

ESG Report 2025



kiwa
an SHV company

Table of contents

Chapter 1

This is Kiwa

- A word from the board 4
- Who we are 5
- Where we are 6
- Key business developments in 2025 7
- Key ESG highlights in 2025 8
- *Countries and ambassadors* 11

Chapter 2

Our ESG approach and progress in 2025

- Our ESG organization 14
- Guided by Kiwa's ESG Route 15
- Our leaders 17
- ESG in execution: CSR Performance Ladder 18
- General Principle 1 in practice 19
- Level 3 of CSR PL 21
- General Principle 2 in practice 21
- Aligning with the United Nations Sustainable Development Goals (SDGs) 23
- Kiwa ESG Route and Focal Points 25
- Preparing for CSRD compliance 26
- *Countries and ambassadors* 27

Chapter 3

ESG in our business: Sustainable Services

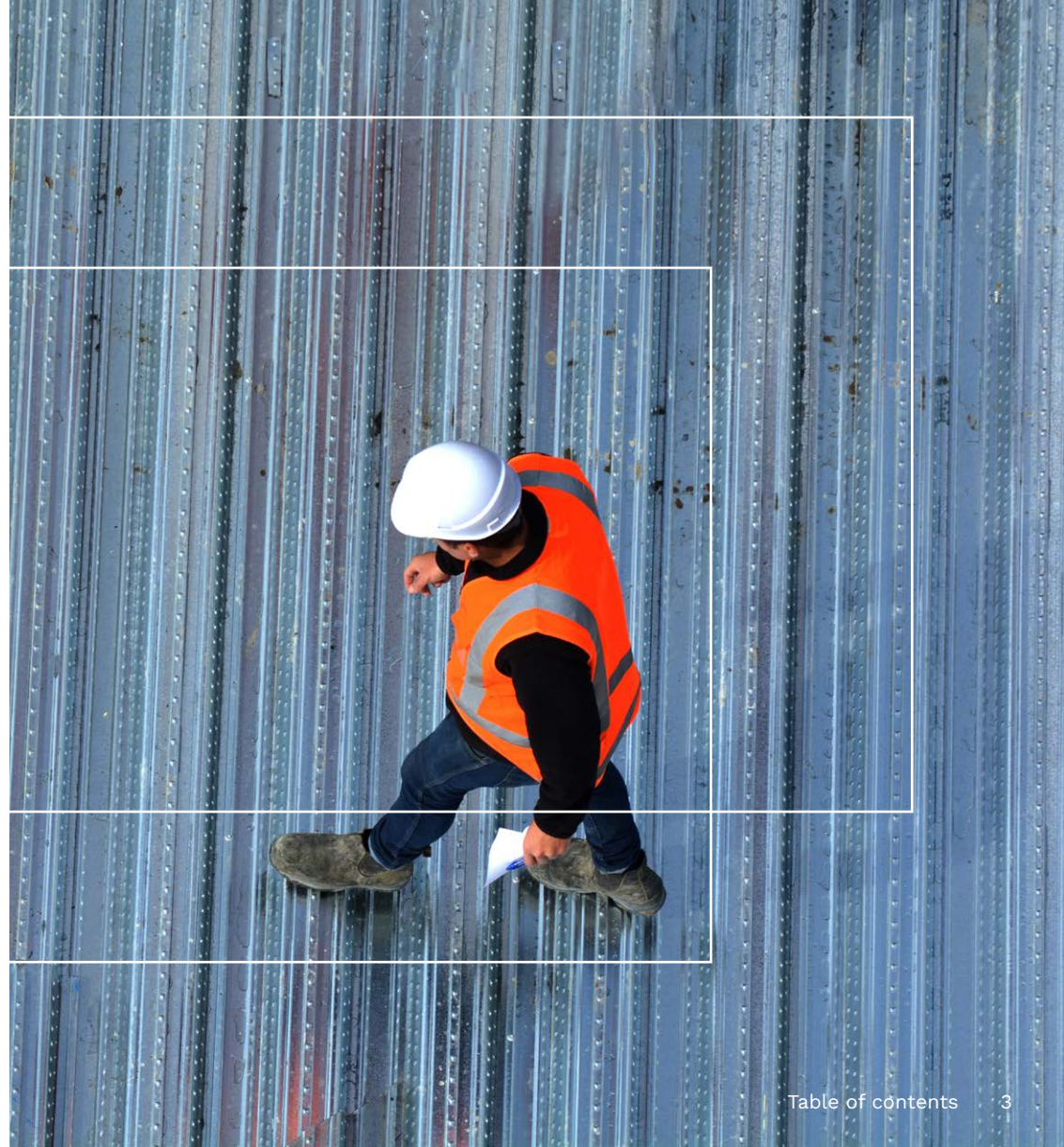
- How we embed sustainability in our services 29
- Our International Sustainability Platform (ISP) 30
- A growing portfolio of ESG services 31
- *Countries and ambassadors* 32
- Our commitment to a safer and more sustainable world 34
- *Countries and ambassadors* 35
- Enhancing transparency through our online presence 37

Chapter 4

Our ESG commitment in execution

- Our approach to positively impact our colleagues 39
- *Countries and ambassadors* 40
- Fair Pay 41
- Professional development 42
- Diversity, Equity, and Inclusion 43
- Sustainability in action: Building impact through people and safety 44
- Kiwa LATAM 2025 impact highlights 45
- 2025 country highlights 46
- 2025 regional impact overview 47
- *Countries and ambassadors* 49
- Sustainability in action: Kiwa BCC 50
- Our approach to supporting health, safety, and well-being 51

• Building a culture of safety	53
• Recordable safety incidents and serious injuries or fatalities (SIF)	57
• Global Safety Week	59
• Our approach to positively impacting our environment	60
• Sustainability in action: How we help make our world safer for our colleagues	61
<i>Countries and ambassadors</i>	62
• Building an ESG Community	63
<i>Countries and ambassadors</i>	65
• Our approach and developments to do good business	67
• Fostering an ethical environment and the possibilities to Speak Up	68
• Kiwa's Code of Conduct and Compliance	69
• Whistleblowing and Speak Up at Kiwa	70
• Awareness and training	72
<i>Countries and ambassadors</i>	73
Chapter 5	
Next steps in our ESG journey	74
• Clear priorities for 2026 guided by CSRD requirements	76
• Continue building a safer, stronger Kiwa	77
• Embedding Diversity, Equity, and Inclusion	78
• Driving customer impact through sustainable services	79
• Acronyms and Abbreviations	80
• Disclaimer & Forward-Looking Statement	82





Chapter 1

This is *Kiwa*

At Kiwa, we are more than the work we do. Our purpose, values, and ambition drive us. In this chapter, our CEO Luc Leroy reflects on 2025 as a year of many meaningful steps on our development path: from global growth and strategic acquisitions to important milestones on our environmental, social, and governance (ESG) path. 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. This reflection is best framed through the perspective of our leadership.



