

ESG Report 2024



kiwa
an SHV company

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Chapter 1

This is *Kiwa*

What defines Kiwa is more than the work we do — it's the purpose, values, and ambition that drive us. In this opening chapter, CEO Luc Leroy reflects on 2024 as a year of meaningful progress: from global growth and strategic acquisitions to important milestones on our ESG journey. You'll learn how our colleagues worldwide are helping build a safer, more sustainable future — not just through our services, but through the everyday actions that bring our goals to life.



A word from our CEO

"Our
activities
help create
trust."

"At Kiwa, we are committed to a safer and more sustainable world. Our purpose is clear: through testing, inspection, and certification (TIC), we improve lives by enhancing safety, environments, and our planet. We have done so for decades already, and we will continue to do so."

Sustainability is about the Environmental, Social and Governance (ESG) 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 are aimed to drive progress for people, companies and organizations around the globe. That brings great responsibility.

This responsibility implies that we adhere to ESG-related obligations. Additional to the actions related to the CSR performance ladder, this year we have invested a considerable amount of time and resources into preparing ourselves at Kiwa for the requirements of and reporting on the European Corporate Sustainability Reporting Directive (CSRD).

It also implies actions to realize the ambitions we have set for ourselves. We have formulated 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 at Kiwa are on a journey to support a safer and more sustainable world. We are taking steps towards our goals every day, to fulfill our ambitions. That is an exciting yet winding trajectory, but it is vital for today, tomorrow, and generations to come.

This Kiwa ESG Report 2024 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 what we do to make our world a better place for ourselves and others. I trust it will give you good insights, and I wish you happy reading."

Who we are

Kiwa is an independent and impartial global partner in TIC, active across various international markets. Guided by our core values — Ambitious, Reliable, and Engaged — we deliver these services in a way that creates value for all stakeholders. We offer consultancy, training, and data-driven services alongside our TIC activities.

Our expertise spans diverse fields — from renewable energy and safe drinking water to cybersecurity, digital infrastructure, and medical devices — supporting clients worldwide as they shape the future of industries and societies. We work with clients in manufacturing and processing, business services, utilities, governments, and international organizations.

At the heart of our work is a clear mission: to foster trust — trust in products, services, systems, and people. We believe trust is essential for a better, more sustainable world.

In this ESG Report, we share our progress, ambitions, and the path we are on. We know there is more to do - but we are fully committed to the journey. Together, we aim to build a more responsible and sustainable future.



Create a
better
tomorrow for
everyone

Part of SHV

Since 2021, Kiwa has proudly been part of the SHV Family of Companies. This important milestone in our story has strengthened our ability to grow globally whilst maintaining our independence. As part of SHV, we continue to enhance our relevance, quality, and sustainability - for our customers, colleagues, and society.

Key business developments in 2024

Our company's continued expansion in 2024 reflects a combination of strong organic growth and strategic acquisitions. These developments have significantly strengthened our global presence and positioned us to better serve customers across various business sectors and geographies.

Strengthening our portfolio through acquisitions

This year, we welcomed several new companies into the Kiwa Group. These included NQA (USA, UK, and India), the management systems certification division of BM Trada (UK), Unitek (USA), and the technical services division of Trialon (USA). Also, we acquired the remaining 50% stake in SNQA (China).

These additions have expanded our capabilities in key areas such as aerospace, automotive, defense, and management system certification — and brought more than 1,000 skilled colleagues into our global team.

Enhancing our offering in food safety and certification

In parallel, ASI Food Safety — a Kiwa member since 2022 — expanded its certification portfolio to include FSSC, BRCGS, and IFS. This move has further strengthened our presence in the global food and beverage industry, enabling us to offer customers a more comprehensive range of assurance services in this sector.

Scaling our renewable energy expertise

We also advanced our renewable energy business through the integration of PV Evolution Labs (Kiwa PVEL) and PI Berlin North America. By combining our capabilities and aligning our solar expertise, we are better equipped to serve clients in the fast-growing photovoltaic and energy storage markets — key pillars of the global energy transition.

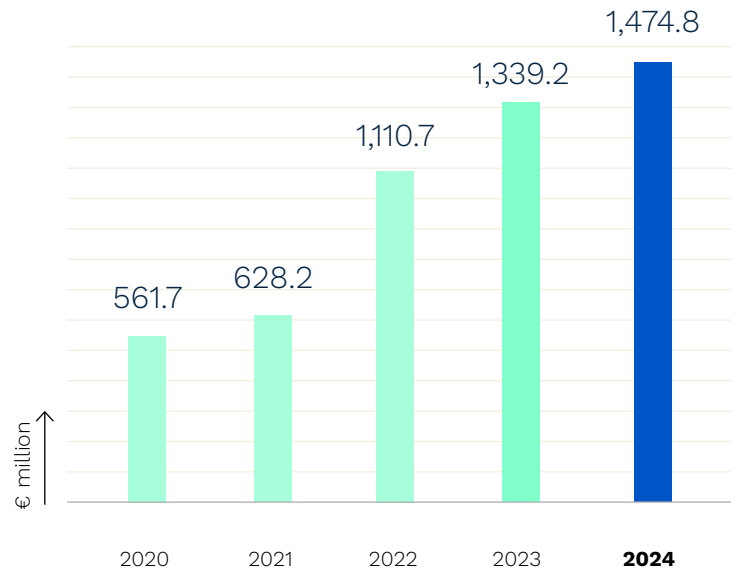
Moreover, in 2024, Kiwa PVEL proudly released the tenth edition of the PV Module Reliability Scorecard. The scorecard continues to play a pivotal role in strengthening transparency and trust in the global solar supply chain.

Driving innovation in infrastructure and construction

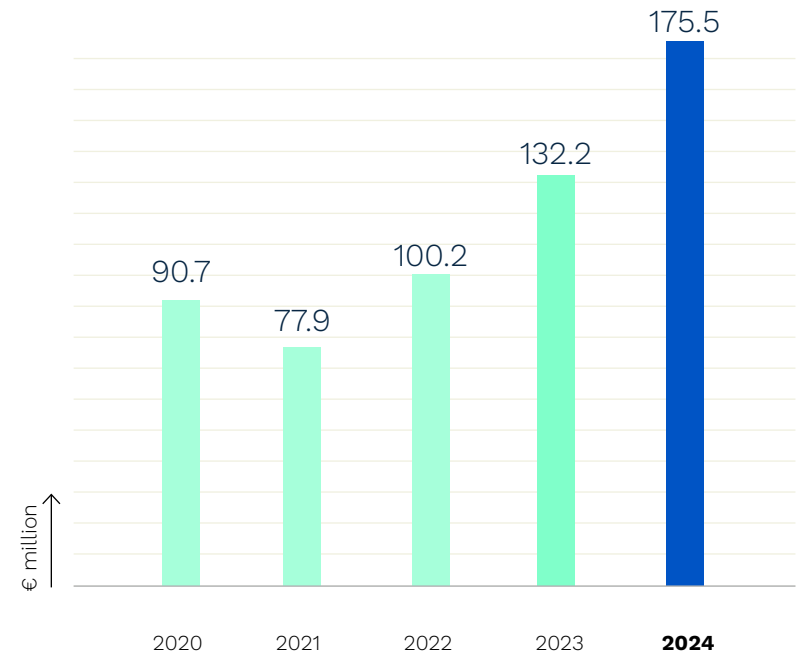
Beyond renewable energy, innovation remained a strong focus across our operations. Project Control, part of Raba Kistner and the Kiwa Group, marked a key milestone with the opening of the first phase of the UT Dallas Athenaeum — a major cultural and educational development in Texas.

Meanwhile, T2 Utility Engineers contributed to industry advancement by exploring the role of artificial intelligence (AI) in Subsurface Utility Engineering, sharing their insights at the 2024 UESI Pipelines Conference.

