa countries such as China, Finland and Norway to the strategy, and we qualified colleagues for services like EPD and ESG certification schemes like the SEE-solar standard. At the same time, I work on research projects for the Technical University of Berlin to combine the latest research with practical knowledge from the industry. That allows me to identify ESG growth areas and to work on a successful strategy for the platform.



Marrienne Groeneveld Chief Human Resources Officer, Kiwa Group



It may be stating the obvious, but for Kiwa, it is very true: our employees are our most important asset. Their expertise is the driving force of our company. They employ their knowledge for the benefit of our customers, helping them to create trust in their products and services and, by doing so, supporting their future growth.

Therefore, we have to be an excellent employer. An employer with an eye for everyone's needs, opinions, beliefs and personality. An employer that advocates

fairness, respect, diversity and inclusivity. An employer eager to help make our planet a better place for current and future generations.

We've taken and will take steps to be and become such an employer. Therefore, we invest in employability: education and training, job satisfaction, improved leadership, succession management and more. We've also started to better position and promote ourselves as an attractive company for new talents. Like

many companies in technical market segments, that's a challenge, however one we gladly take on. At the same time, we keep investing in keeping colleagues aboard.

When it comes to Diversity & Inclusion, we are not as diverse as we want to be. In leadership roles, for example, we would like to see increased female representation. On a day-to-day basis, at a personal level, we need to keep challenging ourselves: are we indeed inclusive? Are we

open-minded to colleagues with different styles and ideas? Are we supportive when it comes to challenging the status quo? Only by being inclusive can we get the best out of all the talents we have at Kiwa.

In 2024 and beyond, our company's core values – Ambitious, Reliable and Engaged – will play a crucial role in creating a common basis for all of us. A basis of trust, openness and respect for anyone. After all, we value everyone at Kiwa, as a professional and as a person.



Chapter 3

Employee health, safety and wellbeing



Building a safety organization & culture

At Kiwa, we are committed to provide a safe working environment to protect the health and safety of all of our colleagues, customers and third parties. We believe nothing we do is worth getting hurt for. Together, we share the responsibility of a safe and sustainable workplace, for ourselves and for others.

In 2023, we continued on our path to further build the internal safety organization, create a culture of safety awareness and align with SHV.

Part of the SHV Health & Safety Community

After an integration period in 2022, Kiwa became fully attached to and involved in the SHV Health & Safety Community in 2023. We adhered to the SHV safety KPIs and reported monthly. By doing so, we are further increasing awareness, shortening feedback loops and learning from safety incidents so we can prevent future accidents and improve our safety performance.

Kiwa Health & Safety Community

Employee health and satisfaction forms one of the pillars of our ESG framework. To reach our goals and prioritize safety, a dedicated Health & Safety Community has been set up spanning all the activities of Kiwa. The community, led by Kiwa's Global Head of Safety, Ellen De Geest, brings together colleagues from all Kiwa countries on a regular basis to discuss safety issues, exchange knowledge and learn from each other. Local Health & Safety teams ensure distribution of relevant information. At all senior management meetings, including Executive Board, Executive Committee and International Strategy Meetings, Health & Safety is a recurring topic.



Kiwa SAFE together framework

In 2023, we introduced the Kiwa SAFE together framework throughout our company. This framework should be used in connection to local processes and procedures to ensure we work safely and in accordance with local legislation. It includes several elements to increase awareness among colleagues:

- ▶ the Power to STOP
- ▶ the Last Minute Risk Assessment, LMRA
- ▶ the 5 Life-Saving Rules

The introduction consisted of a defining phase, followed by endorsing, communicating and learning broadly. A leadership path with train-the-trainer sessions and local cascading was included as well, based on the concept of Visual Felt Leadership.

Overarching concept in Kiwa SAFE together is the Power to STOP: the Executive Board and local management are giving all people at Kiwa the authority to stop the work if it cannot be executed safely.

The Last-Minute Risk Assessment, LMRA, was introduced to point colleagues to the importance of taking a moment of genuine awareness before starting the work to check whether it can be done safely.

The Life-Saving Rules have been carefully defined to address five essential topics that, when complied with, can save someone's life. They have been detailed in bullets, labeled with a recognizable icon and contained in animations that show how they can be adhered to. The entire Life-Saving Rules setup has been translated into all 18 Kiwa languages to ensure that every colleague can make them their own.



I am fit for work

- I am physically and mentally fit.
- If I'm not fit to work, I communicate that.
- I never work (or drive) under the influence of drugs or alcohol.
- I take necessary breaks to stay focused and avoid physical strain.
- I am trained and qualified to do my job.
- I understand the instructions for the job and act accordingly.
- I wear the correct personal protective equipment (PPE).
- I use appropriate tools, equipment and machinery.

I drive safely

- When driving:
 - I always wear a seatbelt;
 - I obey speed limits;
 - I never hold a phone in my hand.
- I plan my journey and take sufficient breaks.
- I keep a safe distance from other vehicles.
- I adapt my driving to the weather conditions.
- I maintain the vehicle and ensure it is in good condition.
- I apply correct loading of the vehicle and trailer and do not exceed weight limits.

I align with others on site

- I follow the customer's and Kiwa's safety rules.
- I know the risks posed by others working nearby and take action if needed.
- I make sure that parties working near me know I'm there.
- I share the risks of my work.
- I review my work area and look for risks before starting work.
- I report safety risks and take action to make sure I, and others around me, can work safely.

I stay out of the line of fire

- I position myself to avoid impact from:
 - Vehicles;
 - Rotating and moving equipment;
 - Pressure and energy releases;
 - Dropped objects.
- I establish and obey barriers and exclusion zones.
- I take action to secure loose objects.

I take measures to mitigate specific risks

- I protect myself from falling when working at height.
- I check the safety of all energy sources (electrical, mechanical, etc.)
- I protect myself and others from harm when working with chemical, physical and/or biological agents.
- I respect radiation safety rules.
- I obtain authorization before entering a confined space.

Global Safety Week

In September 2023, for the second time we dedicated a week to safety during the annual Safety Week. The focus was on the introduction of the Kiwa SAFE together framework: the Power to STOP, the LMRA and the Life-Saving Rules. For five days, we paid extra attention to the framework and its elements through videos, with posters, a dedicated e-learning, meetings and more.

Topics touched upon include the importance of personal protective equipment (PPE) when necessary, following safety regulations at the workplace, setting an example by behaving in a safe manner, doing regular safety walks on-site and speaking up to others. In many countries, a wealth of local safety-related activities took place, ranging from fire extinguishing trainings to uncovering dangerous situations at the office.

After all, it is our number one priority for each of our colleagues to return home safe and sound after a day's work – today, tomorrow, always.

“

Ellen De Geest Global Head of Safety



As Kiwa Group's Global Head of Safety, I dedicate a significant part of my time to coordinating health and safety for Kiwa on a global level. This includes for example that I'm chairing Health & Safety core community meetings where we discuss health and safety at Kiwa in all their aspects. To begin with, we updated and published the Kiwa Health & Safety Policy in 2023. Furthermore, we made good progress towards a reliable safety incidents reporting structure for Kiwa. But I am most proud of how we introduced the Kiwa SAFE together framework to all Kiwa colleagues and trained our entire leadership team accordingly – that was a true joint effort, together with many colleagues in Kiwa countries and staff departments. To me, that's proof that we indeed are serious about every colleague's safety, both physically and mentally. And it gives real meaning to the fact that we can only be SAFE together.