A word from the board

“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, security, health, environments, and our planet. We have done so for decades already, and we will continue to do so.

“We are committed to a safer and more sustainable world.”

As an independent and impartial global leader, we operate at the heart of society. Our activities help create trust. They are aimed at driving progress for people, companies, and organizations around the globe. That brings great responsibility.

This responsibility implies that we adhere to ESG-related obligations. Alongside our work on the CSR Performance Ladder (CSR PL), a recognized framework for improving and assessing corporate social responsibility, we continued in 2025 to invest time and resources in preparing for CSRD requirements and reporting.

Moreover, this means taking concrete action to realise our ambitions. We have formulated clear goals in two directions. First, we aim to reduce our negative impact on the planet. Second, we aim to strengthen our positive impact by ensuring that Kiwa colleagues can work safely and in a healthy environment, promoting diversity and inclusion, and increasing the positive sustainability impact of our services for society at large.

These are all global ambitions with local accents. They fit into our Kiwa ESG Route, a strategy that ties closely to our global business strategy. It guides us towards the responsible company we want to be, now and in the future, thanks to colleagues all over the world.

We at Kiwa continue on Kiwa’s 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 path, however, it is vital for today, tomorrow, and generations to come.

This Kiwa ESG Report 2025 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.”

Luc Leroy - CEO Kiwa Group



Who we are

Kiwa is an independent and impartial global partner in TIC services 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, business assurance, and medical devices. We support 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 in products, services, systems, and people. We believe trust is essential for a better, safer, and more sustainable world.

We know there is a lot to do, and we are fully committed. Together, we aim to build a more responsible, safe, and sustainable future. This is a mission we carry out through a global footprint that shapes both our impact and our responsibility.

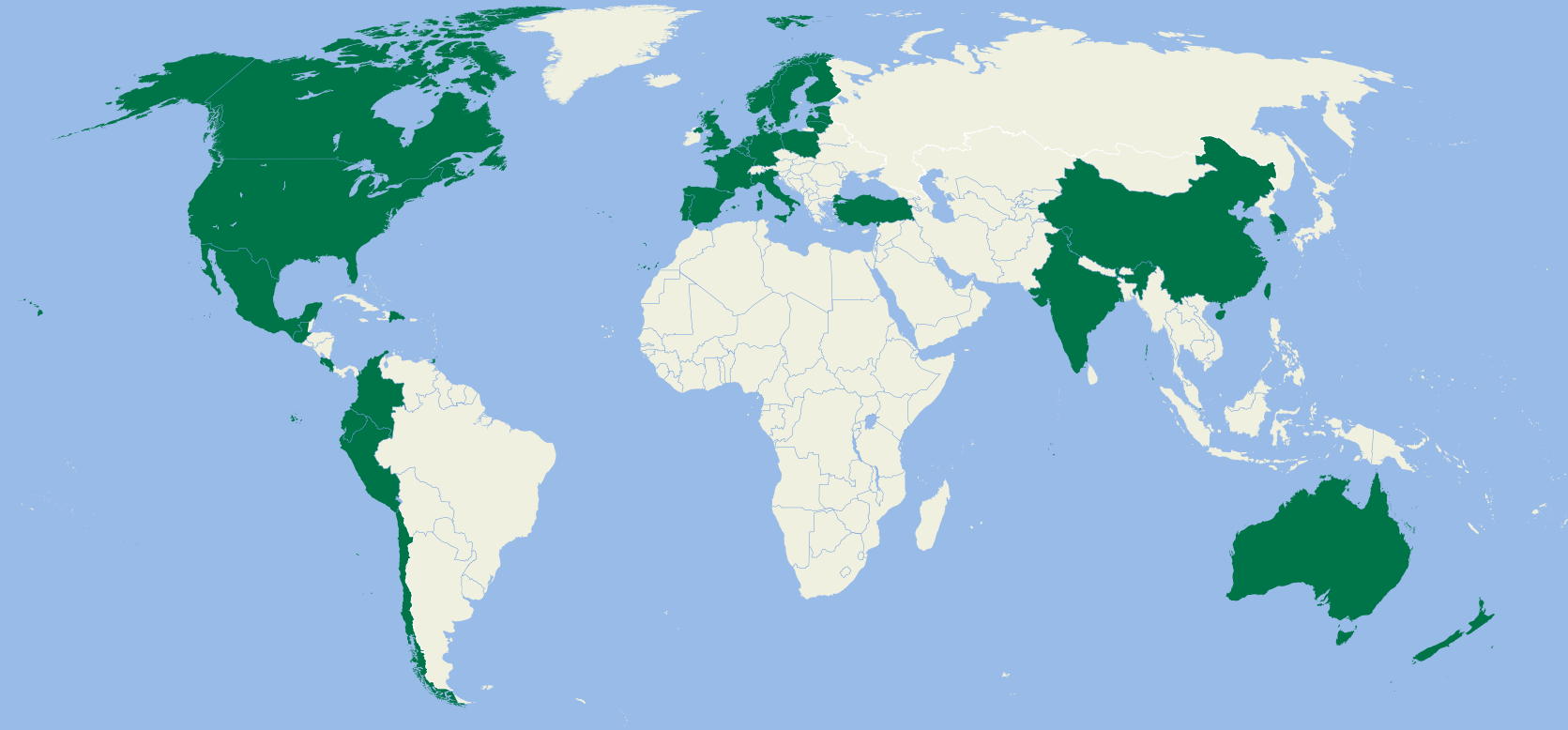
Part of SHV

Kiwa is proudly part of the SHV Family of Companies since 2021. Being part of SHV strengthens our ability to grow globally while maintaining our independence. As part of SHV, we continue to enhance our relevance, quality, and sustainability for our customers, colleagues, and society.