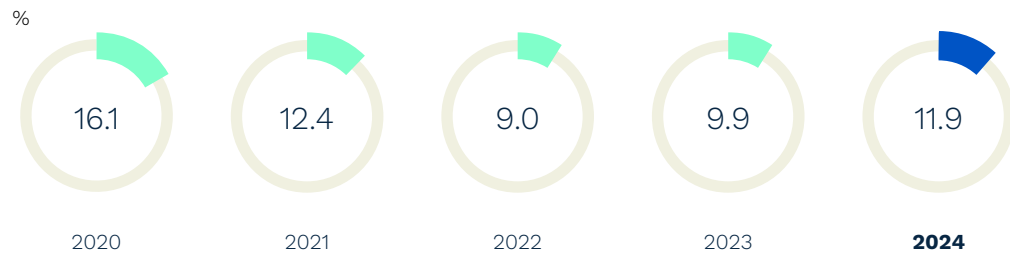
Revenues



EBITDA

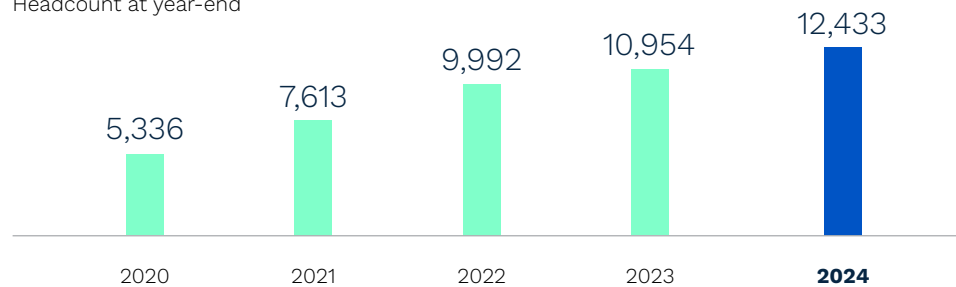


Margin

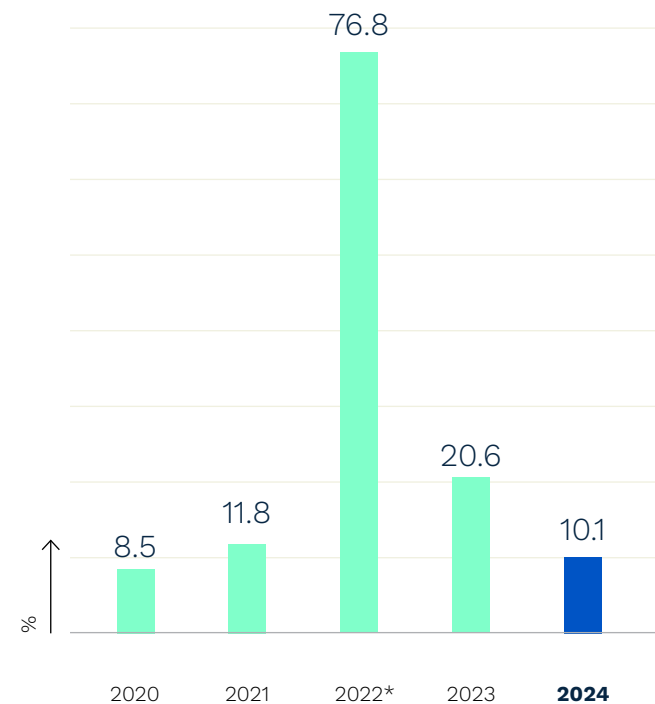


Colleagues

Headcount at year-end

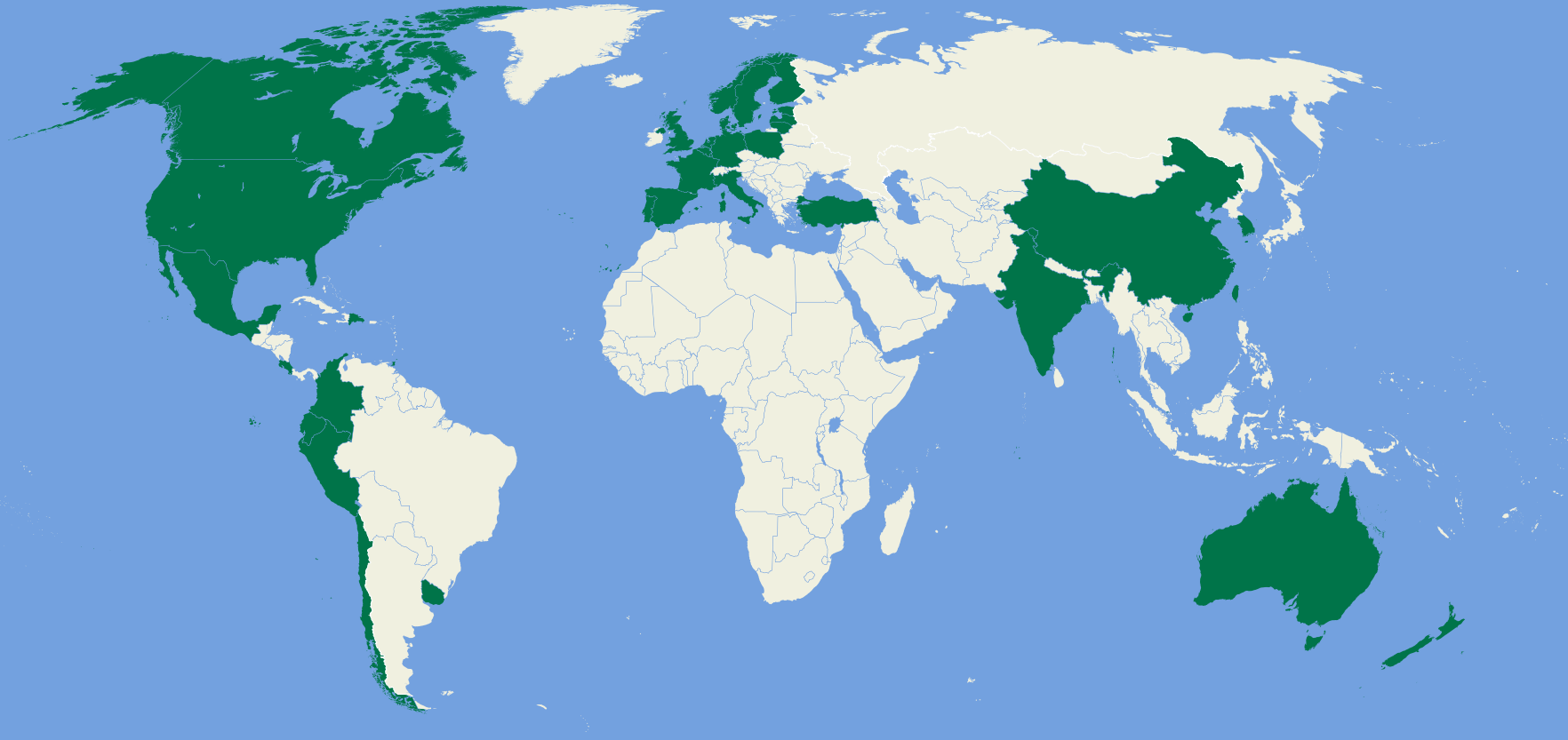


Growth in turnover



* increase driven by acquisitions made in 2021 & 2022

Where we are



The Netherlands
Belgium
Luxembourg
France
Germany
United Kingdom
Spain
Italy
Portugal
Türkiye
Sweden
Finland
Norway
Denmark
Estonia
Latvia
Poland
Lithuania
United States
Canada
Australia
New Zealand
Taiwan
South Korea
China
India
Singapore
Trinidad
Chile
Colombia
Costa Rica
Ecuador
Guatemala
Mexico
Peru
Uruguay
Dominican Republic

Key *ESG* highlights from 2024

Throughout 2024, we made significant progress across our ESG priorities specifically. Key highlights include:

Level 3 of the CSR Performance Ladder is a certification level that demonstrates an organization's structured and externally verified commitment to CSR.

[Read more here](#)



- In 2024, we incorporated the identified material topics of our 2023 Double Materiality Assessment (DMA) as an integral part into the CSR (Corporate Social Responsibility) Performance Ladder framework. The DMA enabled us to identify our most relevant ESG topics, forming the basis for prioritizing action and tracking progress across our sustainability strategy.
- In 2024, five additional countries — Australia, New Zealand, Costa Rica, the Dominican Republic, and Luxembourg — achieved Level 3 certification under the CSR Performance Ladder (CSR PL). This milestone brings the total to 19 certified Kiwa countries.
- We aim for 80% of turnover to be realized in countries where we are certified at Level 3. In 2024, due to rapid and continued growth and entry into new markets, we surpassed this goal, reaching 81% of our turnover in certified countries.
- We continued collecting carbon dioxide (CO₂) data throughout 2024. By year-end, we had 91% of our turnover covered.
- We aim to reduce our carbon footprint as we progress toward 2023. In 2024, all larger Kiwa countries (revenue over €10 million) developed greenhouse gas (GHG) reduction plans focused on renewable electricity and fleet electrification.
- The Kiwa SAFE Together framework is now fully in place to ensure safe practices and legal compliance. It includes the Power to STOP, Last-Minute Risk Assessment (LMRA), and five Life-Saving Rules (outlined in Chapter 3 of this report). We also prepared for the rollout of the Safe-T Impact app to make safety reporting easier for colleagues.
- We reported 65 safety incidents in 2024 — down from 69 in 2023. Our Total Recordable Case Frequency (TRCF) dropped when compared to the previous year, continuing the positive trend from 2022.
- In 2024, we began rolling out the SHV rewards policy — the foundation of our Fair Pay ambition.
- We saw a small rise in female representation overall; women in senior management held steady at 17%.



Countries and *ambassadors*



Advancing our **ESG** journey across regions

“As we move forward into another year, we as Kiwa remain steadfast in our commitment to a safer and more sustainable world. Our core values — Ambitious, Reliable, and Engaged — are intrinsically linked towards achieving this purpose. This ESG Report demonstrates that commitment by highlighting various initiatives and achievements.

Climate change remains a critical issue. At the same time, a growing global population brings challenges in housing, food supply, transportation, and logistics. At Kiwa, we remain steadfast in our commitment to address this challenge through, amongst others, our services. We continuously adapt to new circumstances and are prioritizing people in our efforts. As such, we have initiated actions to reduce Kiwa's CO₂ footprint, improve employee satisfaction, safeguard their health and safety, and enlarge the impact of our services concerning sustainability.

Various Kiwa countries across Europe, Latin America, and Australia achieved Level 3 CSR Performance Ladder certification in 2024. Next to this, Kiwa has made progress towards reducing its GHG footprint and is strengthening its reporting structure to help map and reduce our footprint. Also, actions were carried out to lower energy and resource use — for example, by further electrification of the (lease) car fleet, changing travel policies, and contributing to local communities.

I am very engaged in further advancing our journey towards a safer and more sustainable world. This journey is strengthened by our leadership, colleagues worldwide, and the full support of our dedicated sustainability community. Kiwa's ambitions are strong, and we remain resolute in our commitment to achieving them.”

Bastiaan Moolenaar

Chief Integration and Transformation Officer, Kiwa Group





Countries and *ambassadors*



Building **our internal structure** for future ESG reporting

“In 2024, we furthered integrating ESG aspects into our daily business. The implementation of CSRD was in full swing. We conducted a DMA in 2023, which stipulated the relevant ESG topics for the global Kiwa organization. In addition to our goals for reducing our carbon footprint and improving employee satisfaction and safety, we identified ten key DMA topics. The relevant departments began shaping our future strategy and defining KPIs that will be included in our future annual reports. To support this, we strengthened our internal CSRD organization by appointing a project manager and assembling a strong team to deliver on this work.

Moreover, we made progress in expanding our CSR Performance Ladder certification to new countries. Following a successful audit, we added Luxembourg, Australia, New Zealand, Costa Rica, and the Dominican Republic — bringing the total number of certified countries to 19. That is a great achievement. We see the Performance Ladder as a valuable stepping stone toward full CSRD implementation, a great advantage for Kiwa.

All in all, we made solid progress in 2024 — but we're not there yet. I want to compliment the CSRD team and all national ESG coordinators across Kiwa; they have done, and continue to do, an incredible amount to engage colleagues, realize our goals, and shape our future approach. It is truly rewarding to work with such a dedicated team!”

Ben Dellaert

ESG Director, Kiwa Group





Countries and *ambassadors*



How **Kiwa UK** is growing greener communities

One example of our local ESG efforts can be seen in the UK. Kiwa UK proudly partnered with the Tree Council, a charity that brings people together to plant trees — tackling climate change while enhancing community well-being.

Through its Rail Roots initiative, the Tree Council supports environmental regeneration around railway stations, helping to increase biodiversity, expand canopy cover for local wildlife, and create greener, healthier spaces for everyone to enjoy.

Earlier in 2024, colleagues from Kiwa's Building Products and Marketing teams cleared land alongside a railway platform, planting and grafting apple trees and building wildlife-friendly habitat stacks and nesting sites to support local biodiversity. In the autumn, members of the Fire Safety team contributed by building dead hedging from recycled fallen branches — creating shelter for small mammals, birds, and insects.

As well as learning new skills and meaningfully impacting the local environment, many volunteers found the team-building aspect of these activities especially rewarding.



“A thoroughly exhausting but hugely rewarding and enjoyable day. Together, we have learned that with a little bit of hard work, how relatively quick and easy it is to create new habitats for local wildlife and insects, as well as contribute towards the planting of more than 300,000 trees and wildflower meadows along the 20,000 miles of track that form one of Britain's most important wildlife corridors.”

James Bennett
Marketing Business Partner, Kiwa UK



“I found the experience eye-opening (also physically draining). It was great to work outdoors, and the weather was amazing. Everyone involved from the Tree Council was informative, explaining why we were performing certain tasks as well as the benefits this would provide to the area. Another plus side was getting to spend time with colleagues from different business units and catch up on an informal basis.”

Richard Payne
Head of Sales, Construction and Utilities, Kiwa UK



Chapter 2

Our approach *to ESG*

In this chapter, we take you behind the scenes to see how Kiwa organizes ESG from the inside out. From our international strategy to local action plans, you'll see how our governance structure, the ESG route, actions related to the CSR Performance Ladder, and Double Materiality Assessment (DMA) all shape real progress. You'll also learn how our General Principles and Focal Points help track impact, reduce emissions, and align with the CSRD at the same time, with stories of colleagues turning big goals into meaningful local change.

Our ESG organization

At Kiwa, our ESG organization activates sustainability from the inside out. Under the oversight of the Kiwa Management Board (KMB), dedicated teams at international, national, and local levels work together to embed the ESG Route into everyday operations.

Each team plays a distinct role — from strategic planning and compliance preparation to implementing local ESG initiatives — all supporting our ambition to become a leader in responsible business.

Our ESG governance framework, as seen below, ensures clear accountability and enables meaningful progress across all areas of the company.

International

SHV Holdings

- Shareholder of the Kiwa Group and a driver of ESG.

Kiwa Management Board (KMB)

- Integrates ESG into the operational governance and holds management accountable, with the Chief Integration and Transformation Officer acting as the ESG sponsor on behalf of the KMB.
- Oversees ESG initiatives and monitors progress.
- Ensures successful integration of the Kiwa ESG and CSRD Route into the general Kiwa Business Strategy.

CSRD Steering Committee

- Develops Kiwa's overarching sustainability strategy and enables the rollout of the CSRD throughout the global organization, chaired by Kiwa ESG Lead with support from the CSRD Program Manager.
- Follows up on actions by topic owners dealing with strategy, KPIs, data and IT, people, process, and reporting.
- Prepares decisions to be taken by the KMB on CSRD and ESG.
- Includes relevant KMB members, representatives from Kiwa Staff departments, leaders of material topics serving as Stream and/or Track leads, members of the internal CSRD team, and — as the linking pin to SHV — the SHV ESG Director.

CSR Council

- Covers Kiwa countries certified under the CSR Performance Ladder Level 3, as well as countries in the process of implementing the certification scheme in preparation for first-time certification. The council is chaired by the Kiwa ESG Lead.
- Takes responsibility for concrete actions on the Focal Points, encourages countries to embrace Kiwa's sustainability policy, and facilitates the sharing of best practices. Reports on and evaluates progress on the Kiwa ESG Route.
- Includes ESG coordinators from each participating country.



National

Quality Platform

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

Local

The Local CSR Working Platform and country-level ESG resources and/or experts:

- Cover individual locations through a cross-disciplinary approach.
- Drive the rollout of local ESG projects.
- Support local ESG implementation and contribute specific expertise by sharing knowledge and providing input to the central team.
- Raise awareness among colleagues and within local communities.

This governance structure supports our overarching strategy — the Kiwa ESG Route — which translates our sustainability ambition into practical, business-aligned action.



Guided by Kiwa's *ESG Route*

As a global leader in TIC, we are actively driving international growth with purpose. Our Kiwa business strategy sets ambitious targets that strengthen our capabilities, leadership, reputation, financial results, and customer focus.

We aim to deepen trust in our customers' products, services, systems, processes, people, and environmental performance. Through our services, we promote trust, transparency, safety, health, quality, and sustainability — creating a better world for all stakeholders and reinforcing our commitment to responsible conduct.

However, our responsibility does not stop with the services we provide. We are committed to leading by example. That is why we follow our ESG Route — a roadmap we have created that defines how we work: responsibly, purposefully, and with impact.

Two General Principles, **three** Focal Points

Our ESG approach — first established with the launch of the CSR Performance Ladder in 2025 — is guided by two core General Principles and implemented through three targeted Focal Points, which are outlined in the pages that follow. These elements align closely with our business strategy and ensure our ESG efforts are both structured and measurable.

The first General Principle requires all major Kiwa countries to achieve Level 3 certification on the CSR Performance Ladder — a foundational milestone that ensures consistent ESG standards.

Once certified, countries move to the second General Principle: selecting and pursuing at least two locally relevant United Nations SDGs. Together, these principles drive our global impact while honoring local priorities.

We bring these two General Principles to life through three Focal Points, each with a clear ambition, set of measures, and tracking indicators. These focus areas help us reduce our carbon footprint, improve employee health and satisfaction, and enhance the sustainability impact of our services.



General Principle 1

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



3 Focal Points



Reducing our CO₂ footprint.



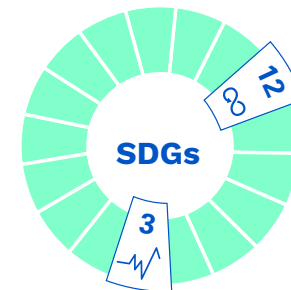
Improving employee health and satisfaction.



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.





We aim for
at least **80%**
of our global
turnover.