”

Further building the safety organization and culture in 2024

In addition to the goal of zero fatalities or life-changing injuries set out in our ESG Route, we will set a target value of 0.59 in Kiwa's TRCF rate. We will further build Visible Felt Leadership on a day-to-day basis, reaching everyone at Kiwa globally, and keep attaching smaller countries to the global Health & Safety community. We will further streamline our reporting and tools and start a deep-learning phase regarding Kiwa SAFE together and the Life-Saving Rules (LSR).

While Kiwa now has regular, reliable reporting structure in place, indicators like near miss and hazard reports are lagging. A dedicated tool, Kiwa Impact, to be implemented in 2024, will offer a comprehensive, standardized way of recording and reporting safety incidents. This will help us remove and learn from existing hazards and events before any harm is caused, and will raise safety awareness among colleagues.



Safety incidents: recordables and pSIF

Our aim is that everyone returns home safely and unharmed, every day. While we all do our very best to avoid safety incidents and to minimize the risk of occurrence, accidents still happen. In 2023, there were 69 safety incidents, resulting in a TRCF of 0.69 – although the TRCF varies per Kiwa country. Of these incidents, none were classified as Serious Injury or Fatality (SIF).

Most of the incidents concerned tripping and falling (29%), body strain by incorrect movements (13%), manual handling (12%) and bumping/colliding (12%). We consider accidents related to our activities to be more relevant: hazardous agents (10%), traffic (4%), moving parts (4%), fall from height (3%) and electricity (3%).

We investigated every incident, and we took all steps to support the colleagues involved and their families. We also conducted root cause analyses, defined learnings from each of the incidents and took all necessary preventive measures to avoid similar accidents in the future. The main root causes turned out to be the incorrect use of personal protective equipment (PPE), last-minute risk assessment and other parties on site (contractors, customers) putting our colleagues at risk.



3 Employee health, safety and wellbeing

Current status



TRCF Total Recordable Case Frequency. TRCF is calculated as number of recordable incidents x 200,000 / number of hours worked. Number of hours worked is calculated as the average Full Time Equivalent x 2,000 hours (assumed annualized hours).

SIF Serious Injury or Fatality
LTI Lost Time Incident

* The number refers to Serious Injuries only; no Fatalities recorded

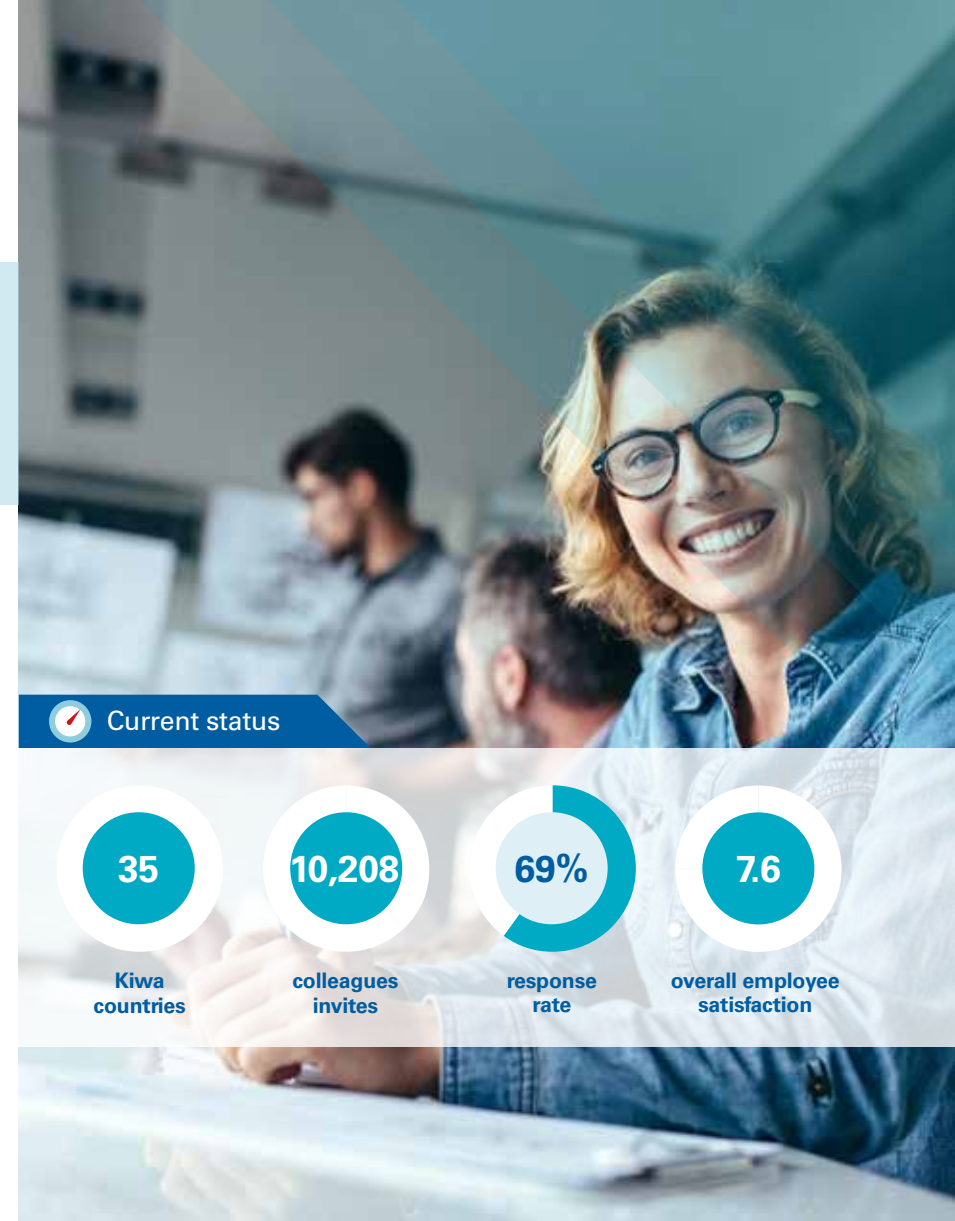
Employee experience

Employees are and remain our most important asset at Kiwa. To assess employee satisfaction and engagement, we regularly carry out the Kiwa Employee Experience Survey (KEES).

In 2023, KEES was conducted once again across the various Kiwa regions and countries. Previously, the survey took place in 2021; in 2022, countries had the option to do a non-mandatory 'pulse' survey – an in-between, more compact version of KEES. The survey is aimed at understanding how Kiwa employees experience their work. It focused on seven main themes: job satisfaction, job demands, Kiwa's vision and objectives, management, engagement and development, sustainable employability, and belonging. The full survey, conducted anonymously from March to July 2023 through an online questionnaire, had a response rate

of 69% (lower than the 78% rate in 2021), with 7,090 out of 10,208 employees participating.

The overall employee satisfaction score remained steady at 7.6, the same as in 2021. Overall, in the Kiwa region Europe Central, the score was a little lower than average, but our employees in Latin America and North America expressed high levels of satisfaction. The new dimension of 'Belonging', introduced in 2023, demonstrated that our employees feel respected, valued, and free to be themselves at Kiwa.