Courage
to care for
**generations
to come**



Where we are



North America

Canada
United States

LATAM (Latin America)

Chile
Colombia
Costa Rica
Dominican Republic
Ecuador
Guatemala
Mexico
Peru
Trinidad and Tobago

Europe and the Middle East

Belgium
Denmark
Estonia
Finland
France
Germany
Italy
Latvia
Lithuania
Luxembourg
Norway
Poland
Portugal
Spain
Sweden
Türkiye
The Netherlands
United Kingdom

APAC (Asia Pacific)

Australia
China
India
New Zealand
South Korea
Singapore
Taiwan



Key business developments in 2025

Our global presence evolved in 2025, and we continued our growth ambitions through a combination of targeted growth and investment decisions. These developments strengthened Kiwa's international presence, enhanced technical and sustainability-driven capabilities, and reinforced our role in supporting innovation across multiple sectors and regions.

Strengthening our international portfolio

Kiwa's growth ambitions led to the addition of new companies to the Group. In 2025, we welcomed hundreds of new colleagues in countries like Germany, the USA, the Netherlands, and South Korea, all of them bringing new expertise. They expanded our capabilities in areas like construction materials testing, agrifood certification, fire safety, automotive calibration, and management system certification. We continued strengthening our service offerings by building a dedicated global business sector Business Assurance based on the National Quality Assurance (NQA) companies added in 2024. This business sector focuses on helping customers improve their processes, systems, and operations to demonstrate that these are reliable, safe, efficient, and continuously improving.

Increasing our sustainable lab capabilities

We opened our Renewable Energy TIC Laboratory Center in Suzhou, China. Covering 10,000 square meters, it is Kiwa's second-largest global laboratory and the most advanced renewable energy testing facility in the Asia-Pacific region. The center, built to meet the highest international standards, features cutting-edge systems for evaluating the full lifecycle of energy storage and photovoltaic (PV) technologies.

In Padua, Italy, our new state-of-the-art Heat Pump Performance Test Laboratory became fully operational. It is part of a testing site that already hosts a Renewable Energy Laboratory and an Electrical Safety Laboratory.

Demonstrating the use of new energy solutions

Kiwa Technology, EQS, and Vinçotte secured participation in a high-impact demonstration project awarded by the European Commission (EC) under the Horizon Europe funding program. The H2B: IMPACT project aims to establish a flagship Hydrogen Valley in the Federal State of Bremen, Germany. Rather than focusing solely on technical deployment, the project aims to demonstrate how hydrogen can be integrated into everyday life.

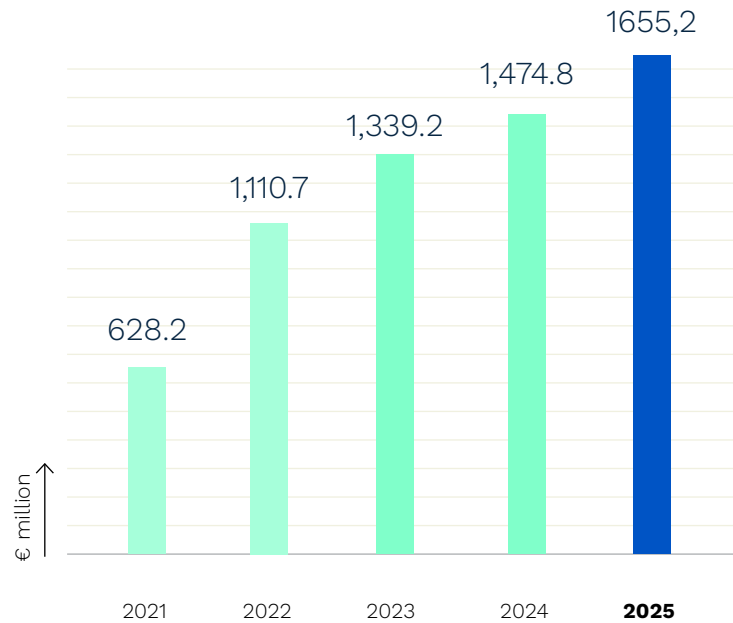
Kiwa Technology will lead the development of the overall safety management plan. Kiwa EQS will implement this safety framework in each chain, monitoring compliance and outcomes. Vinçotte will verify whether all hydrogen processed in the Valley meets relevant criteria.

Improving the lives of urban citizens

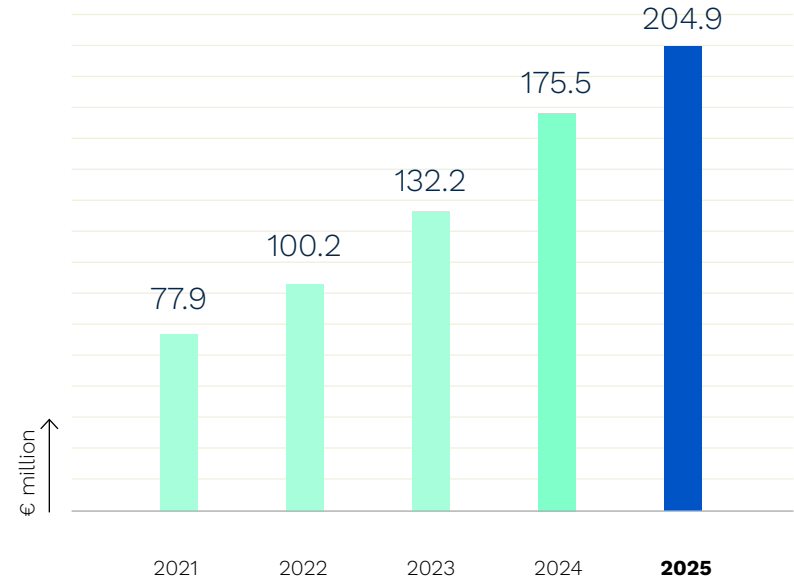
Kiwa Spain won the Valencia Innovation Capital 2025 Award in the Smart Cities and GovTech category for the Valencia: Green, Healthy, and Sustainable City project, part of the Valencia European Green Capital 2024 initiatives. It involves the development of a model to measure and verify the impact of urban sustainability policies on the health and well-being of citizens by analyzing the data of air quality, noise, mobility, and green spaces. This approach connects environmental indicators with public health outcomes, which provides valuable insights for city planners and policymakers. The model is replicable for other European cities aiming to enhance urban health and sustainability.