General Principle 1

Level 3 of CSR Performance Ladder (CSR PL)

At Kiwa, we aim for at least 80% of our global turnover to be realized in countries where we are certified at Level 3 of the CSR PL. This certification forms the basis of our ESG Route, demonstrating our commitment to responsible business and enabling targeted, measurable sustainability impact.

What the CSR PL **means to Kiwa**

The CSR PL is an internationally recognized standard that promotes continuous improvement across 26 sustainability themes — from employee health and safety to consumer privacy and energy use. These themes align closely with the SDGs.

The latest version of the Ladder, CSR PL 4.0, incorporates elements of European legislation in the field of sustainability, such as the CSRD. This strengthens its role as a stepping stone towards regulatory compliance — and enhances our ability to embed sustainability into everyday business practices.

For Kiwa, the CSR PL offers more than a compliance tool. It provides clear, independently verified proof of our maturity in managing sustainability across the 3 Ps — People, Planet, and Performance. Additionally, this is a good step-up for CSRD compliance. In this way, the Ladder supports us in becoming a future-proof, fair, and trustworthy business partner.



CSR
Performance Ladder

Our progress so far

Our progress reflects a broader ambition — to contribute meaningfully to the global sustainability agenda.

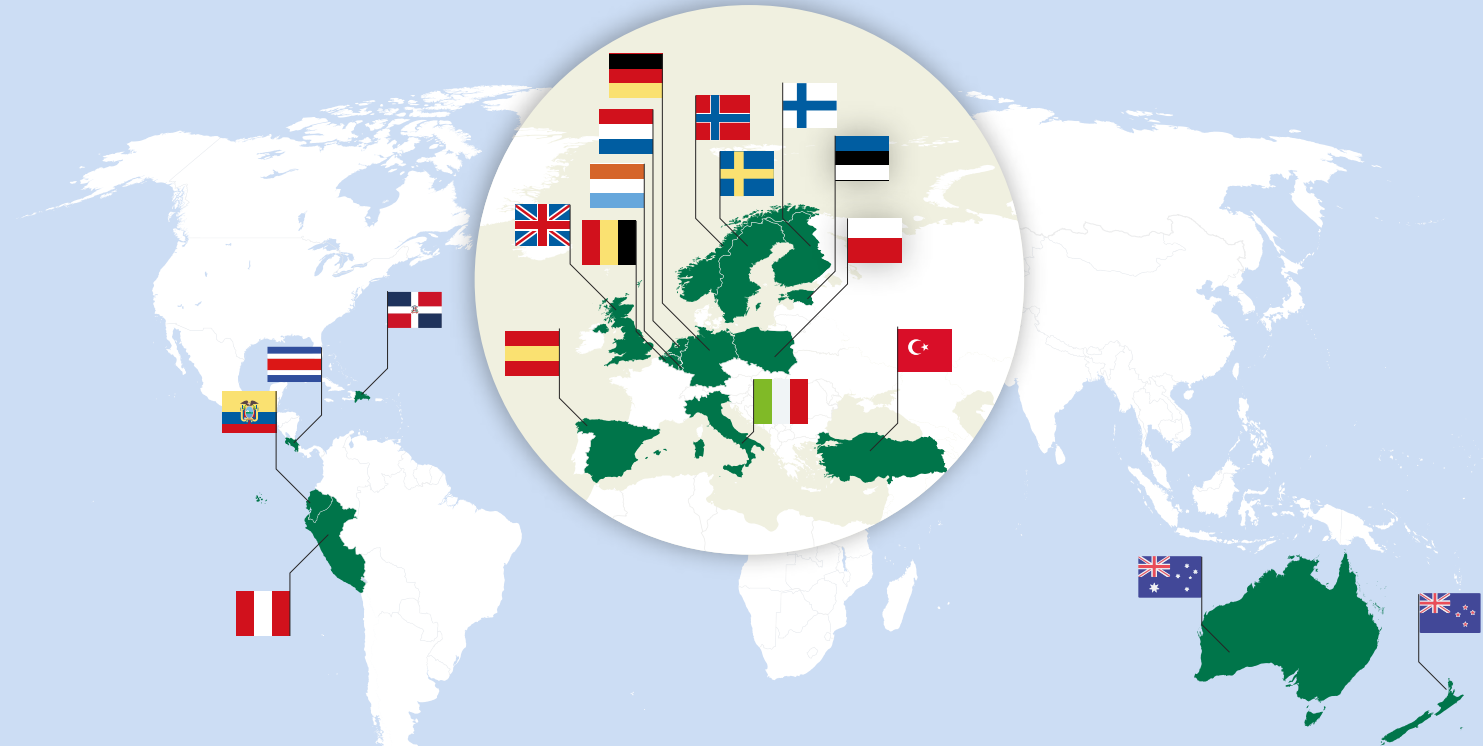
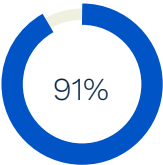
As outlined earlier in this report, we proudly added Luxembourg, Australia, New Zealand, Costa Rica, and the Dominican Republic to our list of certified countries in 2024. This brings the total number of countries certified to 19, spanning Europe, Latin America, and Australia.

Looking ahead, we expect three more countries to be ready for certification in 2025. At that point, over 90% of our global turnover will come from countries operating in line with Level 3 of the CSR PL.

We have continued to use our three Focal Points in our CSRD approach, as they are closely aligned with the material topics identified through our Double Materiality Assessment (DMA).

Current status

91% of Kiwa's 2024 turnover came from countries certified under the CSR Performance Ladder — exceeding our 80% ambition.



Latin America

- Costa Rica
- Dominican Republic
- Ecuador
- Peru

Europe

- Belgium
- Estonia
- Finland
- Germany
- Italy
- Luxembourg

- The Netherlands
- Norway
- Poland
- Spain
- Sweden
- Türkiye
- United Kingdom

Oceania

- Australia
- New Zealand

General Principle 2

Aligning with the United Nations Sustainable Development Goals (SDGs)



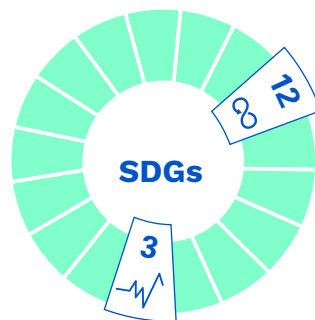
We want to achieve a more sustainable and better future for generations to come. This is why Kiwa supports the United Nations' SDGs, which were introduced in 2015 as "a shared blueprint for peace and prosperity for people and planet, now and into the future."

Advancing sustainability through local SDG action

We recognize the value of aligning our sustainable ambitions with the SDGs. That is why we have integrated them into our ESG Route.

Following on our achievement of CSR Performance Ladder Level 3 and the implementation of our three Focal Points, each Kiwa country now progresses to General Principle 2 of the Kiwa ESG Route. As part of this step, countries select and work toward at least two SDGs that align with national priorities and capabilities.

By inviting Kiwa colleagues in different countries to choose SDGs, we ensure alignment at the national level. This locally driven model empowers teams to take action where they can have the greatest impact. At the same time, it strengthens our global ESG commitments by embedding them in locally meaningful actions.



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



Current status

Australia	3 5 8	Luxembourg	3 12
Belgium	3 12	The Netherlands	3 12
Colombia	3 13	New Zealand	3 5 8
Costa Rica	3 4	Norway	3 12
Dominican Republic	3 13	Peru	3 4
Ecuador	1 2	Poland	2 3 4
Estonia	3 8	Portugal	3 8 9
Finland	8 13	Spain	3 11
France	3 13	Sweden	5 9 13
Germany	12 15	Türkiye	1 12
Italy	5 8	UK	3 11 12

At the heart of the Kiwa ESG Route are three Focal Points that translate our global ambitions into practical, measurable outcomes. These targets guide us in reducing emissions, improving the work environment, and embedding ESG into our services. Each Focal Point reflects the material topics identified through our DMA — ensuring a clear link to our strategic business priorities.

Focal Point 1: our goal to reduce CO₂ footprint



Through **Focal Point 1**, we are taking actions to reduce our carbon footprint. Our ambition is to significantly lower GHG emissions by 2030 — in line with national targets and global climate goals. As such, Kiwa countries are implementing a range of measures, from transitioning to renewable energy sources to cutting travel-related emissions. These efforts are supported by a harmonized approach to reporting Scope 1, 2, and 3 emissions, ensuring consistency and transparency across the organization.



Focal Point 2: our goals to improve employee health and satisfaction



Focal Point 2 goals center on enhancing the health, well-being, and satisfaction of our colleagues across all Kiwa countries. We take health and safety-related actions to improve both physical and mental well-being. At the same time, we continuously monitor colleague engagement and set clear goals to strengthen diversity and inclusion across the organization — ensuring that every colleague feels valued, supported, and empowered.



Focal Point 3: our goals to increase the impact of our services on sustainability



Focal Point 3 focuses on increasing the positive sustainability impact of our services. We aim to achieve this by raising awareness among our customers and embedding sustainability indicators into the development and delivery of our services.

Our three Focal Points — reducing GHG emissions, improving employee well-being, and enhancing the sustainability of our services — form the practical foundation of our ESG Route. Each is closely aligned with our DMA and supports our journey towards CSRD compliance. We are building a future-ready, responsible organization by embedding these priorities into day-to-day actions across all countries.

Material matters: DMA and CSRD *in action*

Back in 2023, we conducted a DMA — a critical step in identifying the material ESG topics most relevant to our business and stakeholders, and in preparing for the CSRD.

Throughout 2024, we built on the outcomes of the DMA by aligning each material topic with the European Sustainability Reporting Standards (ESRS). This process enabled us to develop our ambitions, develop implementation plans, and start defining a reporting structure on Key Performance Indicators (KPIs).

The DMA material topics identified several key ESG themes, including climate change, our own workforce, consumers and end-users, and business conduct. Together, the identified topics form the foundation of our ESG strategy and reporting framework.

Our efforts reflect both a responsible and necessary shift — supporting our commitment to transparency and helping ensure we meet future regulatory requirements.



ESRS-2 General disclosures

ESRS E1 Climate change

Climate change mitigation
(incl. Energy)

ESRS S1 Own workforce

Working conditions - Health and Safety
Gender equality/equal pay
Training and skills development
Diversity

ESRS S4 Consumers and end-users

Access to (quality) information

ESRS G1 Business conduct

Corporate culture
Corruption and bribery
Oversight of relationships with suppliers,
focusing on fair and timely payment
practices.

Tracking and reducing carbon emissions

Having introduced our three Focal Points, we now take a closer look at how we are putting them into practice — starting with our efforts to reduce carbon emissions.



We believe that environmental change begins with ourselves. Reducing our CO₂ footprint is central to our environmental ambition under Focal Point 1 and 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 role.

Since 2022, Kiwa's environmental experts have helped harmonize our reporting methodology across the Kiwa Group. This unified approach — based on standardized databases, including DEFRA CO₂ emission factors — allows for greater consistency, comparability, and accuracy in reporting over time and across countries. As a result, we are now able to set measurable targets and track our progress more effectively.

We are focusing primarily on direct and indirect emissions from housing and mobility, covering Scopes 1, 2, and 3. To date, emissions reporting has primarily concentrated on Scopes 1 and 2. However, actions have begun to expand to include data collection and insights for Scope 3 emissions.

Going forward, further measures will be taken — including the addition of more countries — in alignment with the expansion of countries included in the CSR Performance Ladder.

Across Kiwa, countries are already implementing a wide range of practical measures — from adopting renewable energy and electrifying fleets to reducing energy consumption and minimizing business travel through smarter travel policies.

To support local implementation and ensure high-quality data collection, we have hosted international webinars aimed at increasing understanding of the requirements and definitions among Kiwa colleagues. These sessions have helped build awareness and capabilities across the group.

Going forward, we will continue to focus on improving data completeness, collection, processing, and accuracy — which remain challenging areas — while advancing practical steps to reduce our overall CO₂ emissions.



Countries and *ambassadors*

Engaging colleagues through **Planet Week 2024**

We introduced Planet Week in 2024 — a global campaign designed to engage colleagues in our sustainability journey. Local teams organized diverse activities, raising awareness about emissions reduction, biodiversity, and our shared environmental responsibility.



No **one-size-fits-all**

"Renewable energy is an important energy source for the future. However, it is important to know that no renewable resource is inherently superior to others; rather, a well-rounded approach drawing on various resources is advisable.

For example, wind turbines are particularly effective in areas where wind is plentiful, while photovoltaic panels thrive in regions with abundant sunlight. Similarly, hydropower is vital during significant rainfall, and biomass can be particularly useful in areas with considerable agricultural waste.

Our collective emphasis is on nurturing a culture of sustainability and reducing our dependence on fossil fuels. Realistically implementing this vision is essential. For instance, while electric vehicles are indeed a step toward sustainability, it is worth noting that the production of lithium batteries poses certain environmental challenges. Furthermore, the disposal of millions of photovoltaic panels worldwide presents additional concerns. Although these issues may be complex, fostering a culture of sustainability is crucial, as it affects us all. I am deeply committed to education, outreach, and promoting sustainable lifestyles, and I believe these efforts will contribute significantly to our shared goals."