 Current status

35

Kiwa countries

10,208

colleagues invites

69%

response rate

7.6

overall employee satisfaction

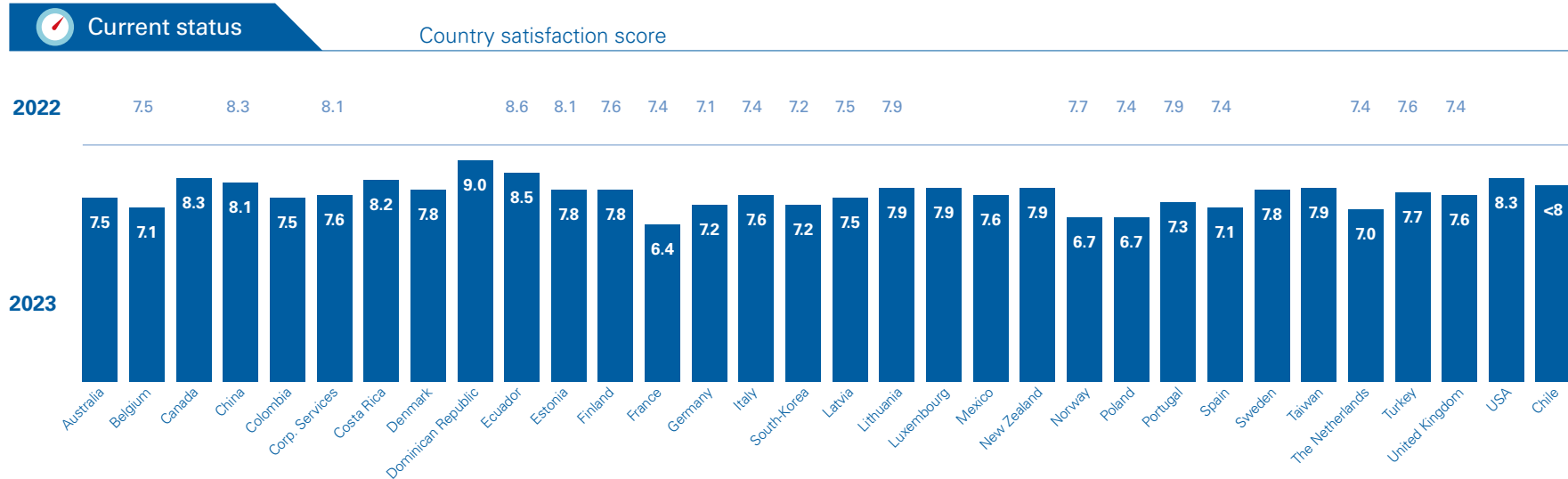
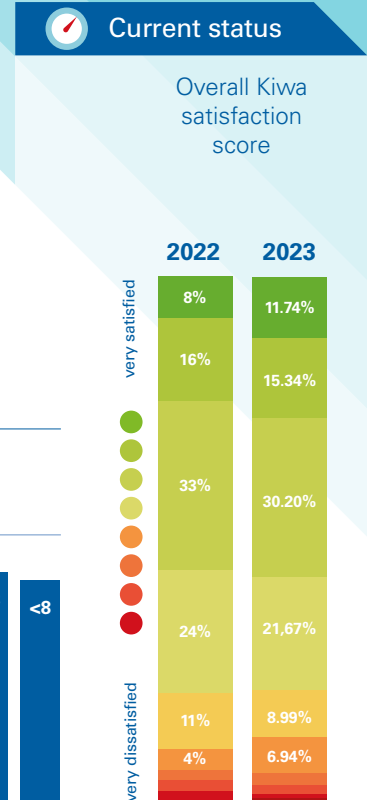
3 Employee health, safety and wellbeing

We are actively addressing areas that need attention. Our zero tolerance policy towards undesirable behavior has been well communicated and we are committed to ensuring a safe and supportive work environment for all. We are also focused on workload management; 53% of our employees find their workload manageable, which includes a 3% raise of employees who in 2021 reported a high or intolerable pressure.

The survey revealed that employees feel well equipped with the knowledge and skills necessary for their roles, scoring 8.4 on this aspect, and that they can perform their jobs safely. Our continuous investment in employee development, safety and wellbeing is evident in these positive outcomes.

The 2023 KEES survey results confirm that our efforts related to employee care and satisfaction are paying off. We are proactively working on

management practices and workload management to further enhance the Kiwa work experience. We are committed to fostering a positive, supportive, and engaging environment where every employee can thrive.



Talent Development Program

Talent development is a cornerstone of our commitment to employee satisfaction and employability for our starting professionals. Since 2018, we have been running a global Talent Development Program, collaboratively developed by Kiwa Corporate HR and Kenhardt International agency. This initiative has welcomed participants from around the world.

Benefits for colleagues and company

In 2023, 24 colleagues have joined the Talent Development Program. The program comprises five core modules: Professional Efficiency, Influencing and Presentation Skills, Working in Projects and Teams, Entrepreneurship & Business Orientation, and Driving for Results. It includes tests and ability checks, along with personalized one-on-one trainings and coaching. Each participant is required to do a project assignment related to sales, technical skills or management, adding value to the Kiwa strategy.

By offering our talents the opportunity to challenge the status quo and providing a stimulating and supportive environment, we enable them to devise and implement effective solutions to various issues. Our organization is committed to utilizing these solutions, thereby fostering an innovative and engaging workplace culture.

Current status



colleagues
2022



colleagues
2023



Leadership Development Program



To develop leadership capabilities at Kiwa, we run the Leadership Development Program alongside the Talent Development Program. Just like the Talent Development Program, the Leadership Development Program is a co-creation of Kiwa Corporate HR and Kenhardt International agency. The program is designed to ensure managers at Kiwa are able to lead our organization forward towards our goals, in line with our business strategy, while supporting the colleagues who report to them.

In 2023, a group of 20 Kiwa colleagues went through the Leadership Program. We also further developed the program by aligning it with our shareholder SHV's leadership profile. The aim is to enhance leaders' capabilities in their project and (future) management roles.

Management Essentials

Next to the Leadership Development Program, a pilot training called Management Essentials as set up by SHV has taken place in several Kiwa countries. During this pilot, 12 Kiwa participants were trained in 2023. The program spans two full days during which managers bring the SHV leadership profile to life

and receive tools to manage their direct reports. The learning interventions have high quality facilitation, include relevant examples, are highly interactive, and provide delegates with practical tools that can be applied in the workplace.

Now for Next

Now for Next brings leaders from all SHV groups together to deep dive into business relevant topics such as Environmental, Social and Governance (ESG), digital transformation, Artificial Intelligence (AI) and linking these to personal leadership. From Kiwa, two participants joined the Now for Next training in 2023.

Current status



20
colleagues
Leadership
Development
Program



12
colleagues
Management
Essentials
training



2
colleagues
Now for Next
training

Kiwa Academy

At Kiwa, we believe sharing knowledge makes us all better experts, so we ensure all Kiwa colleagues have access to learning tools to work on their personal skills, knowledge and development

The Kiwa Academy is an online platform where colleagues can enhance their knowledge about a wide variety of subjects. Kiwa Academy hosts mandatory compliance and safety e-learning about Kiwa, plus a variety of engaging business-related and personal development courses from GoodHabit, internally marketed under Kiwa Academy+. Kiwa colleagues can take these courses - or parts of them - whenever they like; all they need is their Kiwa account and an internet-connected device.



Diversity and inclusion

Diversity and inclusion (D&I) are fundamental to Kiwa’s core values. Our current targets emphasize gender balance and national diversity in management teams.