Key business developments in 2025

Revenues

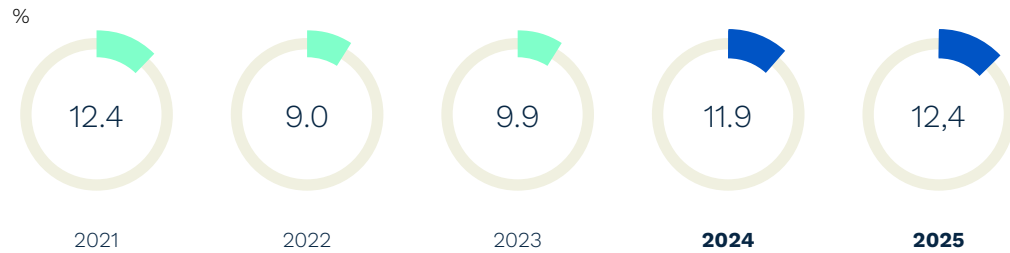


EBITDA

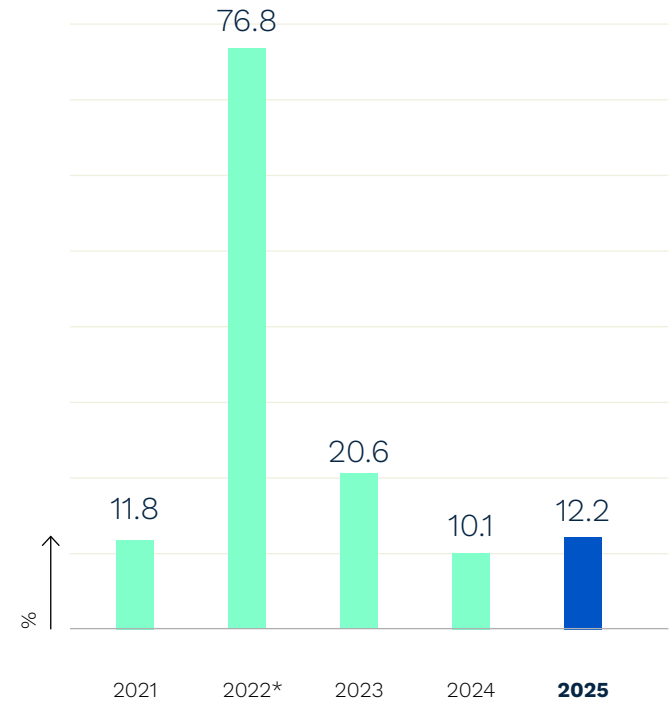


Key business developments in 2025

Margin

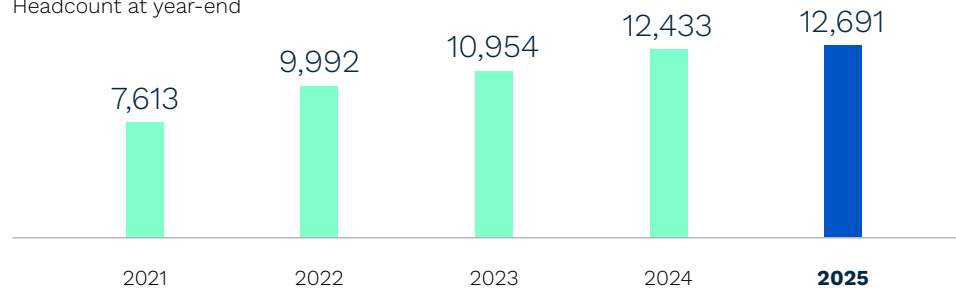


Growth in turnover



Colleagues

Headcount at year-end



* increase driven by acquisitions made in 2021 & 2022

Key *ESG* highlights in 2025

Alongside business growth, 2025 also marked tangible progress across our ESG priorities. Throughout 2025, we made significant progress on our ESG journey and took the first steps into embedding CSRD across multiple areas. Currently, we are in the process of preparing our non-financial ESG data for limited assurance. As this work is still underway, the information in this report is not yet subject to external assurance.

- We continued our structured path towards becoming CSRD compliant. Despite recent modifications in the European Sustainability Reporting Standards (ESRS), Kiwa continued the ESG Route. The aim is to be CSRD compliant in 2027 by reporting the CSRD-required non-financial information and obtaining limited assurance on this information, as required by CSRD, in the annual report for that year.
- We began the CSRD process with the identification of our ESG material topics with a double materiality assessment (DMA). This was completed in 2023. The identification of the most relevant ESG topics formed the basis for action prioritization and progress tracking across our sustainability strategy. In 2025, we conducted a high-level review of the DMA topics with the Kiwa internal stakeholders. This includes an evaluation of the relevance of the selected topics material to Kiwa. A full reassessment will take place in 2026.
- For many years, Kiwa has worked according to the Level 3 certification of the CSR PL for its larger countries. Three additional countries, France, Portugal, and Colombia, achieved Level 3 certification under

the CSR PL in 2025. The certificate for the previously certified countries was reissued, meaning that a total of 22 Kiwa countries are now certified. This represents 71% of our revenue, which is a slight decrease in percentage when compared to the previous year. This is due to the significant growth of our business in non-certified countries.

- On the topic of Safety, the Kiwa Safe Together framework is in place to ensure safe practices and legal compliance. The framework includes the Power to STOP, Last-Minute Risk Assessment (LMRA), and 5 Life-Saving Rules (outlined in Chapter 4 of this report). Moreover, the rollout of the Safe-T Impact app was finalized and is now in use by all Kiwa countries. The app promotes consistent safety practices across the Kiwa Group and enables easier reporting, tracking, and learning from safety events.
- The year 2025 showed a significant improvement in our safety performance. Our Total Recordable Case Frequency (TRCF) improved by 13% compared to 2024, continuing the downward trend since 2022.