Luca Votta

Global Business Sector Leader Renewable Energy, Kiwa





Chapter 3

Our commitment to colleagues' *health, safety, and well-being*

Health, safety, and well-being are essential to who we are, and in this chapter, we show how we are building a culture where people and their safety come first. You will learn how tools like the Kiwa SAFE Together framework and the Safe-T Impact app make safety more visible and actionable. We also highlight how we are making strides in fair pay, gender equality, and inclusion, with colleagues across the globe helping shaping a work environment where everyone feels respected, supported, and empowered.

Building a culture *of safety*

We now turn to another key pillar of our ESG Route: caring for our people. At Kiwa, health, safety, and well-being are non-negotiable — and essential to building a strong, sustainable organization.

In 2024, we continued our path to strengthen our commitment to the health and safety of colleagues, customers, and partners by improving internal safety structures and promoting awareness across all levels of the organization. We believe safety is a shared responsibility — and that a strong safety culture begins with informed, empowered colleagues. To foster this, we continued to enhance tools, processes, and behaviors that make safe practices second nature. Our goal is simple and essential: every colleague should return home safe and well at the end of each day.

Part of the **SHV Health & Safety Community**

We continued deepening our integration into the SHV Health & Safety Community — embedding shared values and aligning our health and safety approach across the Kiwa Group. As part of this journey, we adopted SHV's safety KPIs and continued monthly reporting to drive consistency and accountability.

This focused effort has helped raise safety awareness, accelerate feedback loops, and strengthen our ability to learn from incidents — supporting continuous improvement in our safety practices.

Kiwa Health & Safety Community

This commitment is further reinforced through the Kiwa Health & Safety Community — a global network that brings colleagues together to share knowledge, address challenges, and strengthen safety awareness across the organization.

Led by our Global Head of Safety, the community plays a vital role in aligning efforts across countries. At the same time, local Health & Safety teams ensure implementation at national level.

As Kiwa continues to grow, integrating new companies into this shared approach remains a key priority — helping us maintain consistent standards and embed a proactive safety culture throughout the Kiwa Group.

Kiwa SAFE together framework

In 2024, we continued to roll out the Kiwa SAFE Together framework — first introduced in 2023 — embedding it more consistently across the organization. This framework should be used in conjunction with local processes and procedures to ensure we work safely and comply with local laws.

Our leaders support colleagues to apply the framework in their daily work throughout our Visible Felt Leadership pillar.

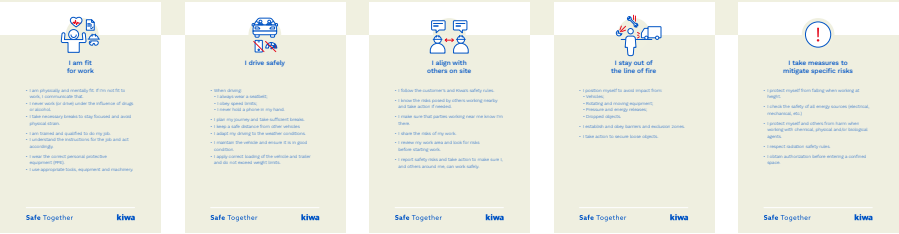


Safe Together

- The framework is built on three core elements:**
- 1. The Power to STOP** — Every colleague has the authority — and responsibility — to stop work if it cannot be performed safely. This empowerment is supported by both the KMB and local management.
 - 2. The Last-Minute Risk Assessment (LMRA)** — Before starting any task, colleagues are encouraged to pause and assess potential risks, promoting thoughtful, real-time decision-making.
 - 3. The 5 Life-Saving Rules** — These focus on preventing serious injuries and fatalities. Each rule is accompanied by practical guidance, a recognizable icon, and an animation to ensure understanding. All materials have been translated into 18 languages to ensure maximum accessibility at local level.



In addition to reinforcing individual behaviors, we introduced an organizational pillar to guide the consistent implementation of Kiwa Minimum Requirements — a set of baseline safety standards that all entities must meet, regardless of location or local regulations. These requirements ensure that the Life-Saving Rules are not only understood but also embedded into our daily systems and processes. In doing so, we translate safety principles into practical, everyday actions — strengthening our culture of prevention and care across the Kiwa Group.



Safe-T Impact— our digital safety app

To complement the Kiwa SAFE together framework and promote consistent safety practices, we launched Safe-T Impact in 2024 — a digital app designed to standardize how we report, track, and respond to safety incidents across the organization.



A platform built for people

- Created for both internal use and customers.
- Features simple, standardized forms to improve data quality.
- Enables better organization-wide analysis of safety trends.



Enhanced by user feedback

Several new features were added in 2024 to improve usability and ensure the app remains practical and intuitive. A standout addition is the Safety Walks Form which encourages leaders to connect directly with colleagues through on-site conversations and observations. This builds real-time feedback loops and promotes visible safety leadership across teams.



A smarter way to learn from incidents

Safe-T Impact also introduces:

- A unified approach to incident investigation.
- Faster follow-up and implementation of corrective actions.
- Shared learning across countries and teams.



Real-time reporting for all

In 2025, every Kiwa colleague will gain access to the Safe-T Impact app — enabling direct reporting of incidents and near-misses from the field. This shift puts greater emphasis on leading indicators, helping us:

- Identify risks proactively.
- Act before harm occurs.



Our shared goal

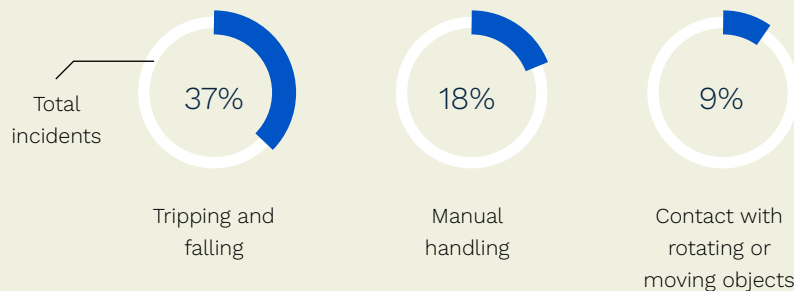
The Safe-T Impact app helps us remain focused on one ultimate goal: **Every colleague returns home safe and well — every day.**



Safety incidents: recordables and Serious Injury or Fatality (SIF)

In 2024, we remained fully committed to the highest standards of safety - working to reduce incidents, protect our colleagues, and foster a culture of continuous improvement across all Kiwa locations.

The most common types of incidents reported in 2024



A total of 65 safety incidents were reported, resulting in a TRCF of 0.6. While this figure varied across countries, it marked continued progress in strengthening our safety performance globally.

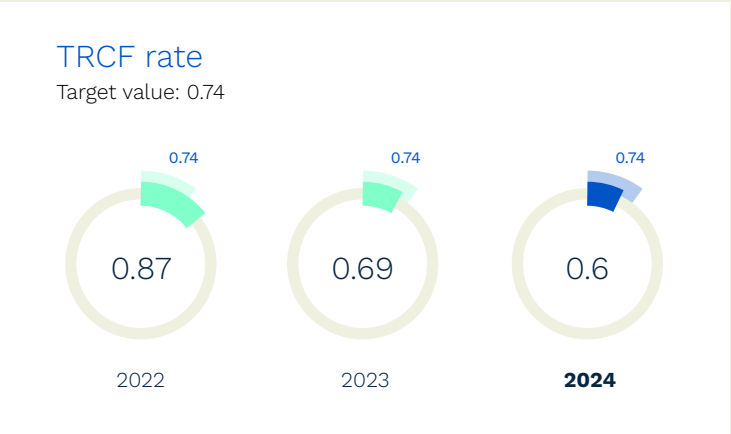
One incident was classified as a SIF: three colleagues were seriously injured in a road accident. We provided full support to them and their families.

Every incident was subject to root cause analysis, with actions taken to prevent recurrence. The most frequent contributing factors included:

- Incomplete LMRAs.
- Improper use of Personal Protective Equipment (PPE).
- Other parties on site (contractors, customers) putting our colleagues at risk.

By learning from each case and applying preventive measures, we continue to build a safer workplace — where risks are understood, safety is prioritized, and everyone plays an active role in protecting one another.

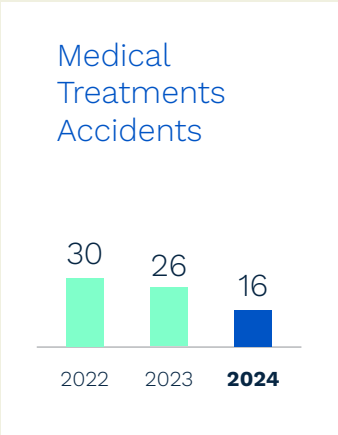
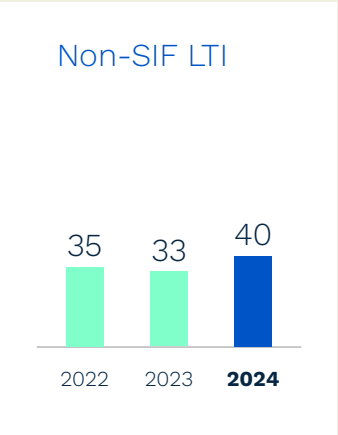
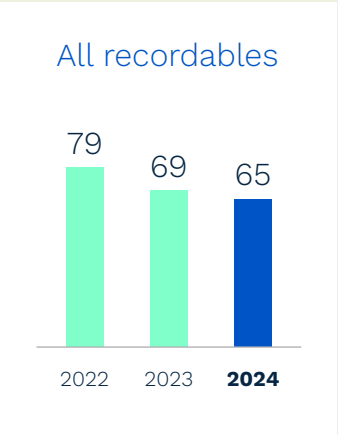
Current status



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



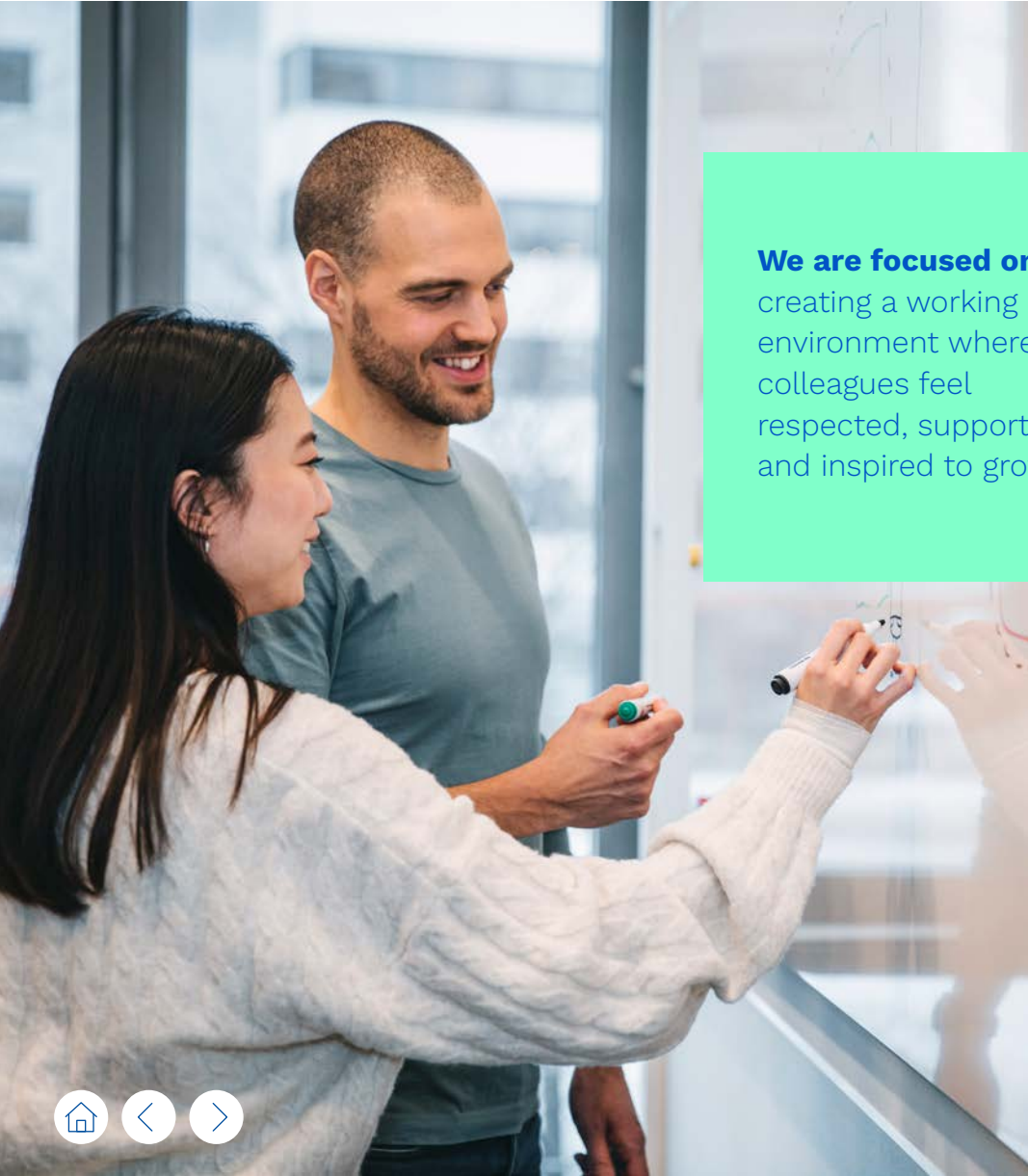
* The number refers to Serious Injuries only; no Fatalities recorded

Global Safety Week

In September 2024, we marked our third annual Global Safety Week — a moment dedicated to placing safety front and center across Kiwa. This year's theme, The Power to STOP, echoed one of the core principles of our Kiwa SAFE together framework: every colleague has the right — and responsibility — to stop work if it cannot be done safely.