Kiwa actively participates in SHV’s D&I Taskforce and the ‘Taking the Stage’ and ‘Sharing the Stage’ initiatives, which empower (female) colleagues to share their insights and experiences. To distinguish management teams, Korn Ferry Hay levels (KFHL) have been used in this report to define the senior management target group for diversity.

Gender representation

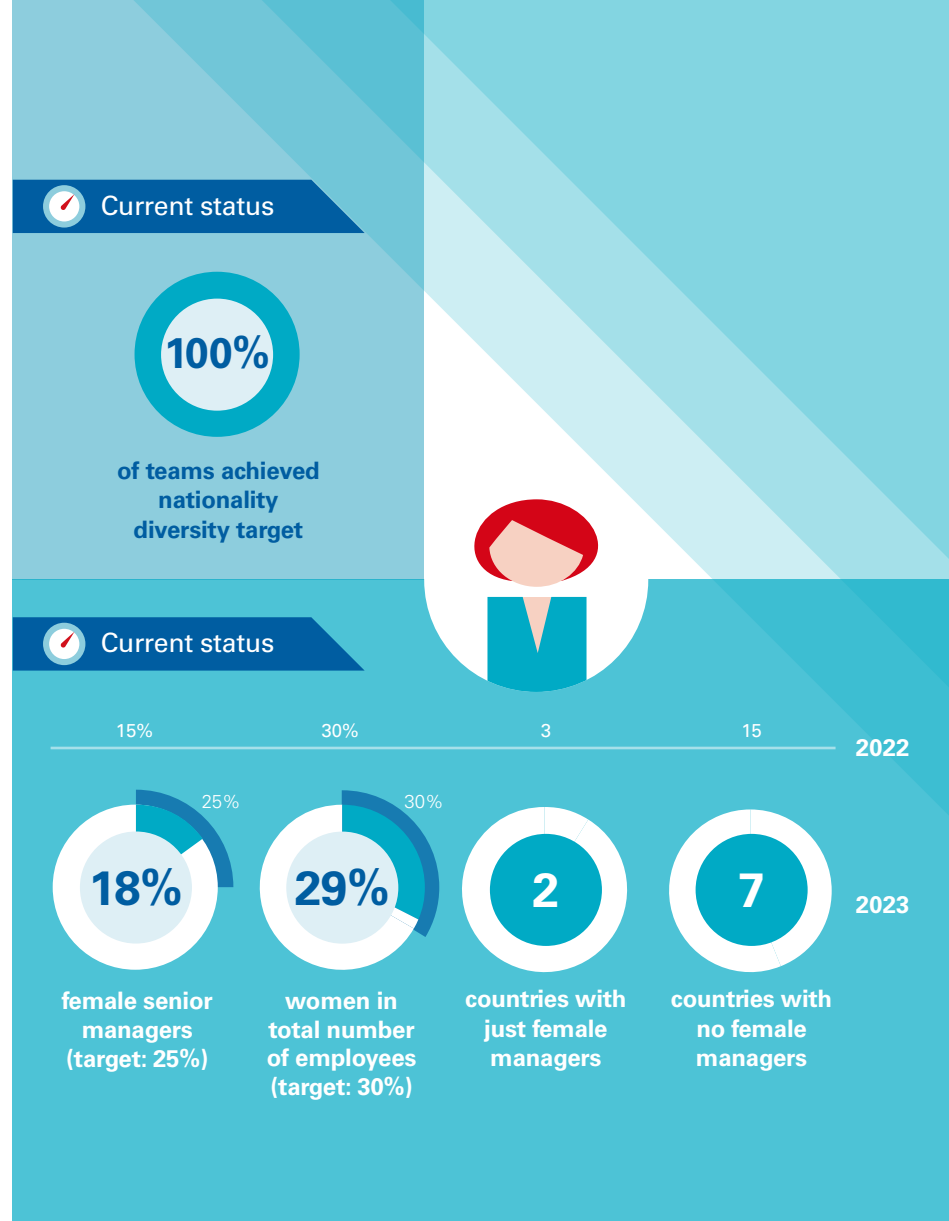
Achieving balanced gender representation is a key focus for Kiwa. Our goals include having over 30% female representation among all employees and over 25% female representation in senior management positions across all Kiwa countries. Senior management roles are defined as those with a KFHL ≥ 21, encompassing senior management (Executive Board, Executive Vice Presidents, Corporate

Directors – together Extended Executive Council) and P&L managers of larger countries and entities.

While Kiwa saw an increase in female employees in 2023, the representation of women in senior management improved only slightly to 18%. This gender balance varies by geography and market, with certain sectors being traditionally male-dominated.

Nationality diversity

Our target for nationality diversity in management teams is to have at least two different nationalities represented in the Executive Board and the Extended Executive Council. This aligns with SHV’s guidelines, as Kiwa country management teams operate on a local-for-local basis.



Janet Corsius

Project manager Sustainability Platforms and member of the Kiwa International Sustainability Platform team



In September 2023, I joined the International Sustainability Platform team. Within the ISP, my focus is on ESG certification. Before I became project manager at Sustainability Platforms (Dutch and ISP), I worked at Kiwa CMR, Kiwa's food, feed and farm division in the Netherlands. I joined the company in 2015. This step fits into my life-long personal interest in sustainability.

So, to me it's important that at Kiwa, we want to make a serious impact with our services related to sustainability. Colleagues all over the world collaborate based on their expertise, knowledge and ambitions to enable the transformation to a climate-neutral, sustainable economy. That's what we call 'global presence, local knowledge' – a necessity given the challenges we're facing regarding climate change. I am proud to work together with all of these colleagues to help make this transformation happening.

Kiwa Spain launches mODS training

In 2023, Kiwa Spain launched one of the boldest projects for sustainability in the country: mODS. It is an innovative pilot focused on the quantification and evaluation of compliance with the United Nations' Sustainable Development Goals, the SDGs. It does so through a battery of indicators and subsequent monitoring to observe the evolution year after year. mODS stands for municipality Objectives, Development, Sustainability – but it encompasses much more: sharing knowledge, working together, making a difference, innovative thinking and moving

forward. It was created to assess the progress of the SDGs at a municipal level. Its objective is to provide tools and resources to local entities to address Agenda 2030 and to train technicians from municipalities to implement effective sustainability strategies in their territory.



Kiwa Ecuador drives initiatives

Our colleagues at Kiwa Ecuador drive numerous socially responsible activities within their company and the community they are part of.



Furthermore, colleagues collect food and garden waste. Organic waste is being collected in plastic trays in the cafeteria, which is later transferred to vermiculture beds. These worms transform the waste into compost. As part of a wellbeing program, employees are offered fresh fruits on a daily basis, are encouraged to take active short breaks, and receive annual health checks and talks about healthy living.



But they also have an eye for the world around them. In response to the landslide that occurred in March 2023 in a nearby rural area, the staff of Kiwa Ecuador donated clothes, food, and funds to help those affected.

Together, they continue to work towards a more sustainable world!



Every month, employees actively contribute to collection and recycling both at the office and in their homes. The gathered materials are donated to an individual with limited resources who relies on recycling as a livelihood.