- We continued to track our Greenhouse Gas (GHG) emissions data with the focus on accuracy and completeness of the GHG emissions data. Significant efforts were made to further optimize the process of data collection and reporting, which will continue in 2026.
- We aim to reduce our GHG emissions in the run-up to 2030, in alignment with the Paris Agreement. In 2024, all larger Kiwa countries (revenue over €10 million and/or CSR PL certified) developed and started implementing GHG reduction plans focusing on renewable electricity and fleet electrification. Based on the initial data collected for European countries, the effect of the measures started to become visible.
- The Total Rewards policy was rewritten as the foundation of our Fair Pay strategy. It defines the principles that underpin Kiwa's Fair Pay ambition, which focus on:
 - external and internal equity in payment,
 - clear and transparent reward policies and processes,
 - linking rewards to results on top of guaranteed pay,
 - relevant and market-aligned benefit packages, and accessible and relevant terms and conditions of employment.
- Women in senior management positions (Korn Ferry job grade 21 and above) decreased to 15%. Expanding female representation in senior positions remains a challenge for Kiwa. Female representation remains steady with 31% within Kiwa.
- We strengthened our approach to employee engagement by introducing Eletive as our new employee survey provider. Through the employee engagement survey, we gain structured insight into how colleagues experience their working environment. One of the strongest outcomes relates to workplace safety, with colleagues consistently reporting that they feel safe and supported and that there is a shared sense of responsibility for maintaining a secure and respectful work environment.
- As preparation for a global Human Capital System, the Enterprise Architect Program was completed in 2025. Other key developments included the launch of the Advanced Leadership Program, the rollout of Management Essentials in additional countries, and the continued implementation of the Global Job Framework.



Countries and *ambassadors*



Advancing a **safer and more sustainable world**

“As I look back on 2025, I feel proud and energized. We continued moving forward on our ESG journey at Kiwa. We have always said we are committed to a safer and more sustainable world, and this year was no different.

Our CSR PL Level 3 certifications cover many of our countries. That is not just a count of certifications; it's a signal that we are incorporating sustainability into the way we work.

We continued to make good strides in preparing for CSRD reporting readiness, even though the regulations gave us some breathing room. Why? Because ESG isn't just about compliance for us. It's about doing the right thing. We have continued building the supporting systems, the data flows, and the internal muscle to strengthen our reporting. And we're not stopping there.

We are strengthening our tracking of emissions and pushing hard to meet our 2030 reduction goals. It's not easy, but we are learning, adapting, and improving every quarter. From electrifying fleets to rethinking travel. From improving data quality to launching new services that help our

customers on their own sustainability paths.

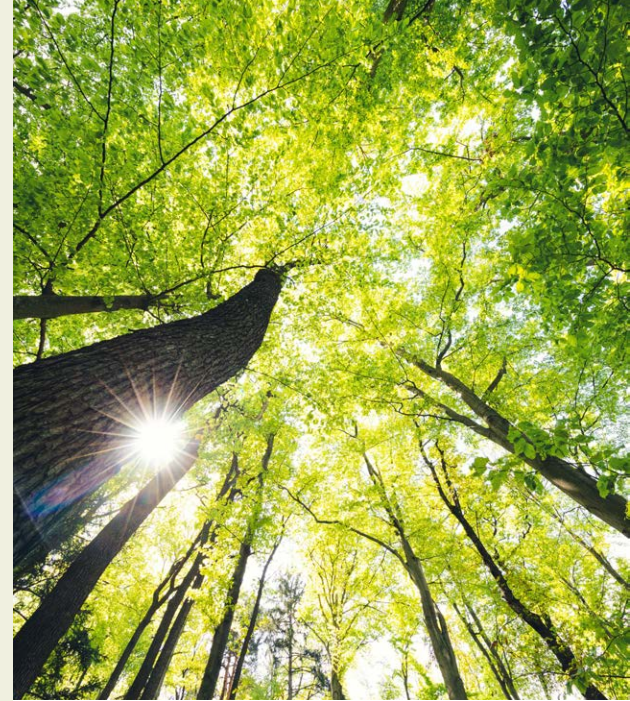
None of this happens without our colleagues. In 2025, our safety culture continued to improve, which was demonstrated by a lower TRCF rating in 2025. The Kiwa Safe Together program continues to be implemented, and we're seeing the impact: fewer incidents, more awareness, and a shared sense of responsibility. Furthermore, we continued to work on employee engagement, structured leadership, and employee development programs.

ESG and CSRD are not just corporate initiatives at Kiwa. They go beyond compliance. We have seen colleagues in several countries lead local projects that make a real difference. That's the Kiwa spirit: ambitious, reliable, and engaged — not just in words, but in action.

We have come a long way, but we are not done yet. The year 2026 will bring new challenges, and we aim to meet them together.”

Bastiaan Moolenaar

*Chief Integration and Transformation Officer,
Kiwa Group*





Chapter 2

Our ESG strategy and *progress in 2025*

In this chapter, we take you behind the scenes to show how Kiwa organizes ESG from the inside out. From our international strategy to local embedment, you'll see how our governance is structured and how we are progressing when it comes to ESG. Effective ESG performance starts with clear governance and accountability. This chapter also provides insight into our CSRD implementation approach and the CSR PL, which together support measurable progress. Colleagues share real-life examples of how these plans are put into meaningful practice.

Our ESG organization

At Kiwa, our ESG organization activates sustainability from the inside out, supported by a governance structure. Under the oversight of the Kiwa Management Board (KMB), dedicated teams work together at international, national, and local levels 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

- Drives and supports the ESG efforts of the Kiwa Group as a shareholder.

KMB

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

CSRD Steering Committee

- Develops Kiwa's overarching sustainability strategy and enables the rollout of the CSRD project throughout the global organization, chaired by the Kiwa ESG Director 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 link to SHV, the SHV ESG Director.

ESG Council

- Covers all Kiwa countries, most of which are certified under the CSR PL Level 3, as well as the larger countries that are in the process of implementing CSRD requirements. The Kiwa ESG Director chairs the council.
- Takes responsibility for concrete national actions on the relevant topics, encourages countries to embrace the Kiwa ESG Route, and facilitates the sharing of best practices. Reports on and evaluates progress on the Kiwa ESG Route.
- Includes ESG coordinators from each participating country.

Global ESG function

- Drives the execution of the plans for the ESG Route, and monitors and reports on status and progress, including local actions.
- Coordinates and leads the CSRD implementation and monitors progress.
- Supports the ESG Director in the role of strategy, governance, policy, and target setting, and provides advice on reduction measures.
- Defines process and control requirements in the area of GHG emissions to support the ESG Route execution while monitoring the CSRD implementation and the accuracy and completeness of the required data at the same time.