The global program featured webinars, quizzes, and hazard hunts, while local teams designed their own activities tailored to their specific environments and risks. Throughout the week, colleagues shared personal testimonials about work-related injuries, while sessions explored the psychology behind (un)safe behavior. Local initiatives addressed a wide range of topics — from the proper use of PPE and compliance with safety regulations to ergonomics, fire drills, role-modeling safe behaviors, on-site safety walks, and the importance of speaking up when something feels unsafe. We also placed special emphasis on mental well-being, recognizing its essential role in fostering a safe, healthy, and supportive workplace.





We are focused on
creating a working
environment where
colleagues feel
respected, supported,
and inspired to grow.

The Kiwa employee *experience*

A positive employee experience is essential to our long-term success — and to delivering on our ESG ambitions. We are focused on creating a working environment where colleagues feel respected, supported, and inspired to grow. This includes prioritizing well-being, enabling development, and fostering a culture of inclusion and belonging.

Through our CSRD-aligned DMA, we identified four topics as material to our impact on our own workforce: health and safety, gender equality and fair pay, training and skills development, and Diversity, Equity, and Inclusion.

Earlier in this report, we explored our actions to strengthen health and safety. The following sections take a closer look at how we are addressing the remaining three topics — and how our leaders are helping to shape a meaningful and consistent experience for every colleague across Kiwa.

Our leaders

Delivering on our promise begins with strong leadership. Under the guidance of CEO Luc Leroy, our KMB provides strategic direction and fosters an employee-centered approach across the global organization.

The KMB includes from left to right:

- **Nicolas Kyndt**
Chief Operating Officer (COO) for Europe
- **Bastiaan Moolenaar**
Chief Integration and Transformation Officer (CITO)
- **Marrianne Groeneveld**
Chief Human Resources Officer (CHRO)
- **Koen Beeckmans**
Chief Financial Officer (CFO)
- **Matt Courtney**
Chief Operating Officer (COO) for the USA, Canada, Asia, Australia, and New Zealand
- **Luc Leroy**
Chief Executive Officer (CEO)

Together, they are committed to strengthening Kiwa's foundation for sustainable growth while ensuring our colleagues remain connected, supported, and aligned around our shared values.



Our commitment to *our employees*

In 2024, we focused on further supporting new and existing colleagues as our workforce grew to more than 12,000 globally. A key priority was the effective onboarding of new employees to ensure they feel connected, informed, and engaged from the outset. This effort, combined with our ongoing commitment to our existing colleagues, whose skills and expertise are vital to our success, has been central to our strategy.

To reinforce our corporate values — ‘We ARE Kiwa’, Ambitious, Reliable, Engaged — we developed a dedicated program to encourage the dialogue on how to bring these values to life, shape our culture, and drive sustainable performance together.

Added to this, we selected a new provider for our bi-annual Kiwa Employee Experience Survey, set to launch in May 2025. The updated tool will provide anonymous insights into employee satisfaction and offer practical guidance to managers and teams on strengthening motivation, behavior, and workplace culture. The first pilots of the survey will take place in Kiwa Sweden.

We are
**Ambitious,
Reliable, and
Engaged**



Gender equality and *Fair Pay*

At Kiwa, we believe that Equal Pay as well as Fair Pay are fundamental to an inclusive and respectful workplace. Equal pay means all colleagues — regardless of gender or ethnicity — receive equal pay for equal work, have equal opportunities to grow, and are equally recognized for performance. Fair and equal pay means that compensation packages are appropriate and aligned with the value of the work performed.

To help bring this commitment to life, we began implementing the SHV rewards policy in 2024. This policy outlines a shared set of principles that guide our approach to fair and equal pay and help ensure a consistent and equitable experience for colleagues across all Kiwa entities.

These principles **include:**

- **External equity** — Offer competitive pay packages aligned with local market conditions.
- **Internal equity** — Apply a job framework to analyze equal pay for equal work and promote equal treatment in line with our policies and guidelines.
- **Governance** — Deploy clear and transparent reward policies and processes while applying the 'one-over-one principle,' whereby individual reward decisions require approval from the next level in the organization, strengthening objectivity in decision-making.
- **Motivate to perform** — Encourage employees to perform by linking rewards to results, without compromising on sufficient levels of guaranteed pay.
- **Benefits** — Providing relevant, market-aligned benefit packages such as insurance, various forms of leave, and green mobility support for commuting.
- **Accountability and transparency** — Providing accessible and relevant information about terms and conditions of employment.

To assess how well these principles are being applied in practice, we use analytical tools that support compliance with evolving legal requirements and enable detailed equity analysis across countries.

Initial findings have shown that while we are moving in the right direction, there is room for greater transparency in how HR practices, policies, and pay-setting mechanisms are communicated and applied. In response, we will roll out a series of workshops for general and HR managers in 2025 to support learning, alignment, and ongoing progress.



A large, circular tunnel under construction, with two workers in high-visibility vests and hard hats standing in the distance, looking at a set of plans. The tunnel's interior is metallic and shows the structural rings and cables.

Diversity, Equity & *Inclusion*

Diversity, Equity, and Inclusion are equally vital to building a respectful and inclusive workplace at Kiwa. We are focused on creating an environment where every colleague feels valued, supported, and empowered to thrive.

A diverse workforce brings broader perspectives, supports innovation, and helps us attract and retain top talent. In 2024, we continued to embed inclusive practices across the organization — from unconscious bias training to global moments such as International Women's Day and Diversity, Equity, and Inclusion Week, which encouraged storytelling, learning, and connection.

We've made visible progress on gender diversity, with women now representing over 30% of our workforce. Increasing female representation in senior roles remains a key ambition for Kiwa.

Looking ahead, we will broaden our focus to include age diversity — aiming for a more balanced generational mix that combines experience with fresh thinking.



People and *inclusion*

Embedding Diversity, Equity, and Inclusion into Leadership

We made progress on our Diversity, Equity, and Inclusion goals in 2024 by launching a focused Action Plan and making inclusive leadership a core part of our company culture. Key milestones included improving recruitment practices, increasing female representation, and expanding training. Moving forward, we will continue working towards meaningful change, with input from employees, clear targets, and a commitment to a people-first approach.

Reflecting on progress on International Women's Day

In 2024, we marked International Women's Day by celebrating women across Kiwa who lead teams, break barriers, and drive inclusion. Through initiatives like mentorship, flexible work policies, and equal opportunity, we aim to create a fairer workplace. Our efforts to promote greater representation, equity, and support for all continue as we work to make a positive impact both at Kiwa and across the industry.

Training and skills development

Building an inclusive workplace also means investing in people's growth. At Kiwa, we believe that continuous learning is essential to both individual empowerment and organizational success.

We provide technical training to ensure colleagues meet accreditation standards and keep pace with changing industry requirements. In 2024, we expanded our efforts to include leadership development. The training 'Management Essentials' was launched in the Nordics, the UK, and Belgium, with further rollout planned.

By combining technical expertise with strong leadership capabilities, we are fostering a culture of learning that supports personal development, team performance, and long-term value for Kiwa.





Countries and *ambassadors*



Safety starts **with all of us**

“I am delighted to contribute daily to Kiwa’s purpose: ‘We are committed to a safer and more sustainable world.’ In 2024, our Health & Safety (H&S) community saw significant growth. Alongside our Core Team, we established a global team to discuss all aspects of health and safety at Kiwa. Our focus has been on further implementing our safety culture program, Safe Together, and supporting every individual, leader, and organization in this endeavor.

During Safety Week, we emphasized the Power to STOP through webinars on accidents and the psychological aspects of (un)safe behavior. A highlight for me was the safety quiz, which saw participation from colleagues worldwide! I am also incredibly proud of the safety training programs we developed with the Core Team, set to launch in 2025.

These initiatives are a collective effort involving many colleagues from various Kiwa countries and departments. To me, this demonstrates our serious commitment to the safety of every colleague — both physically and mentally. It truly embodies the belief that only together we can be SAFE.”

Ellen De Geest

Global Head of Safety, Kiwa

Safety **in action**


“Our Kiwa Australia and New Zealand teams have focused on improving our Health, Safety, and Environmental Management Systems in 2024. Using the Kiwa Safe Together program, we were able to embed further our employees’ knowledge around common hazards and, importantly, the ‘Power to Stop.’

Much of the work Kiwa employees conduct in Australia and New Zealand is on customer sites such as construction projects; therefore, all employees must understand the risks of their work and the risks of the work around them. Our managers have had training on the ‘Power to Stop’ and understand how important it is for employees to be comfortable reporting their concerns about unsafe work practices.

We completed the first of Kiwa’s STEP (SAFE Together and Evolution Plan) plans to make sure that all our Health and Safety processes align with the requirements of the Kiwa Safe Together Program. This allowed us to review some of our existing procedures and ensure that all companies in the Kiwa Australia/New Zealand group follow Kiwa’s Health and Safety programs.”

Lucy Courtney

HSE Manager, Kiwa Australia and New Zealand

A close-up photograph of a hand holding a black hydrogen fuel nozzle. The nozzle has a white circular label with a red 'H2' and the word 'Hydrogen' in red. Below that, the 'KIWA.com' logo is visible. The nozzle is being inserted into a blue vehicle's fuel port. The background is dark and out of focus.

Chapter 4

Sustainable services

Kiwa plays a vital role in helping society move toward a more sustainable future, and this chapter shows how. Whether it is renewable energy, ESG audits, circular economy services, or verification of product footprinting, we support customers with the insights and tools they need to meet growing sustainability expectations. You will get to know our International Sustainability Platform and see how we bring global goals to life through collaboration, innovation, and action, in every region where we operate.

Our role in making society *more sustainable*

Just as people's well-being is central to how we work at Kiwa, sustainability is central to why we do it. As the world accelerates its shift to renewable energy, our role in ensuring safe, reliable, and effective solutions becomes more vital.

Solar, wind, green hydrogen, hydro generation, and biomass are all key to this transition — but only if they are safe, reliable, and effective. Through our Renewable Energy Business Sector, we work closely with companies across the energy market to ensure these innovations are fit for purpose — helping build a healthier, more sustainable future for generations to come.



How we embed sustainability in our services

At Kiwa, we translate sustainability ambitions into impact on the ground. The International Sustainability Platform (ISP) helps us extend this approach internationally, supporting our customers as they respond to new requirements and pursue their sustainability goals.

Our International Sustainability Platform (ISP)

Launched in 2022, Kiwa's International Sustainability Platform (ISP) plays a central role in expanding our sustainability services and expertise. In 2024, we strengthened its impact by helping customers reduce their environmental footprint, meet certification standards, and respond to evolving regulations such as the CSRD.

Moreover, through our Business Sector Sustainability, we offer services, including footprint calculations, sustainable product certification, and ESG guidance — supported by a growing international network.

As regulatory landscapes continue to evolve — including developments such as the CSRD, and the Construction Product Regulation (CPR) — the ISP remains a vital platform for knowledge sharing, customer support, and cross-border collaboration.

Bringing global goals to life

“In 2015, I started working for Kiwa CMR — Kiwa's food, feed, and farm division in the Netherlands. More recently, in September 2023, I joined the International Sustainability Platform team (now known as Business Sector Sustainability). This move fits into my life-long personal interest in sustainability.

To me, it is important that Kiwa is genuinely committed to making a meaningful impact through our sustainability-related services. Colleagues all over the world collaborate based on their expertise, knowledge, and ambitions to enable the transformation to a climate-neutral, sustainable economy. That is what we call ‘global presence, local knowledge’ — a necessity given the challenges we are facing regarding climate change. I am proud to work together with all of these colleagues to help make this transformation happen.”

Janet Corsius

Project Manager Sustainability Platforms and Team Member of Business Sector Sustainability, Kiwa



Countries and
ambassadors



A growing portfolio of ESG services

Building on the strength of our global network, we expanded our ESG services in 2024 to meet evolving customer needs and regulatory demands.

At Kiwa, we offer a broad and expanding portfolio of ESG services to help customers meet rising expectations around transparency, regulation, and sustainability performance. In 2024, we continued to strengthen our capabilities — supporting clients across sectors with trusted, data-driven solutions.

Our services span the full value chain, from product-level metrics such as carbon footprint calculations and Environmental Product Declarations (EPDs) to company-wide support in ESG certification, due diligence, and circular economy strategies. As demand for reliable ESG data continues to grow, we remain committed to expanding and adapting our services to meet evolving customer needs.



Product-level impact and metrics

A core part of our sustainability services is helping customers quantify environmental impact — both at the product and company level.

At the product level, EPDs are among our fastest-growing services. Based on Life Cycle Assessments (LCAs), EPDs provide transparent, comparable, and third-party verified data on a product's environmental performance across its lifecycle — from raw materials to disposal.

In 2024, we expanded our EPD services to ten European countries and China and launched the EPD Academy to strengthen internal expertise and share insights with external stakeholders.