“

Vanja Brcan
Environmental Scientist at Kiwa
Germany and member of the Kiwa
International Sustainability Platform



Technical knowledge of the environment, that's what fascinates me. I have been a member of Kiwa's International Sustainability Platform team since 2023. My focus is on life cycle assessments, LCAs, and Environmental Product Declarations, EPDs. Using my pedagogical skills, I provide dedicated Kiwa colleagues with knowledge and skills to acquire and conduct LCA and EPD projects in their local markets. To achieve that efficiently, we have developed the EPD Academy, an e-learning course with hands-on exercises that help grasp these extensive topics. In 2023, more than 35 Kiwa colleagues completed the EPD Academy. As a result, we now have local experts in countries such as China, Norway, Finland, Sweden, Belgium, Turkey, Poland and Lithuania. Together, we are working on the implementation of the ISP's strategy and the positioning of Kiwa as a global EPD provider.

”

Chapter 4

Sustainability



Kiwa's role in making society more sustainable

With diminishing fossil fuel reserves, escalating energy expenses, and the necessity to minimize carbon emissions, there is a global imperative to boost the utilization of renewable energy. The generation and storage of renewable energy are progressively garnering attention as a remedy to decarbonize economies worldwide.

Innovation needs to break through existing channels to maximize the use of renewables like solar- and wind-generated energy, green hydrogen, hydro-generation and biomass. Importantly, its implementation must be safe and efficient. At Kiwa, we play a role in this by ensuring the quality and safety of products and networks that are vital for the energy transition.

Our commitment involves actively contributing to the acceleration of the transition, particularly through our Renewable Energy Business Sector. We offer comprehensive support to both emerging and established players in the energy market across various domains. Our overarching objective is to facilitate their proactive engagement in promoting a more sustainable and healthy world, in accordance with the fundamental principle of safeguarding the welfare of future generations.

“

Luca Votta
Global Business Sector Leader Renewable Energy



In practice, no renewable resource is deemed superior to others. It is wise and customary to make use of the efficacy of a diverse range of resources.

Wind turbines, for example, are of course most effective in regions abundant in wind, while photovoltaics make a greater contribution where there is ample sunshine. Hydropower becomes crucial in seasons marked by high rainfall, and biomass plays a more significant role in regions with substantial agricultural waste.

Our focus should be on fostering a culture of sustainability and reducing reliance on fossil fuels. We need to realistically implement this thought process. For example, electric cars are sustainable, but the lithium battery manufacturing process is not. There are also major problems related to the disposal of millions of photovoltaic panels installed around the world. These are not easy problems to solve, but promoting a culture of sustainability is the key. This affects all of us. Personally, I feel that education, outreach, and promoting a sustainable lifestyle is something I have been most passionate about over the years.

”

International Sustainability Platform

In 2022, we launched the Kiwa International Sustainability Platform (ISP) – a dedicated platform for developing and enhancing sustainability-related services for our customers. By integrating sustainability components into the services Kiwa offers, the ISP assists our customers in achieving their sustainability goals and reducing their negative impact on the planet.

Thus, by implementing international sustainability certification standards throughout the value chain, the platform aims to support the transformation to a climate-neutral, sustainable economy. Through the ISP, Kiwa offers a wide variety of services ranging from quantification of environmental impact to the certification of sector-specific sustainable products and services.

We have built an extensive ESG-related professional network throughout and beyond Kiwa that

operates from local to international level. Laws and regulations that arise out of international political agendas, such as European Green Deal, require our customers to fulfill various ESG-related criteria. For example, the Corporate Sustainability Reporting Directive (CSRD), targets for recycling, Battery Regulation and Construction Product Regulation (CPR) requirements. At Kiwa, we have the technical knowledge to translate sustainability requirements into daily practice for our customers. The ISP plays a driving and connecting role in it.



Environmental Product Declaration

In 2023, one of the focal points of the International Sustainability Platform was the Environmental Product Declaration, or EPD. An EPD transparently reports objective, comparable and third-party verified data about products' and services' environmental performances from a lifecycle perspective. The foundation of any EPD is a life cycle assessment (LCA), which evaluates a product's environmental performance over its entire life cycle. It typically takes the full value chain into consideration, from material extraction to manufactured product, usage stage and end of life.

Kiwa has extended its EPD services offering to 10 European countries and China in 2023. Furthermore, an EPD Academy has been successfully set up, both to teach Kiwa colleagues about LCA and EPD to allow them to become experts, and to share knowledge with external target groups.

ESG portfolio

Kiwa boasts an ever-expanding ESG service portfolio thanks to the ISP's efforts. Some services are aimed at specific market sectors, others are generic. For

the solar sector, the SEE-solar certification standard has been developed, with qualified auditors being available in relevant countries like China. In light of the EU Battery Regulation, ISP colleagues are working on a battery service portfolio including product carbon footprint calculation, supply chain due diligence and recycled content services. For the EU Regulation on Conflict Minerals and Metals, a certification scheme and auditor qualification are under construction. Regarding corporate carbon footprint calculation and verification, Kiwa has developed a dedicated feature to the existing software application R<THiNK, which is available since October, 2023.

Further steps in 2024

Kiwa's International Sustainability Platform has ample opportunities to further and deeper support customers in reaching their environmental goals. Expansion of the ESG-related service portfolio will go along the lines of upcoming national and international regulations like the aforementioned CPR, CSRD and CSDDD. LCA and EPD-related services as well as relevant features in R<THiNK will also be under continuous development to

allow customers to gain insight into the environmental performance of their products and services. All in all, the ISP aims to spread its services to more Kiwa countries while retaining local knowledge and adding more dedicated ESG auditors and experts. All in all, an ESG-related Kiwa services one-stop shop should become a reality for the benefit of our planet.



Examples of sustainable projects with and for our customers

On the next pages, we share a few examples of how Kiwa is helping make society more sustainable:

- ▶ Certifying sustainable textiles
- ▶ Extending the life of wind turbines
- ▶ Driving a circular economy with recycled plastic certification
- ▶ Powering the energy transition with the PV module reliability scorecard

Certifying sustainable textiles

Producing and processing the textiles we use every day can have significant negative impacts on our planet. Textile production is estimated to cause about 20% of the world's freshwater pollution, about 10% of the world's carbon emissions and increasing volumes of microplastics. With the growth of fast fashion, people are buying more fabrics and throwing them away – just 1% of clothes are recycled. At the same time, consumers are demanding more transparency around the products they buy. Kiwa is accredited to a set of standards developed by the Textile Exchange, helping companies prove the content of their materials and the sustainability of their processes.

[Read the full article](#)



Extending the life of wind turbines

Many wind farms have been in operation for a while and are starting to notice wear and ageing. For plant managers, it's an increased challenge to ensure that wind farms continue to produce renewable energy efficiently. Through testing, inspection, monitoring and a well-thought-out maintenance program, a comprehensive strategy can be designed to maintain and, when the right conditions prevail, also be able to extend the originally planned life of the wind turbine and its parts, which usually is around 20-25 years. Kiwa can help with that.

[Read the full article](#)



Driving a circular economy with recycled plastic certification

Plastic is an important material in today's world, but it's also having a detrimental impact on the environment: already at 460 million tons a year, our consumption of plastic is increasing, and it's expected to triple by 2060. About 85 percent of this becomes waste, resulting in the pollution of ecosystems. Recycling technologies continue to develop, but in order for these to be effective, safe and economically viable, stakeholders throughout the value chain need to understand where the input plastic waste came from and how it is used to make new products. Kiwa helps throughout the chain with an extending offering of recycling certification standards.