National

Quality Platform

- Translates corporate strategies into national policies led by local country ESG coordinators.
- Supports country management in their responsibility to develop and implement national ESG-related actions.
- Represents, connects, and advises local ESG working groups.
- Ensures alignment between local initiatives and overarching corporate principles.

Local

Local CSR Working Platform(s) with ESG resources / experts

- Covers individual locations through a cross-disciplinary approach.
- Drives the local execution of the actions connected to the ESG Route, such as GHG reduction actions.
- Drives local implementation of the CSRD legislation and the rollout of local ESG projects.
- Contributes with specific expertise by sharing knowledge and providing input to the central team.
- Raises ESG 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, all creating a better world for all stakeholders and reinforcing our commitment to responsible conduct.

Moreover, 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 that guides our journey towards 2030. It builds on sustainability initiatives that started with the adoption of the CSR PL and will progressively transition towards compliance with CSRD legislation.

The ESG Route builds on the CSR PL, which has guided our structured approach to sustainability since 2015, and focuses on three focal points: reducing GHG emissions, improving health and satisfaction, and increasing the sustainability impact of our services. These elements, together with our progress towards CSRD implementation, are discussed in more detail further on in this chapter.



This route defines how we work: responsibly, purposefully, and with impact. Delivering on this route requires clear leadership and accountability at the highest level.

Our leaders

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

The KMB includes:

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

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



From left to right in the photo: Nicolas Kyndt, Bastiaan Moolenaar, Marriane Groeneveld, Koen Beeckmans, Matt Courtney and Luc Leroy.

ESG in execution: CSR Performance Ladder

The introduction of the CSR Performance Ladder (PL) in 2015 marked Kiwa's first structured approach towards ESG. It is guided by two general principles and implemented through three focused areas (focal points). These elements align closely with our corporate strategy and ensure that our ESG efforts are structured and measurable.

With the start of Kiwa's CSRD implementation, the requirements of which significantly overlap with those of the CSR PL, the first two general principles of the CSR PL no longer formally apply. They are, however, still applied in practice during the transition period, as they remain highly relevant for local implementation and alignment. Instead, all larger Kiwa countries are required to implement CSRD, with significant progress made in 2025.

While the CSR PL remains a practical foundation, CSRD increasingly defines the regulatory horizon of our ESG roadmap. However, due to the continued added value of the CSR PL and the opportunity it offers to apply a local approach by selecting and pursuing two locally relevant United Nations (UN) Sustainable Development Goals (SDGs), countries continued to apply these principles in practice during 2025.



The three focal points have remained virtually unchanged, each with a clear ambition, a defined set of metrics, and monitoring indicators. Together, they support our efforts to reduce our GHG emissions, improve colleague health and satisfaction, and increase the sustainability impact of our services.

The principles below outline how the CSR PL continues to structure our ESG approach during the CSRD transition:

General Principle 1 (framework)

Certification of Kiwa countries to **Level 3** of the CSR PL.



3 Focal Points



Reduce our GHG emissions.



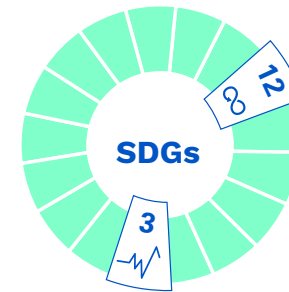
Improve health and satisfaction.



Enlarge the impact of our services on sustainability.

General Principle 2 (framework)

Certified Kiwa countries **choose two UN SDGs** specifically related to their countries and focus their efforts on those two UN SDGs.



General Principle 1 in practice

Level 3 of CSR PL

We support our countries to distinguish themselves with the CSR PL certification.

While preparing for CSRD reporting, the aim remains to generate at least 80% of our global revenue in countries where we are certified to Level 3 of the CSR PL. Nevertheless, the CSR PL certification is still deemed valuable in our ESG journey as it helps demonstrate our continued commitment to responsible business practices, allowing us to achieve a targeted and measurable impact on sustainability.

What the CSR PL means to Kiwa

The CSR PL is an internationally recognized standard that promotes continuous improvement across 26 sustainability themes, from health and safety (H&S) to consumer privacy and energy use. These themes are closely related to the SDGs. The latest version of the Ladder, CSR PL 4.1, incorporates elements of European legislation in the field of sustainability, including the CSRD.

For Kiwa, the CSR PL is more than a compliance tool, as it provides clear, independently verified proof of our maturity in managing sustainability across the 3 Ps: People, Planet, and Performance (the latter reflects responsible business conduct and governance). The CSR PL certification is a sound basis for CSRD implementation and compliance, as the requirements significantly overlap with those of the CSR PL.