Beyond EPDs, we offer tailored solutions for specific sectors. These include Product Carbon Footprint calculations (ISO 14067), which are widely used in automotive, and the Product Environmental Footprint (PEF)

approach, which is applied in food, feed, farming, and textiles.

At the company level, we support Corporate Carbon Footprint calculation and verification. In 2024, we added a dedicated feature to R<THiNK — our software platform for managing sustainability data — to simplify this process. We also continued our role as an accredited verifier under ISO 14064-1.



ESG Certification and sustainable due diligence

We continue to expand our ESG certification services across industries, helping businesses comply with emerging legislation and align with best practices in sustainability and governance. In 2024, we introduced and strengthened several key offerings:

- **SEE-solar certification** — Developed by Kiwa for the solar sector, now delivered by trained auditors in key markets including China.
- **EU Battery Regulation support** — Covering product carbon footprint, verification of recycled content, and supply chain due diligence in line with new EU requirements.
- **Conflict minerals verification** — Providing independent audits to support compliance with the EU Regulation on Conflict Minerals, backed by our global network of expert auditors.

These services enable our customers to demonstrate compliance, reduce risk, and build trust with their stakeholders.

Circular economy

As part of our broader ESG services, we also support companies in accelerating the transition to a circular economy — a key pillar of sustainable business. Our work focuses on helping organizations reduce waste, improve resource efficiency, and increase transparency across supply chains.

In 2024, we expanded our services in recycling streams such as plastics, e-waste, metals, and paper, offering support across:

- **Recycling processes and recyclability.**
- **Verification of recycled content.**
- **End-of-waste status.**

Our work with schemes including RecyClass, KiPlas, ISCC, WEEELABEX, and End of Waste ensures customers meet national and international standards. We audit process integrity, material traceability, and environmental performance across the full chain.

To explore our full range of sustainable services, [please click here](#)



Enhancing transparency through our **online ESG presence**

To better ensure transparency and clarity around our sustainability work, we redesigned our corporate website in 2024. The updated site offers clearer navigation, improved structure, and easier access to our ESG services, initiatives, and impact stories — helping customers and partners understand how we support the transition to a more sustainable future.

Here are four key areas now featured on the site:

1 Sustainable solutions for business

Our updated Sustainable Solutions portal offers a comprehensive overview of the services available to support businesses on their sustainability journey. Key offerings include:

- Life Cycle Assessments (LCA)
- Environmental Product Declarations (EPD)
- Carbon Footprint (CFP) verification
- ESG audits and certification
- Recycling and circular economy services.

[Explore our Sustainable Solutions](#)



2 Contributing to a safer world

At Kiwa, we are committed to ensuring the safety of products, services, and organizations across multiple industries. Our testing, inspection, and certification services cover:

- Electrical and electronic equipment
- Fire safety and security
- Medical devices
- Food safety
- Building safety
- Cybersecurity.

[Discover our safety contributions](#)



3 Supporting the hydrogen revolution

Hydrogen is a key enabler of the global transition to cleaner energy. Our dedicated hydrogen services ensure this important energy source is rolled out safely and efficiently. Our work in the hydrogen sector spans across multiple areas, from zero-emission mobility to industrial energy.

[Learn more about the hydrogen revolution](#)



4 Securing digital information

In today's digital world, securing sensitive business information is crucial. At Kiwa, we offer services that help organizations protect their information assets, including ISO 27001 certification, ensuring their data's confidentiality, availability, and integrity.

[Read more about securing digital information](#)



Collaborating for a greener future

Sustainability projects with our customers

We know that real progress happens through collaboration. That is why we partner with customers to meet ESG goals and enable and accelerate them. Our role is twofold: to amplify our own impact while enabling others to do the same through practical support, innovative services, and a shared commitment to sustainability.

We focus our expertise where it has the greatest effect — empowering customers to lead the way toward a greener future.

Here are two examples of how we're working with and for our customers to drive positive change:

1 Powering the energy transition with the PV Module Reliability Scorecard

PV Evolution Labs (PVEL) — a Kiwa Group member — helps support transparency in the solar supply chain. Each year, PVEL publishes the PV Module Reliability Scorecard, which evaluates module reliability based on rigorous, independent testing of manufacturers' complete bill of materials. Participation is voluntary yet growing — a sign of increasing industry demand for quality, transparency, and trust. The scorecard is now a vital benchmark for PV buyers worldwide.

2 Standardizing Sustainability with Product-Specific Rules for Environmental Assessment of Commercial Coffee Machines

In 2024, we developed Product Specific Rules (PSR) for commercial coffee machines. These define how to consistently calculate and report environmental impacts across the product lifecycle — from production and usage to end-of-life.

Developed in line with ISO 14025 and EN 50693, the PSR enables:

- Transparent LCA and EPD creation
- Fair comparisons between products
- Stronger EcoDesign and lower environmental footprints.

By setting shared standards, we empower manufacturers, LCA practitioners, and buyers to make **more informed, sustainable decisions.**



Sustainability *in action*

Throughout 2024, our teams delivered local initiatives that aligned with global goals — driving sustainability progress across the 3 Ps. Here is a look at some of the highlights.



Planet and climate

Taking Action for Earth Day and Beyond

On Earth Day we focused on simple, everyday climate actions, such as reducing water and energy use and recycling electronics. These actions are part of our ongoing commitment to sustainability, supported by services like LCAs, ESG audits, and circularity programs. Our focus on long-term environmental impact continues well beyond Earth Day.

Progressing in Hydrogen Certification

Vinçotte, part of the Kiwa group, applied for EU recognition as a hydrogen certification body in 2024 under the Renewable Energy Directive. This development highlights our proactive role in shaping a sustainable energy future. Going forward, certified hydrogen will play a key role in decarbonizing transport and industry, driving widespread environmental change.

Advancing a Circular Future

We grew our recycling initiatives across various sectors, including plastics, e-waste, and textiles, in 2024. We launched new certification schemes, conducted audits, and supported policy improvements to promote circularity. Through global partnerships and public engagement, we are helping drive the shift towards a circular economy. Beyond marking Global Recycling Day, we remain committed to reducing waste and promoting sustainable practices.

Strengthening our global impact this World Water Day

We marked World Water Day by highlighting our long-standing legacy in safe drinking water and our involvement in shaping Europe's new Drinking Water Directive. With a history rooted in post-war water safety, we continue to offer trusted testing, certification, and sustainability services, supporting customers worldwide in safeguarding water as a shared global resource.

The built environment

Furthering sustainable concrete solutions

We expanded our concrete certification, low-carbon concrete verification, and crushed concrete (EEJ) certification in 2024. Through inspections, CE marking, and national approvals, we supported clients in lowering emissions and meeting regulatory standards. We will continue to innovate for a more circular and carbon-conscious construction sector.

Building a more sustainable future with concrete

We furthered our global concrete sustainability services by expanding EPDs, Concrete Sustainability Council (CSC) certification, and launching our new Sustainability Product Passport (SPP). Through partnerships, technical expertise, and international training, we are supporting the industry in reducing its environmental impact — a key part of our work today and in the years ahead.



Food, agriculture, and animal welfare

Kiwa Ecuador nominated for GLOBALG.A.P. Changemaker Award

We were proud to see Kiwa Ecuador nominated for the GLOBALG.A.P. Changemaker Award in 2024 — recognizing our role in transforming agriculture through sustainable certification. By supporting smallholder farmers and promoting responsible practices across Latin America, we continue to drive positive change and shape a resilient, ethical food supply chain for the future.

Launching ZERYA® certification

In 2024, we launched ZERYA® certification across Europe, supporting fruit and vegetable producers in delivering residue-free, sustainable food. By reducing pesticide use, this certification protects ecosystems and boosts market competitiveness. We are proud to help farmers work towards climate-conscious agriculture and healthier food production.

Bringing Animal Welfare® certification to Latin America

We certified Costa Rica's Lekkerland as the first Animal Welfare® recipient in Latin America in 2024, supporting transparency and humane practices in agri-food production. This reflects our commitment to high welfare standards and sustainability — helping producers gain consumer trust, improve productivity, and compete in international markets.



Food safety and resilience

How ASI advanced food safety education

Our US-based company, ASI, marked Food Safety Education Month in 2024 by promoting awareness, education, and industry support. From expert-led training to student scholarships and advocacy, we reinforced that food safety is everyone's responsibility. One of the key initiatives supported was STOP3000 — a national campaign aimed at reducing the 3,000 foodborne illness deaths that occur in the US each year. By engaging in these efforts, we strive towards a safer, more informed supply chain rooted in knowledge and collective action.

Marking World Food Safety Day and protecting global food systems

We marked World Food Safety Day in 2024 by showing our commitment to resilient, secure food systems. From strengthening cybersecurity and certification integrity to offering one-stop-shop services across Food, Feed, and Farm, we continue supporting customers worldwide in managing risks, staying compliant, and preparing for the unexpected — from farm to fork.



Regional impact *highlights*

Kiwa BCC's 2024 impact highlights

Kiwa BCC — Beijing Certification Center Inc., part of the Kiwa Group since 2020 — is one of China's recognized certification bodies, with over 600 colleagues working across management system certification and sustainability support. In 2024, Kiwa BCC continued to contribute to China's dual carbon goals while helping businesses respond to changing ESG expectations through training, services, and sector-focused partnerships.

Promoting EPDs and Sustainable Product Certification

In July, Kiwa BCC partnered with the EPD Promotion Center to host a public training session on EPDs. The session supported businesses in understanding LCAs, quantifying product-level environmental impacts, and aligning with ISO 14025. As an EPD Program Operator, Kiwa BCC plays a role in promoting more transparent, data-driven sustainability practices.

Third-party verification for building materials carbon labeling

In 2024, Kiwa BCC was selected by the China Building Materials Federation as a third-party verifier for the national Building Materials Carbon Label platform. This role supports more consistent and reliable carbon footprint disclosures in the building sector — helping to enhance trust and encourage low-carbon decision-making across the supply chain.

Training and capacity building for sustainable business practices

Throughout the year, Kiwa BCC organized training sessions on China's dual carbon policies and ESG compliance, working with over 100 businesses to share practical knowledge. In collaboration with the Deyang Enterprise Service Center, the team also provided guidance on carbon management, sustainability reporting, and overseas market regulations — helping businesses prepare for emerging expectations.

Promoting green products and low-carbon practices

To further support low-carbon transitions, Kiwa BCC worked with the Chongqing Jiulongpo District Market Supervision Bureau to raise awareness about green certification and sustainable product use. Through public forums and information campaigns, the team helped promote an understanding of green building labels and the wider benefits of sustainable procurement.

国家双碳政策及企业发展的
新挑战与新机遇”专题培训



Kiwa Latin America 2024 impact highlights

Throughout 2024, significant efforts have been made across Kiwa Latin America to advance initiatives that reduce environmental impact, promote social responsibility, and enhance workplace well-being.

Representing operations in Brazil, Chile, Colombia, Costa Rica, the Dominican Republic, Ecuador, Guatemala, Mexico, and Peru, the region helps drive progress on the group's ESG priorities through context-specific initiatives.

The highlights that follow provide a snapshot of 2024's progress, sharing insights from a handful of countries.

Ecuador

Sustainability and community

In 2024, Kiwa Ecuador advanced its commitment to sustainability and community development with initiatives aligned to SDGs 2 (Zero Hunger) and 3 (Good Health and Well-being). In the canton of Guamote, Chimborazo province, projects focused on supporting approximately 500 families through environmental restoration and access to resources. Efforts included the planting of 550 native trees and fencing around key water sources — helping to protect local ecosystems and strengthen water sustainability.

Kiwa Ecuador also continued its annual outreach to vulnerable communities, providing targeted donations supported by employee contributions. Additional activities included health and nutrition training, recycling campaigns, urban gardening, composting, and promotion of sustainable certifications.

In recognition of these efforts, Kiwa Ecuador received the Change Marker Award at the GLOBALG.A.P. Summit 2024 — advancing local impact through innovative and sustainable practices.



Peru

Well-being and climate responsibility

In 2024, Kiwa Peru focused on health, well-being, and climate responsibility, aligning with SDGs 3 (Good Health and Well-being) and 13 (Climate Action). Employee-focused initiatives included healthy eating awareness, active break sessions, and promotion of physical activity in the workplace.

To address environmental impact, the team launched internal campaigns on responsible resource use in the face of climate-related disruptions. Concrete actions were implemented to reduce electricity, water, and transportation consumption — with monthly monitoring to track progress and reinforce accountability.



Costa Rica

Certification and environmental impact reduction

Kiwa Costa Rica strengthened its commitment to CSR by achieving certification under the CSR Performance Ladder in 2024. Notable developments included launching a formal occupational health and safety program, reducing paper usage, and forging partnerships to expand access to sustainable certification labels.

Operating fully remotely since 2023, the team has significantly lowered electricity use and carbon emissions. These reductions have contributed to Kiwa's global footprint reporting, with Costa Rica recognized as one of the lowest energy consumers on the R<THINK platform.



Dominican Republic

Climate action and sustainability

In 2024, Kiwa Dominican Republic advanced its commitment to climate action through local initiatives aligned with SDG 13. During Planet Week, colleagues organized a recycling campaign, collecting and responsibly disposing of materials at home and in the workplace. All items were delivered to a local recycling center — reinforcing awareness around waste reduction.

In partnership with the Ministry of the Environment, the team also joined a reforestation initiative, planting trees in designated areas to support biodiversity, improve carbon capture, and restore green spaces.