[Read the full article](#)

Powering the energy transition with the PV Module Reliability Scorecard

Global power generation from solar photovoltaic (PV) is growing rapidly, but not rapidly enough, says the International Energy Agency (IEA). Kiwa Group member PV Evolution Labs (PVEL) supports the worldwide PV buyer community by generating data that accelerates adoption of solar technology. Their annually issued PV Module Reliability Scorecard showcases and ranks producers with noteworthy results based on tests for the entire Bill of Materials. Producers can apply voluntarily – and they do.

[Read the full article](#)



New and updated sustainable themes on our corporate website

We continue to develop Kiwa's corporate website on www.kiwa.com to help our customers and potential customers find services that help them reach their sustainable ambitions.



New Sustainable Solutions portal

In 2023, a thorough update of our website resulted in a new portal about Sustainable Solutions, featuring an overview of services and service packages we can offer.

[Go to website](#)



Theme page: Recycling

We added a theme page about the importance of recycling in general and how the quality of recycling products can be guaranteed.

[Go to website](#)



Theme page: Energy and Power Generation

Sustainable energy and power generation are more important than ever, as shows another new theme page around these topics.

[Go to website](#)



Theme page: the Hydrogen Revolution

Hydrogen has the potential to contribute significantly to the energy transition. Kiwa has a unique stance in the hydrogen market, like this theme page shows.

[Go to website](#)

“ Roland Hüttl

Executive Chairman Kiwa Germany and Business Sector Leader Built Environment



The world is becoming more sustainable in order to achieve the international climate targets related to a closed loop economy and CO₂ reduction to zero by 2050. As the construction sector is responsible for almost half of the global CO₂ footprint as well as for a substantial part of global waste, we started Kiwa's International Sustainability Platform, ISP, from our Business Sector Built Environment in 2022. Meanwhile, the ISP has been extended to other sectors and is being expanded geographically and in terms of topics constantly. And with good reason, as binding targets are gradually becoming effective in Europe to reach sustainability targets. One of these are Environmental Product Declarations, EPDs, which shed light on the sustainability of a wide variety of products over their entire life cycle. At Kiwa, through the ISP, we've made EPDs one of our focal points. We want to ensure safety for people and the environment and to support processes leading to a more sustainable world. Therefore, we see supporting people and companies in these processes as a key task. We're integrating sustainability services into the structure of existing services to ensure safety and consistent quality. Sustainability and safety belong together. And that's not just a technical process – it is the purpose and the intrinsic value in our work.

”

Kiwa China anchors itself sustainably in Suzhou region



Dr. Jussi Zhu delivering his speech

Kiwa participated in the 2023 China International Import Expo Suzhou summit in Shanghai to aid Chinese enterprises in meeting sustainable development standards and export challenges. Many other prestigious multinational companies were there, such as Johnson & Johnson, Rolls-Royce, Bosch, Marriott, Safran and HP.

During the conference, Dr. Jussi Zhu, Head of Technology of Kiwa China, delivered a speech emphasizing the importance of sustainable development, EU regulations and the services of Kiwa's International Sustainability Platform (ISP) in this area.

Our company had been invited to the summit by the China-Europe Association for Technical and Economic Cooperation (CEATEC) and the Suzhou Municipal Bureau of Commerce (MBOC). Kiwa was the only company to subsequently be invited by the MBOC to hold a seminar on the impact of EU green policies on the sustainable development of the global supply chain. The forum was joined by numerous high-ranking Suzhou officials. Over 200 international-trade-related local enterprises also participated.



Next to the Kiwa bin: the alderman of Rijswijk municipality, Mr. Van Damme (left) with Kiwa Netherlands' Facility Director, Peter van der Vorm, and facility colleague Roland Hooijkaas (right).

Kiwa Rijswijk adopts smart garbage bin

Like so many places, the industrial area where Kiwa Rijswijk office in the Netherlands is located, is struggling with litter. The municipality has therefore installed garbage bins at strategic locations, but once these are full, litter soon ends up on the street. In order to help, the local business interest group started using smart bins. These nicely decorated bins send a signal as soon as they are full. The companies in the area take care of emptying. Kiwa adopted a bin that hangs near one of the entrances to the Kiwa premises. As part of this, a Smart CSR Covenant was signed. Facilities colleague Ronald Hooijkaas is alerted once the Kiwa bin is full.

“

Miguel Mueras

Scheme manager and ESG coordinator at Kiwa Perú



Kiwa Perú was first certified to the CSR Performance Ladder level 3 in 2023, of which we are really proud. We immediately went on to the second General Principle in Kiwa's ESG Route: adhering to two or more of the United Nations' Sustainable Development Goals. We decided to commit ourselves to SDG 3, Good health and wellbeing, and SDG 13, Climate action.

So, we prioritize all colleagues' wellbeing by providing medical support and private health plan coverage, as well as offering flexible working hours in case of difficult health situations. We promote physical and mental health by offering trainings on healthy eating habits, promoting active breaks for physical activity and implementing work accident prevention programs.

Next to that, we are very committed to environmental sustainability. We work with local municipalities around our office in Lima on recycling and paper reduction programs. We promote the use of public transportation to reduce greenhouse gas emissions.

In short, our company not only seeks business success, but also works on a positive impact on society and the wellbeing of our community, both inside and outside our organization.

”

Chapter 5

Ethics and Compliance



Our commitment to Ethics and Compliance

Kiwa employees' compliance with fair competition, anti-bribery and anti-corruption, trade sanctions, third party due diligence, privacy and other applicable rules and regulations – and a whistleblowing system in addition to it - is indispensable for a company that needs to be impartial, independent and trustworthy.

Kiwa's compliance program consists of its Code of Conduct and Compliance with underlying policies and guidelines, a whistleblowing system, training and processes regarding monitoring, identifying and remediation.

As a member of the international TIC Council, Kiwa is bound to this Council's Code of Conduct. As part of the SHV Group of companies, Kiwa is bound to SHV's compliance framework. Kiwa's compliance program (i.e. the Kiwa Code of Conduct and Compliance and underlying E&C policies) is fully aligned with the TIC Council's and SHV's, and acts as a framework with respect to integrity, confidentiality, fair labor, health and safety.



Kiwa's Code of Conduct and Compliance

As a leading company in auditing, inspecting and testing, we create trust and transparency through what we do. Being a leader in quality and reliability includes compliance and living up to, for example, integrity, proper conduct, anti-bribery and fair competition regulations. Plus, demonstrating a high moral standard.

To ensure we do, we have a Kiwa compliance framework: a number of interconnected regulations and guidelines in the fields of Legal, HR and Quality. This framework is based on the requirements in the compliance framework of the international TIC Council of which Kiwa is a member.

The 8 statements in our Kiwa Code of Conduct and Compliance are all about how we do our work and how we act. We all adhere to these statements.



Integrity

Kiwa operates in a professional, independent, impartial and ethical manner in all its activities. This entails carrying out work honestly, tolerating no deviation from approved methods and procedures and reporting actual findings and professional opinions.



(Avoiding) conflicts of interest

Kiwa avoids conflicts of interest with any related entity in which it has a financial or commercial interest and to which it is required to provide services.



Fair business conduct

Kiwa respects standards of business ethics, competition compliance and integrity and will not do anything to bring its reputation into disrepute.



Anti-bribery

Kiwa prohibits the offer, gifting or acceptance of a bribe in any form, including kickbacks on any portion of a contract payment. No improper benefits will be received or provided in doing business.



Confidentiality and data protection

Kiwa respects the confidentiality and privacy of information of companies and persons doing business with Kiwa as well as of Kiwa employees and ensures processes are in place to adequately protect such information.