CSR
Performance Ladder



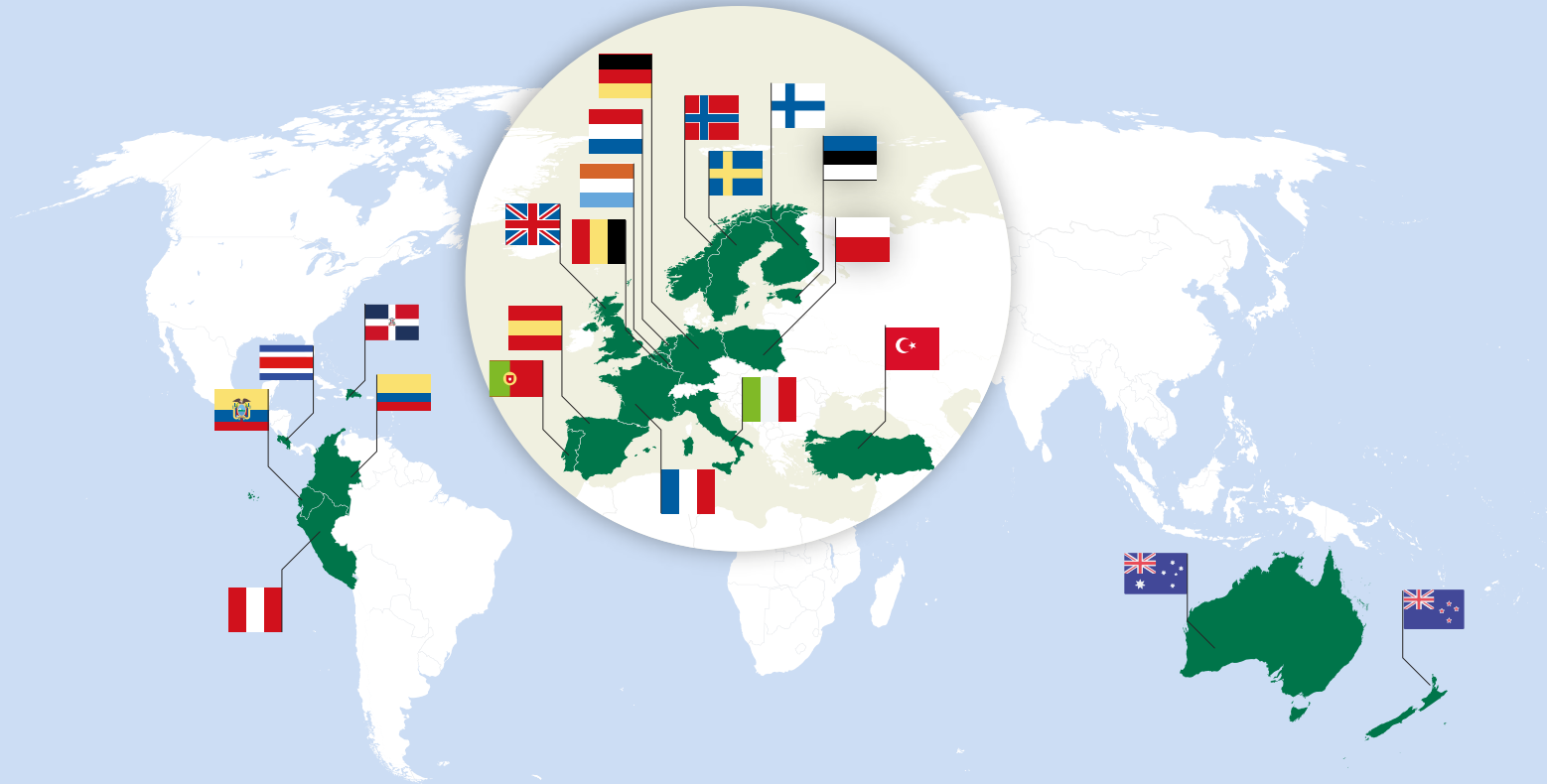
71,5% of our total turnover is generated in **CSR PL-certified countries**

Our progress so far reflects our broader ambition to contribute meaningfully to the global sustainability agenda.

As outlined earlier in this report, we proudly added France, Portugal, and Colombia to our list of certified countries in 2025. This brings the total number of countries certified to 22, spanning Europe, LATAM, and Australia.

Due to the significant growth of Kiwa in the non-certified regions of North America and China, the percentage of total turnover of the certified countries has decreased slightly to 71%. However, this is still a significant portion of our business.

Moreover, we continue to use our three Focal Points in our CSRD approach, as they are closely aligned with the material topics identified through our DMA.



LATAM

Colombia
Costa Rica
Dominican Republic
Ecuador
Peru

Europe

Belgium
Estonia
Finland
France
Germany

Italy
Luxembourg
Norway
Poland
Portugal
Spain

Sweden
The Netherlands
Türkiye
United Kingdom

Oceania

Australia
New Zealand

General Principle 2 in practice

Aligning with the United Nations Sustainable Development Goals (SDGs)



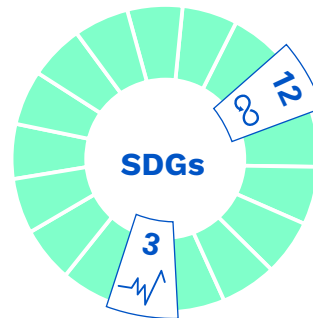
As part of General Principle 2, Kiwa aligns its activities with the SDGs. The SDGs were introduced in 2015 by the United Nations as ‘a shared blueprint for peace and prosperity for people and planet, now and into the future’. As such, we are committed to a safer and more sustainable world and our role in creating trust through transparency in the quality, safety, and sustainability of products, services, and organisations, as well as personal and environmental performance.

Advancing sustainability through local SDG action

We align our sustainability ambitions around the SDGs and have integrated them into our ESG Route.

Following our achievement of CSR PL Level 3 and the implementation of our three Focal Points, each certified Kiwa country now progresses to General Principle 2 of the Kiwa ESG Route. As part of this step, CSR PL-certified Kiwa countries select and work towards 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.



Kiwa countries certified under the CSR PL and their two (or more) chosen 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



Kiwa ESG Route and *Focal Points*

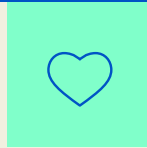
At the heart of the Kiwa ESG Route are three Focal Points that translate our global ambitions into practical, measurable outcomes. These targets guide us in reducing emissions, improving the work environment, and embedding ESG into our services. The Focal Points largely cover the same topics as those identified as double material in the DMA, while also including additional elements such as Business Conduct.



Focal Point 1:

our goals to reduce the carbon footprint

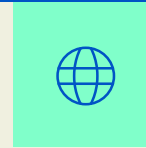
Through Focal Point 1, we are taking actions to reduce our carbon footprint. Our ambition is to significantly lower GHG emissions by 2030, in line with national targets and global climate goals. As such, Kiwa countries are implementing a range of measures, from transitioning to renewable energy sources to cutting travel-related emissions. We already see the results of these actions in reduced greenhouse gas emissions, putting us firmly on track towards 2030. 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 health and satisfaction

Focal Point 2 centers on enhancing the health, well-being, and equality of our colleagues across all Kiwa countries. We take H&S-related actions to improve both physical and mental well-being and aim to create a safe, positive, and inclusive work environment. At the same time, we aim to reward our colleagues consistently and in line with our policies to ensure they are treated fairly, respected, and recognized for their contributions. This is to ensure 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 through our business sector, by raising awareness among our customers and embedding sustainability indicators into the development and delivery of our services, existing and new ones.

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

Preparing for CSRD compliance

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

For the execution of this DMA, the list of topics from the ESRS was used as a starting point. Considering the Kiwa business environment and key business processes, the list was cascaded down into a list with possible topics for Kiwa to consider in the DMA process.