These activities reflect Kiwa Latam's ongoing contribution to environmental responsibility and community engagement under the CSR Route 2025.

Kiwa North America 2024 impact highlights

Kiwa North America strengthened its sustainability and ESG practices across the United States and Canada in 2024, aligning with rising stakeholder expectations and global standards. Efforts focused on integrating ESG into daily operations, with progress made toward future compliance with regulations and certification under the CSR Performance Ladder.

The region conducted a comprehensive carbon footprint assessment — including energy use, business travel, and vehicle fleets — and set business-unit-specific reduction targets to support long-term environmental goals.

Safety remained a top priority. Programs were enhanced to eliminate lost time incidents and reduce overall safety risks, reinforcing a strong safety culture throughout the region.

Additional initiatives included expanding recycling efforts and monitoring and measuring the diversity of our workforces — supporting both regulatory compliance and local community engagement.





Countries and **ambassadors**



Sustainability built into business

“In 2025, Kiwa officially launched the Kiwa Business Sector Sustainability, building on the successful development of its sustainability services in 2024. This strategic move aims to further enhance the delivery of sustainability services to customers. Kiwa’s business sectors are specifically designed to drive growth in key areas of importance, and the creation of the Kiwa Business Sector Sustainability reflects our company’s strong commitment to serving as a trusted partner in the transition towards a sustainable economy.

This new business sector demonstrates our dual focus: improving the company’s own sustainability performance and actively supporting customers on their journey towards sustainable business practices.

The Kiwa Business Sector Sustainability team works intensively to identify and implement effective and efficient solutions for customers. These efforts include using modern software technologies, expanding and enhancing ESG certification schemes, and training and qualifying colleagues to become sustainability experts equipped to guide and support clients.

Looking to the future, the Kiwa Business Sector Sustainability is committed to building on the achievements of 2024 by maintaining momentum and pursuing ambitious targets to assist clients in their transformation towards a sustainable, climate-neutral economy. This reflects our commitment to building a future where business and sustainability work together.”

Raoul Mancke

Leader of Business Sector Sustainability, Kiwa

Training tomorrow’s ESG experts

“Technical knowledge of the environment — that is what fascinates me. I have been a member of Kiwa’s international sustainability team since 2023. My focus is on quantifying environmental impacts, mainly on LCAs and EPDs. Using my pedagogical skills, I provide dedicated Kiwa colleagues with the knowledge and tools 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. Since 2023, more than 40 Kiwa colleagues have completed the EPD Academy. As a result, we now have local experts in countries such as China, Norway, Finland, Sweden, Belgium, Türkiye, Poland, and Lithuania.

Together, we are working on implementing the Business Sector Sustainability and positioning Kiwa as a global provider of trustworthy ESG data.”

Vanja Brcan

Environmental Scientist, team member of Business Sector Sustainability, Kiwa





Chapter 5

Ethics and compliance

Doing the right thing is part of our DNA. This chapter shares how Kiwa promotes integrity and compliance across our business through our Code of Conduct, training programs, and our global Speak Up tool. You will learn how we are building a culture where people feel safe to raise concerns, trust is earned daily, and fairness and accountability are at the core of everything we do.

Our commitment to an ethical environment and the possibility *to Speak Up*

Ethical behavior and legal compliance are fundamental **to maintaining trust**

At Kiwa, ethical behavior and legal compliance are fundamental to maintaining the trust we build with our customers, colleagues, and society. Our commitment extends across all business areas — from fair competition and anti-bribery and anti-corruption to privacy, due diligence, trade sanctions, and labor rights.

To ensure we meet these standards, we maintain a solid Compliance Program. This includes our Code of Conduct, clear supporting policies and guidelines, targeted training, and a whistleblowing system.

Our framework fully aligns with SHV's guidelines and the international TIC Council principles. Together, they uphold the highest standards of integrity, independence, and social responsibility across all Kiwa operations.



Kiwa's Code of Conduct and Compliance

As a trusted provider of auditing, inspection, and testing services, we aim to build confidence through transparency and responsible conduct. Our commitment to quality and reliability goes hand in hand with high standards of integrity, anti-bribery, fair competition, and professional behavior.

To support this, we have implemented the Kiwa compliance framework — a comprehensive set of guidelines in the area of Legal, HR, and Quality. This framework is aligned with the requirements of the international TIC Council, of which Kiwa is a member.

At the heart of our compliance approach is the Kiwa Code of Conduct and Compliance: eight guiding principles that shape how we work and engage with others. These statements are part of daily life at Kiwa and reflect the values we stand for — both as individuals and as an organization.



Integrity

Kiwa operates professionally, independently, impartially, and ethically 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 with 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 when doing business.



Confidentiality and data protection

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



Competence

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



Fair labor and ethical behavior

Kiwa is aware of its social responsibility to its employees and the people, communities, and environments in which it works. Kiwa acts with honesty and fairness while respecting the 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 and *Speak Up* at Kiwa

At Kiwa, integrity is a core value that guides how we work, make decisions, and interact with others. We are committed to acting in accordance with our values, mission, and applicable laws, regulations, and internal policies.

To support this commitment, we have established a clear and supportive Speak Up policy — endorsed by the KMB — that encourages colleagues to report concerns in good faith. Whether it relates to a potential breach of our Code of Conduct and Compliance, internal policies, or the law, we want colleagues to feel safe and supported in raising their voice.

We recognize that speaking up can be difficult. That is why we treat all concerns with care and confidentiality and why creating a safe, open culture is a shared responsibility across Kiwa. Maintaining this culture helps us act responsibly, uphold our values, and continue building trust — both within our organization and with those we serve.

New whistleblowing tool: **Speak Up**

In 2024, we introduced a new global whistleblowing system — Speak Up — replacing all previously used reporting channels. Developed by SHV and operated by an independent third party, the system offers a secure and confidential way to raise concerns.

Speak Up is available in every country where Kiwa operates and can be accessed via a private online portal or by phone. It is actively promoted across all Kiwa locations to ensure visibility and accessibility.

The process follows a stepwise approach. Colleagues are first encouraged to resolve concerns directly with those involved or through their immediate working



environment. If this is not possible or effective, they can use the Speak Up system to report concerns formally.

Colleagues can follow three steps to report their concerns:

- **Provide feedback** directly.
- **Report to someone** in their immediate working environment.
- Use the **Speak Up whistleblowing tool** or another reporting channel.

Additionally, we encourage external parties to raise concerns about non-compliance with the Kiwa Code of Conduct and Compliance.

Handling of Concerns

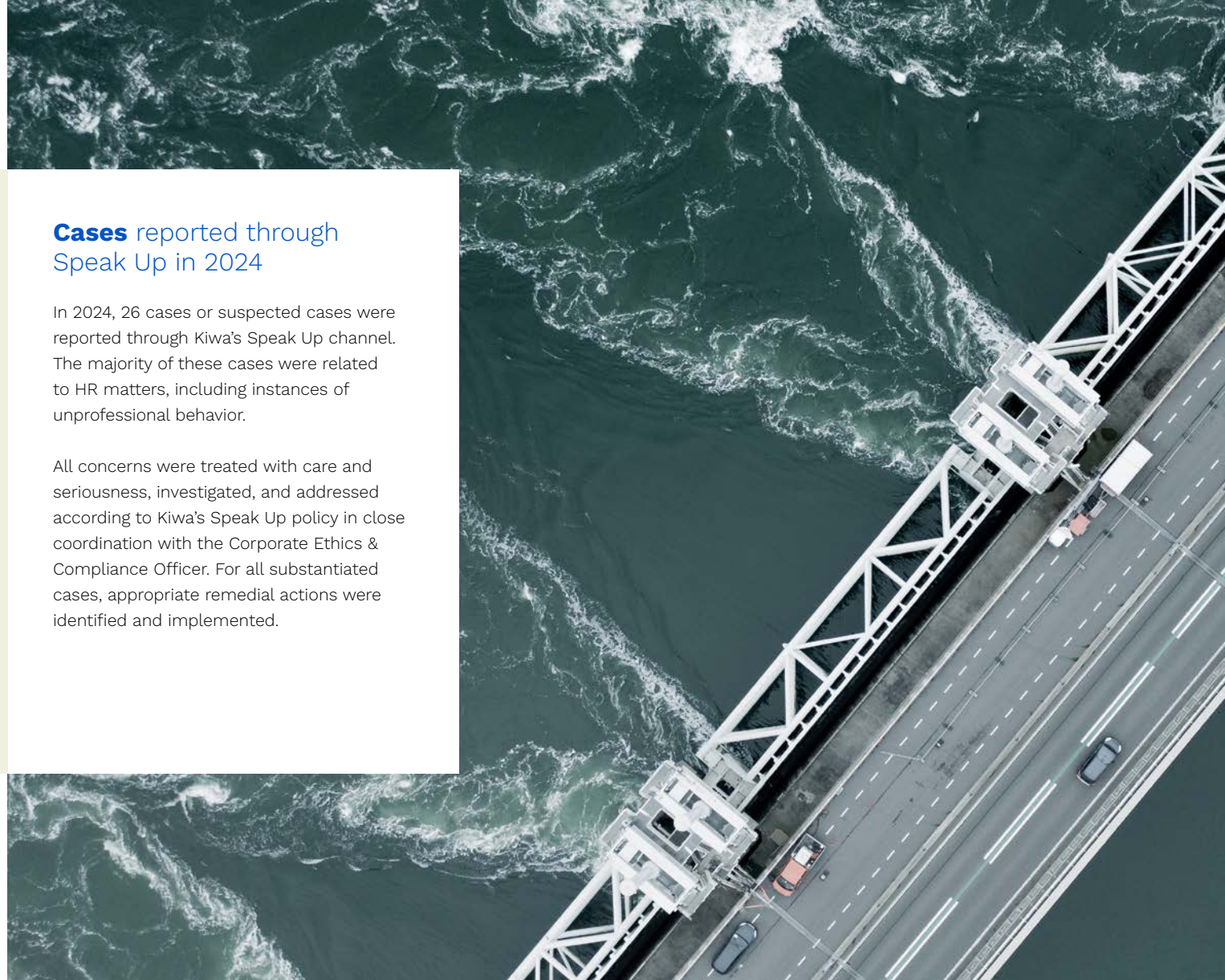
Kiwa treats all concerns with the highest level of confidentiality and care. People are welcome to report issues or ask questions anonymously; while we encourage openness, disclosing one's identity is entirely voluntary. We encourage them to be specific with dates, names, and references, as general accusations cannot be properly investigated. All reporters are protected against any form of retaliation unless they act maliciously or in bad faith.

Encouraging people to raise concerns is only one part of the equation — how we respond to these concerns is equally vital. Transparency in how cases are handled helps build trust and accountability.

Cases reported through Speak Up in 2024

In 2024, 26 cases or suspected cases were reported through Kiwa's Speak Up channel. The majority of these cases were related to HR matters, including instances of unprofessional behavior.

All concerns were treated with care and seriousness, investigated, and addressed according to Kiwa's Speak Up policy in close coordination with the Corporate Ethics & Compliance Officer. For all substantiated cases, appropriate remedial actions were identified and implemented.



Awareness and training

Alongside response mechanisms, we believe in prevention through awareness. Training plays a crucial role in embedding ethics and compliance into daily behavior.

As such, we are committed to engaging all our colleagues and raising awareness of the Kiwa Code of Conduct and Compliance. To support this, we provide information about our Compliance Program and encourage behavior that aligns with its principles.

This includes mandatory online training and conformity declarations through the corporate Kiwa Academy, covering all relevant regulations. We regularly evaluate and update our e-learning courses to ensure they remain current.

We are dedicated to maintaining high completion rates in line with the TIC Council's requirements. Over the years,

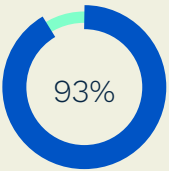
completion rates have consistently met expectations, and 2024 saw the highest levels to date across all compliance-related e-learning courses: our completion rates reached 93% for the Code of Conduct and Compliance training for all employees, 94% for Anti-bribery and Anti-corruption training, 93% for Competition Compliance for targeted employees, and 80% for Data

Protection and Privacy for all employees.

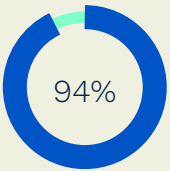
Third-party business partners, including intermediaries, agents, and subcontractors, are also aware of Kiwa's Compliance Program. They must sign a conformity declaration acknowledging our Anti-Bribery and Anti-Corruption Policy as part of the contracting process.

Current status

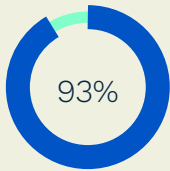
Mandatory corporate e-learning completion rates (Kiwa colleagues) end of 2024



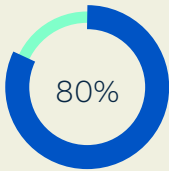
Code of Conduct and Compliance
(all employees)



Anti-bribery and Anti-corruption
(all employees)



Competition Compliance
(targeted employees)



Data Protection and Privacy
(all employees)

Governance, monitoring, *and* *remediating*

While individual awareness is vital, our governance structure ensures that ethics and compliance are upheld consistently across Kiwa. The corporate Kiwa Compliance Committee oversees the implementation, alignment, and reporting of our compliance approach.