Competence

Kiwa employees will have the right capabilities and are competent to perform their job. This is supported by regular education and training.



Fair labor and ethical behavior

Kiwa is aware of its social responsibility for its employees and the people, communities and environments in which it works. Kiwa acts with honesty and fairness while respecting human rights, equality, dignity and diversity of its employees.



Health and safety

Kiwa provides a safe working environment to protect the health and safety of employees, customers and third parties.

Whistleblowing system: Speak UP

At Kiwa, we believe in acting with integrity, in line with our values and mission, and in compliance with applicable laws, regulations, company policies and procedures. We support our commitment with a 'Speak UP' culture, endorsed by Kiwa's Executive Board. This means that if an employee believes there has been a violation of our values, the Kiwa Code of Conduct and Compliance, policies or the law, we invite them to Speak UP and share their concerns.

Building and retaining such a 'Speak UP' culture is a collective and an individual responsibility for all of us at Kiwa. We understand it can be difficult or stressful for someone to ask questions about what they experience or witness, to report a violation or to ask for support when questioning a possible violation of our shared values, our policies or the law. However difficult it may be, we urge everyone to Speak UP.

Kiwa handles all concerns with utmost care. When reporting or asking questions, employees can choose to remain anonymous, though we invite them to share their identity. We encourage them to

be specific with dates, names and references, as general accusations cannot be properly investigated. All employees are protected against any form of retaliation, unless they acted maliciously or in bad faith.

Employees can follow three steps to report their concerns.

1. Give feedback directly
2. Report to someone in the immediate working environment
3. Speak UP to another reporting channel



In addition, we encourage external parties to ask questions about and report any non-compliance to our Kiwa Code of Conduct and Compliance. If they want to speak up and react to our Code or report a suspected breach, they can do so via a form on our corporate website.

Speak UP cases in 2023

Six cases or suspected cases were reported in 2023 via Kiwa's Speak UP channels, of which one was substantiated. The reported cases and questions were raised via the Kiwa Helpline (except Kiwa companies in Australia and North America, which used a different external helpline), whistleblowing procedures, a gatekeeper or audit procedure. Any reported concerns or violations have our full attention. For the substantiated case, remedial

actions have been determined and action has been undertaken.

New Speak Up system to be implemented in 2024

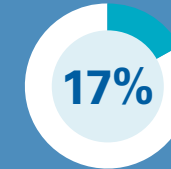
In 2024, current Speak UP systems at Kiwa will be replaced by a global, SHV-initiated, independently managed Speak Up system. The new system will be localized for every Kiwa country, easily accessible via a secure, private online portal and by phone, and visibly present in every Kiwa location across the globe. Emphasis will be put on the three steps in dealing with issues: first, try to solve directly with colleagues involved; when unsuccessful, speak up to someone in the immediate working environment; if no solution can be achieved, use the Speak Up channel as a last resort.

Current status

Six cases or suspected cases were reported in 2023 via Kiwa's Speak Up channels, of which one is substantiated.



cases reported
via Speak UP
channels in 2023



of cases
(1 out of 6)
substantiated

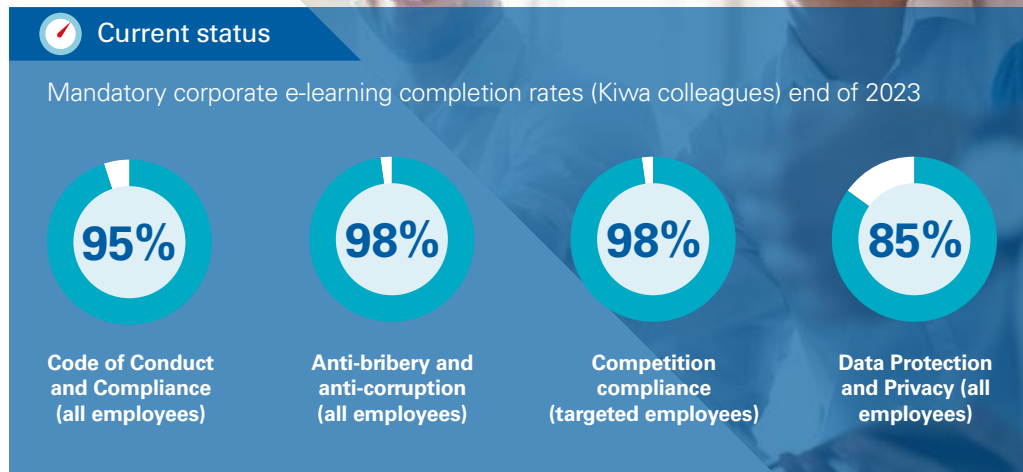


Awareness and training

To engage everyone at Kiwa in the topic, and develop colleagues' awareness regarding the Kiwa Code of Conduct and Compliance and their behavior in line with it, we inform them about the Kiwa Compliance Program. Our approach includes (online) trainings and conformity declarations in the corporate Kiwa Academy, related to all the relevant regulations.

Kiwa is bound to high completion rates, according to requirements of the TIC Council. Over the years, completion rates have been satisfactory and in line with requirements, with completion rates at the highest to date across all compliance e-learnings in 2023.

Third party Business Partners (i.e. intermediaries, agents, subcontractors) also are being made aware of Kiwa's Compliance Program (i.e. the Anti-Bribery and Anti-Corruption policy) and need to sign a conformity declaration as part of the contracting process.



Governance, monitoring and remediating

Our approach to compliance is governed by the corporate Kiwa Compliance Committee, which is responsible for ensuring we have the proper procedures, alignment and reporting in place.

Kiwa's compliance program is being externally audited on an annual basis as part of the membership of the TIC Council. Besides that, there are internal audits and bi-annual compliance internal controls.

In case a compliance issue has been reported or identified, adequate investigation and remedial actions will be undertaken.



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Ilona Hüppler
Ethics and Compliance Officer, Kiwa Group



At Kiwa, we attach great value to integrity, compliance and proper conduct, for example when it comes to preventing bribery and unfair competition. We want and need to demonstrate a high moral standard; our customers, supervisors and society at large expect nothing less from us.

It depends on our people whether we succeed. They have to behave and act according to all applicable rules and regulations in their work and in how they engage with our customers and other stakeholders.

That's why we have this eight-statement framework in our Kiwa Code of Conduct and Compliance. That's why we train and educate all Kiwa colleagues regularly on topics like integrity, competition compliance and bribery. That's why we assess our agents and subcontractors and make them aware, too. That's why we urge people to speak up and solve issues if anything feels wrong or unfair – not just colleagues, but customers and others interacting with Kiwa as well.

We want to be a company that creates trust and can be trusted. We'll do anything to earn and retain that trust – always.

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Colleagues in Italy reduce plastic waste

Meet Droppy, Kiwa Italy's mascot pointing colleagues to thinking about plastic waste and drinking water use. In a dedicated animation video, Droppy takes viewers on a journey to make them aware of plastics use and the resulting CO₂ emissions and waste. He also shows alternatives colleagues in Italy use, like re-usable Kiwa-branded water bottles and water dispensers in all offices, and is part of a larger awareness program.



Help us make a
difference in reducing
plastic consumption!