As a member of the TIC Council — the global association for TIC bodies — we are subject to an annual external audit of our Compliance Program. We also carry out internal audits and bi-annual compliance checks to ensure ongoing performance.



When issues arise, we investigate thoroughly and take **corrective action** where needed



Countries and **ambassadors**



Doing what is right

“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 expect nothing less from us.

It depends on our people whether we succeed. They must adhere to all applicable rules and regulations in their work and interactions with our customers and other stakeholders.

That is why we have the eight-statement framework in our Kiwa Code of Conduct and Compliance. We regularly train and educate all Kiwa colleagues on integrity, competition compliance, and bribery. We assess our third parties and raise their awareness, too. We urge people to speak up and address concerns if something feels wrong or unfair — not just colleagues but customers and anyone interacting with Kiwa.

We want to be a company that creates trust — and can be trusted. We will do everything we can to earn and retain that trust. Always.”

Ilona Hüppler

Ethics and Compliance Officer, Kiwa Group

Creating connection and equality through workshops in Sweden

“In 2024, Kiwa Sweden’s HR team launched a nationwide workshop series to strengthen our commitment to equal treatment and inclusion across teams and offices. These interactive sessions sparked open conversations about respect, fairness, and belonging in the workplace.

Reaching most of our 850 colleagues in Sweden, the initiative aimed to raise awareness, encourage dialogue, and build a supportive working environment where everyone feels heard and valued.

Colleagues responded positively — especially to the use of role-playing and group exercises, which helped bring key principles to life in a practical and engaging way. This initiative reflects how we live our values by fostering connection, respect, and inclusion across Kiwa.”

Maria Karlman

Manager Quality and Sustainability



Countries and **ambassadors**



Creating space for everyone

“It may seem obvious, but at Kiwa, it holds true: our colleagues are our most important asset. Their expertise is the driving force of our organization. They apply their knowledge to support our customers and their businesses — creating trust in products and services and, in doing so, enabling future growth.

That is why we must be an excellent employer. One that recognizes each person's needs, opinions, beliefs, and personality. One that promotes fairness, respect, equality, diversity, and inclusion. One that strives to make our planet a better place for current and future generations.

We have taken — and will continue to take — steps to become such an employer. This includes ongoing investment in employability, development, well-being, education and training, job satisfaction, leadership, succession planning, and more. We are also working to position ourselves as an attractive company for new talent. Like many organizations in technical fields, this is a challenge — but one we gladly embrace. At the same time, we remain committed to retaining our existing colleagues.


When it comes to Diversity, Equity, and Inclusion, we are not yet where we want to be. For instance, we aim to increase female representation in leadership roles. On a day-to-day level, we must continue to ask ourselves: are we truly inclusive? Do we promote equality? Are we open to different perspectives and styles? Do we support those who challenge the status quo? Only by doing so can we unlock the full potential of all our colleagues at Kiwa.

Our core values — Ambitious, Reliable, and Engaged — are key to building a shared foundation based on trust, openness, and respect. After all, we value everyone at Kiwa — both as professionals and as people.”

Marrianne Groeneveld

Chief Human Resources Officer, Kiwa Group





Chapter 6

Next steps in our ESG journey

Our final chapter looks ahead to 2025. We are focused on embedding ESG even more into how we work, not as a separate initiative, but as part of our everyday business. Guided by the results of our DMA, we're prioritizing the reduction of emissions, advancing workplace safety, deepening our commitment to Diversity, Equity and Inclusion, and expanding the sustainability impact of our services. With engaged and committed colleagues, strong leadership, and the right tools in place, we are well equipped to accelerate progress and support meaningful change for our customers, communities and the planet.

Next steps in our ESG journey

Throughout this report, we have outlined how, in 2024, we strengthened our ESG foundations, aligned with CSRD requirements, and took practical steps across Kiwa to advance our commitments. As we look to 2025, we remain focused on embedding the ESG Route into everyday decision-making — not as a separate plan, but as the way we operate.

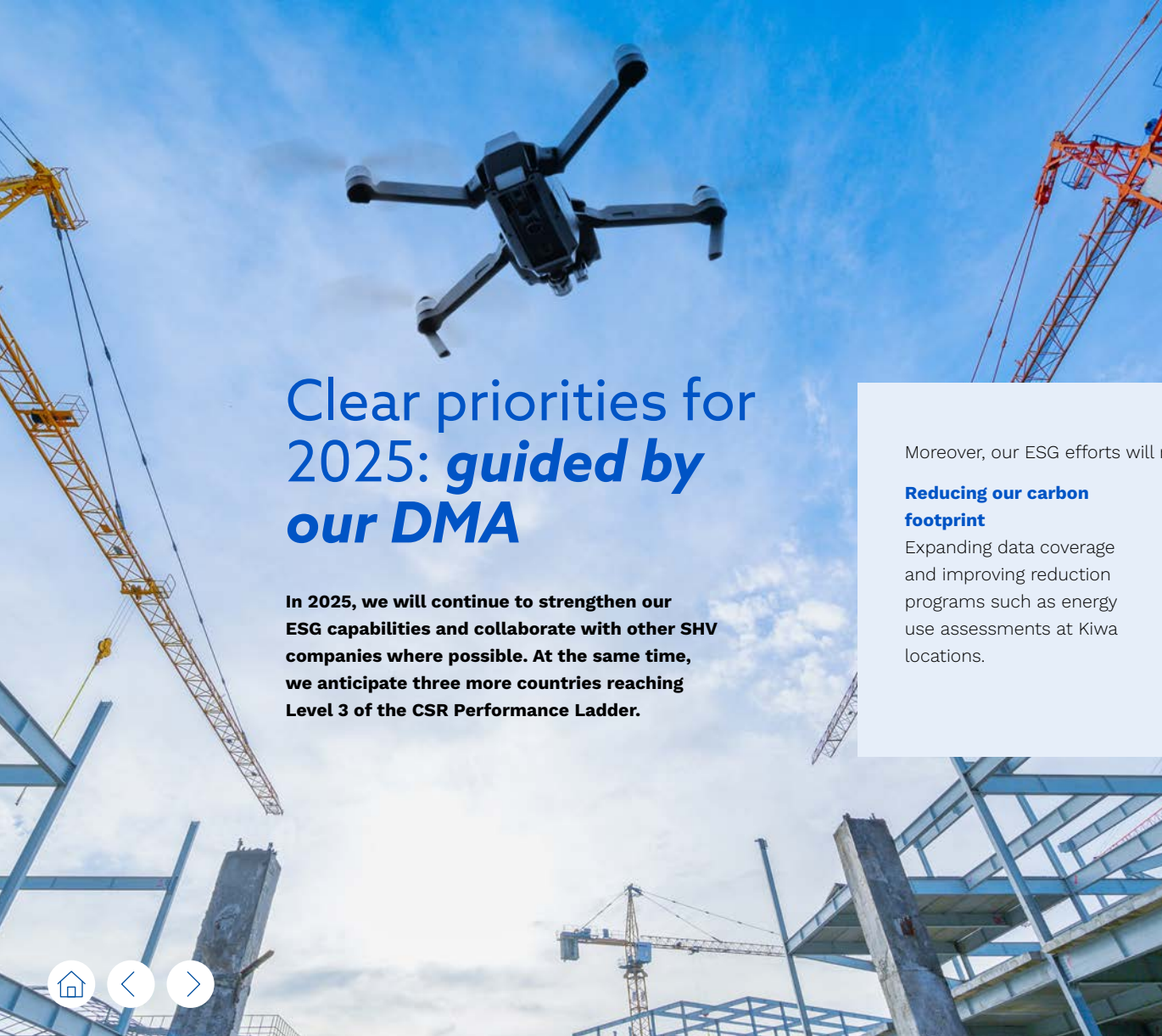
In 2025, we will take further steps to continue with our existing ESG Route, reduce our GHG emissions, further improve health and safety, support Diversity, Equity, and Inclusion, and increase our sustainability impact through Kiwa services.

Our journey toward CSRD compliance, which began in 2023, gained momentum in 2024 through a dedicated, multi-stream project based on the outcomes of our DMA. Led by experts and integrated across the organization, this initiative is helping us harmonize ESG data collection and improve internal processes — building the readiness and resilience needed for future reporting.

Kiwa countries

projected to be certified according to the CSR Performance Ladder Level 3 in 2025.





Clear priorities for 2025: *guided by our DMA*

In 2025, we will continue to strengthen our ESG capabilities and collaborate with other SHV companies where possible. At the same time, we anticipate three more countries reaching Level 3 of the CSR Performance Ladder.

Moreover, our ESG efforts will remain focused on three core areas:

Reducing our carbon footprint

Expanding data coverage and improving reduction programs such as energy use assessments at Kiwa locations.

Improving health and safety

Embedding a safety culture through the SAFE together framework and reinforcing our values.

Increasing the sustainability impact of Kiwa services

Strengthening our International Business Sector Sustainability program to better align our portfolio with customer sustainability goals.

Across regions, our progress is powered by engaged colleagues whose actions contribute to meaningful impact — locally and globally. With their continued commitment, we are confident in our ability — and responsibility — to lead.

Creating *a safer,* stronger Kiwa

Safety remains central to our ESG Route. Our ambition of zero fatalities or life-changing injuries is unchanged. In 2025, we will deepen our commitment by further embedding Visible Felt Leadership (VFL) — a transformative approach that highlights the importance of leaders being present and visibly engaged with their teams — particularly in smaller countries. We will also continue to reinforce our global Health & Safety network.

The ongoing rollout of our Safe-T Impact app will enhance the visibility of leading indicators and strengthen proactive risk management. In 2025, every Kiwa colleague will also gain access to the app, enabling direct and real-time reporting of incidents and near-misses. This shift supports

a more predictive and preventive approach to workplace safety.

The Kiwa SAFE Together framework and Life-Saving Rules will remain central to our safety approach, supported by active colleague involvement and ongoing learning.



Safety
remains
central to our
ESG Route.



Embedding Diversity, Equity, and Inclusion

In 2025, we will focus on putting Diversity, Equity, and Inclusion into practice through targeted actions. We will launch workshops for general and HR managers to strengthen their understanding of equitable practices, align local policies, and improve transparency around pay and HR processes.

We also plan to expand our Diversity, Equity, and Inclusion efforts to include age diversity — with the aim of building and maintaining a generationally balanced workforce that brings together experience, fresh perspectives, and inclusive working styles.



Accelerating customer impact through *sustainable services*

As the ESG landscape continues to evolve, so does our role in helping customers navigate new expectations and regulations. With tools such as LCAs, EPDs, and our R<THiNK platform, we enable practical, data-driven progress toward sustainability goals.



In 2025, we will further expand our ESG teams, strengthen our international presence, and offer integrated sustainability services across sectors. Our colleagues are at the heart of this work — their expertise and engagement help turn ambition into action.

By continuing to invest in the right capabilities and partnerships, we aim to continue

delivering value for customers, colleagues, and society — supporting more sustainable choices and long-term growth.

Our progress is powered by engaged colleagues worldwide, whose actions drive both local and global impact. With their continued commitment, we are confident in our ability — and responsibility — to lead.

Acronyms and Abbreviations



AI	Artificial Intelligence
BCC	Beijing Certification Centre
BRCGS	Brand Reputation Compliance Global Standards
CFP	Carbon Footprint
CO₂	Carbon Dioxide
CPR	Construction Products Regulation
CSR	Corporate Social Responsibility
CSR PL	CSR Performance Ladder
CSRD	Corporate Sustainability Reporting Directive
CSC	Concrete Sustainability Council
CE	Circular Economy
DMA	Double Materiality Assessment
EEJ	Environmental Equity and Justice
EPD	Environmental Product Declaration
ESG	Environmental, Social and Governance
ESRS	European Sustainability Reporting Standards
FSSC	Food Safety System Certification
GHG	Greenhouse Gas
H&S	Health and Safety
ISP	International Sustainability Platform
IFS	International Featured Standards
ISCC	International Sustainability and Carbon Certification

KEES	Kiwa Employee Engagement Survey
KiPlas-T	Kiwa Plastics Certification Scheme
KMB	Kiwa Management Board
LCA	Life Cycle Assessment
LATAM	Latin America
LMRA	Last-Minute Risk Assessment
PPE	Personal Protective Equipment
PSR	Product Specific Rules
R<THiNK	Kiwa's ESG data platform
RecyClass	Recyclability Evaluation Protocol for Plastics (commonly referred to simply as RecyClass)
SDG	Sustainable Development Goals
SIF	Serious Injury or Fatality
SPP	Sustainability Product Passport
STEP	SAFE Together and Evolution Plan
TIC	Testing, Inspection and Certification
TIC Council	Global association representing the TIC industry
TRCF	Total Recordable Case Frequency
UN	United Nations
WEEELABEX	Waste of Electrical and Electronic Equipment Label of Excellence
3 Ps	People, Planet, Performance

Stay in touch

Our ESG journey is one in which we walk together — with our colleagues, customers, and communities. Stay connected with Kiwa to explore the latest insights, success stories, and practical tools that support your sustainability goals.

- **Discover more on our website** — from ESG services to real-world impact stories through Kiwa Stories.
- **Follow us on LinkedIn** for updates, thought leadership, and engaging opportunities.
- **Get in touch** — whether you want to partner, learn, or take the next step on your ESG journey.

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