Kiwa BCS colleagues in Germany collect litter

Our colleagues at the Kiwa BCS office in Nuremberg, Germany, regularly go out on a litter walk. On their first walk this year, they collected 23.5 kilograms of trash in a nearby park within 50 minutes. Particular attention was paid to cigarette butts as these are extremely polluting, but also empty bottles, crown caps, pizza boxes, food scraps, plastic packaging and even curiosities such as children's shoes and pieces of crockery also ended up in the trash bag.





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Josephine Carlé

Project Engineer Sustainability and Environment at Vinçotte



At Vinçotte in Belgium, we keep sharpening our focus on sustainability. In 2023, we brought our ESG policy in line with Kiwa's, which means we now share the same three focal points. We've calculated, started to monitor and have set targets for our CO₂ footprint over the first full year. And for the first time, we've become certified according to level 3 of the CSR Performance Ladder, just like a dozen of other Kiwa countries. So, we took considerable steps in a sustainable direction.

Internally, our ESG working group plays a vital role in enhancing colleagues' awareness.

We introduced a truly engaging e-learning about how we can work on a more sustainable society and hosted an interactive 'Climate Fresk' workshop which offered both beginners and experts the opportunity to deepen their knowledge on sustainability-related topics. Our internal digital magazine regularly features tips and tricks related to such topics as well.

As a TIC company, we also have a role to play in our markets. Combining both technical and regulatory knowledge, we are in a unique position to support our customers. For example, with regard to the EU Green

Claim Directive, which aims to prevent greenwashing. As a member of the Kiwa family, we've found even more opportunities to collaborate for the benefit of our clients; together with our colleagues at Kiwa Germany, we now offer services like Life Cycle Analysis verification and Environmental Product Declaration verifications.

So, we are preparing ourselves for a greener future and we help our customers in achieving their sustainable ambitions and being compliant to legal obligations – a really valuable combination.

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Chapter 6

Outlook

Automation
machine



ESG 2024 forecast

We made good progress towards our ESG goals in 2023 and preparations for our CSRD approach, and we are committed to driving forward on our journey. In 2024, we will take further steps to continue with our existing ESG Route, reduce our GHG emissions, further improve health and safety, support diversity and inclusion and increase our sustainability impact through Kiwa services. Next to that, we will work on our action plan relating to the CSRD topics that emerged out of the Double Materiality Assessment.

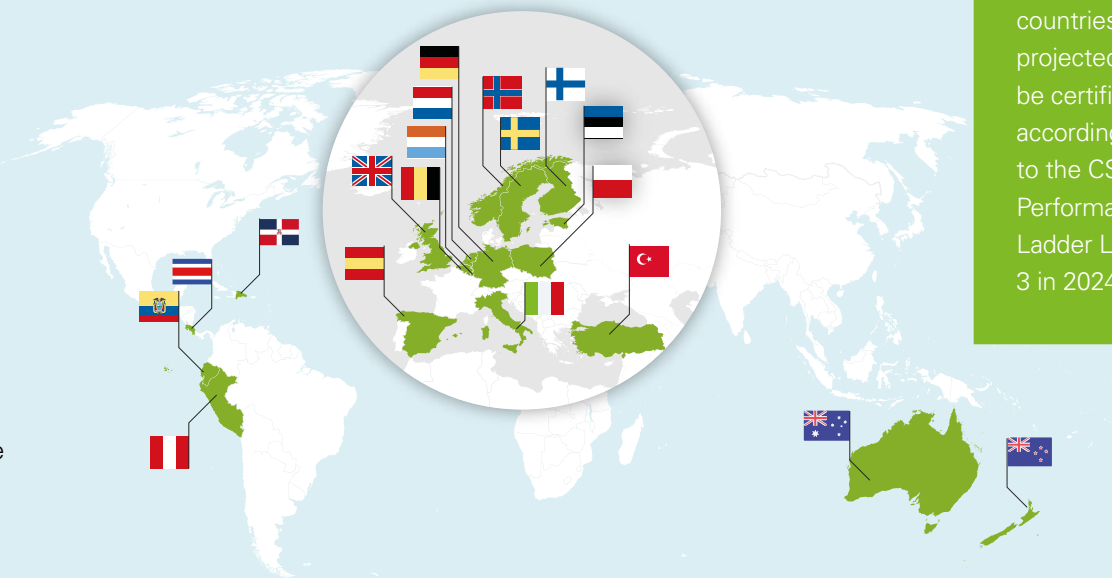
Implementing our ESG program

In 2024, we will continue to broaden and deepen the ESG program within the Kiwa Group. Our goal is to have CSR Performance Ladder-certified entities accounting for at least 80% of Kiwa's turnover by 2027. In 2023, 14 certified Kiwa countries across Europe and Latin America represented 72% of turnover.

Our goal is that the vast majority of Kiwa business is taking place in certified countries. We

plan to achieve this target by implementing the ESG Route and obtaining CSR Performance Ladder certification in a number of additional Kiwa countries.

As of 2023, Poland, Estonia and Peru are newly certified. In 2024, Australia/New Zealand, Belgium/Luxemburg (Vinçotte), the Dominican Republic and Costa Rica will be ready for the external audit for the first time. With these new countries, we'll cover over 90% of Kiwa's turnover.



Kiwa countries projected to be certified according to the CSR Performance Ladder Level 3 in 2024

Incorporating the CSRD

From 2025, Kiwa will be obliged to report in accordance with the European Corporate Sustainability Reporting Directive (CSRD), which came into force in 2023. We have already started preparing for this, and where possible are doing so in collaboration with other SHV companies.

The CSR Performance Ladder certification standard will also be updated in alignment with the CSRD; a new version was published 2023. The next step is that we will adjust Kiwa's ESG procedures accordingly in 2024.


Double Materiality Analysis

As we continue on our ESG journey, we need to have a clear picture of our most important sustainability impacts – both those acting on Kiwa (outside-in) and impacts Kiwa has on the world (inside-out). To do this, we have performed a broad Double Materiality Analysis in 2023. This process has taken place at several SHV companies simultaneously, so we are able to compare our results. We will include the results of the analysis in an update of the Kiwa ESG Route.

Based on the outcomes of the DMA, several topics are in focus for 2024:

- ▶ Further cutting our carbon footprint: more countries reporting, and improving reduction programs by e.g. surveying Kiwa premises' energy usage.
- ▶ Setting up the Kiwa Planet Week, to be held in April 2024, to increase awareness around sustainability topics.
- ▶ Further improving Kiwa colleagues' health and safety through the Kiwa SAFE together framework, with a TRCF of 0.74 as a target. The Kiwa Safety Week will be held again in September 2024.
- ▶ Driving employee engagement based on the outcomes of the 2023 Kiwa Employee Engagement Survey (KEES).
- ▶ Increasing diversity and inclusion; extra awareness will be created during a Diversity and Inclusion week in June 2024.
- ▶ Building broad awareness of our company's core values which serve as common ground for every colleague: Ambitious, Reliable and Engaged – We ARE Kiwa.
- ▶ Increasing the impact of Kiwa services on sustainability through the International Sustainability Platform.





Stay in touch!

We regularly publish ESG related articles on our Kiwa website and we offer services to help you realize your ESG ambitions as well.



Kiwa Stories offers insights into the world of Kiwa, including ESG.



Follow us on LinkedIn for Kiwa updates.

Kiwa N.V.

Sir Winston Churchill-laan 273
2288 EA Rijswijk

PO Box 70
2280 AB Rijswijk
The Netherlands

Phone +31 (0) 88 998 4400
E-mail info@kiwa.com



www.kiwa.com