These were listed per material topic, potential impacts, as well as possible impacts, risks, and opportunities (IROs). Then these IROs were rated against both impact and financial materiality. The topics above the threshold were deemed Double Material and resulted in the CSRD material topics for Kiwa.

The outcome of this DMA showed material topics, spread over the themes Climate Change, Own Workforce, and Business Conduct.

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 G1 Business Conduct

Corporate culture
Corruption and bribery
Management of relations with suppliers
(=temps) -> payment practices

ESRS S4 Consumers and end-users

Access to (quality) information

Legend: on hold for re-assessment in 2026 with the full DMA update, as they are not directly linked to Kiwa's core business activities.

In 2025, these material topics were taken to the next level with action plans for implementation, including requirements for data collection and reporting, and initial steps were taken to collect data in the CSRD-required formats. Resources have been made available to form a central project team, driving the execution of these actions.

Our work on this will continue in 2026, with attention to process and control design, and data quality and completeness, in preparation for CSRD compliance and reporting in our 2027 annual report.

Defining the CSRD material topics supported shaping our ESG strategy and updating the ESG KPIs with CSRD requirements.

The embedment of CSRD will support our ESG journey with further insights into our non-financial data, as well as ensuring we meet future regulatory requirements.



Countries and *ambassadors*



Huge commitment **towards compliant ESG reporting**

“In 2025, we made large strides in further integrating ESG aspects into our daily business. The road to becoming CSRD compliant continued at full speed. After conducting a DMA, we have been shaping our strategy and defining our KPIs accordingly, which will be included in our future annual reports.

Optimizing our internal processes to collect the necessary data is a key factor for success. Although European regulation called for postponement, Kiwa decided to continue the project in full swing as ESG is in our hearts, and we are committed to a safer and more sustainable world.

The cooperation with the Kiwa countries was important to realize what we have done so far, both in strategy and data collection. More than ever, we developed ways of working where we, on one hand, keep the responsibility at a country level but, on the other hand, provide as much support as possible from the corporate CSRD team.

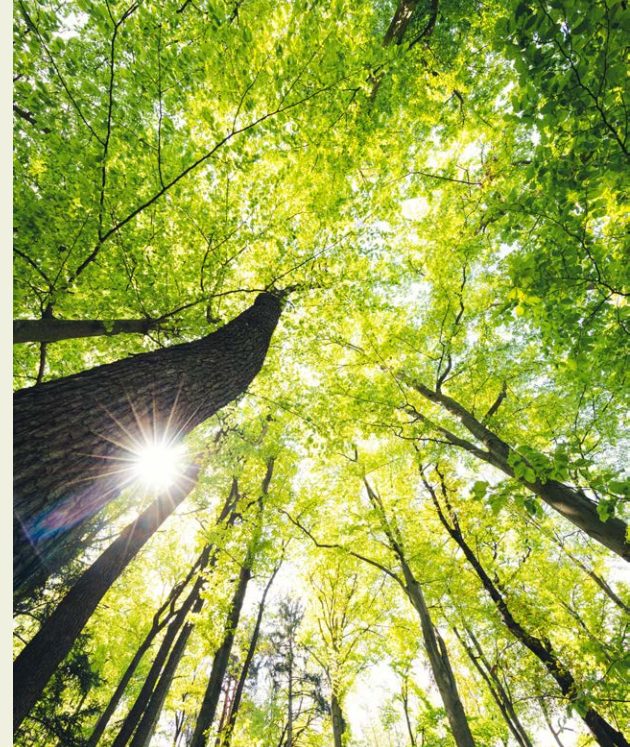
The CSR PL is a perfect foundation for the steps we are taking in our CSRD journey and a valuable stepping stone toward full implementation. Also in 2025, we passed the external audit for the CSR PL scheme to continue our certification. A great achievement once again.

All in all, we made solid progress in 2025; however, we're not there yet. A big thank you to all those involved in the Kiwa countries and all national ESG coordinators across our organization for making this happen. I also want to commend the whole CSRD team. They have done, and continue to do, an incredible amount of work to engage colleagues, realize our goals, and shape our future approach.

For me, it is truly rewarding and inspiring to work with such a dedicated team!”

Ben Dellaert

ESG Director, Kiwa Group





Countries and *ambassadors*



Great progress in CSRD, **creating opportunities for growth**

“For Kiwa, 2025 has been a year with good steps forward in becoming CSRD-ready. Readiness is driven by the desire for further insights into non-financial information, as this provides insights into how we do business, as well as the need for reporting driven by sustainability-related legislation such as CSRD.

While Kiwa’s ESG journey started in 2015 with the CSR PL, my ESG journey started at half way into the end of 2024, when I supported colleagues in updating and finalising the DMA, a key step in the CSRD process, to determine the CSRD material topics.

In 2025, we have taken steps to translate these outcomes into concrete processes, controls, and data requirements. We prepared the IT architecture, tooling, and dashboarding for future data collection and reporting, and started initial data collections for several metrics. Efforts to improve our data quality, especially in the area of GHG emissions, have already provided valuable

insights, showing the initial impacts of measures taken, such as fleet electrification and the switch to green electricity.

All of these actions will continue in 2026 to further prepare for CSRD reporting.

Looking back, I am proud of what we have achieved so far, together through collaboration. I have had the opportunity to work together with colleagues from all over the world, each bringing their own valuable skillset. Although a lot has already been done, we know we must continue in 2026 and beyond. We will further shape design and execution to align with CSRD requirements and prepare not only for CSRD compliance, but also for better ESG-related insights to support decision-making.

I look forward to another year of working together, shaping our sustainable journey.”

Diana Maissan

CSRD Program Manager, Kiwa Group



Chapter 3

ESG in our business: Sustainable Services

This chapter first explains how sustainability is embedded structurally into Kiwa's service portfolio, and then illustrates this through selected sector and country examples. At Kiwa, sustainability is a key pillar of how we create long-term value for our customers, stakeholders, and the planet. As the global transition to a climate-neutral economy accelerates, driven by regulations like the EU CSRD, Battery Regulation, and China's energy transition goals, our role in verifying trust, simplifying compliance, and enabling sustainable growth becomes more critical than ever. Through our business sector Sustainability Services, formerly the International Sustainability Platform (ISP), we align our global expertise with local market needs, supporting companies across sectors to turn sustainability ambitions into tangible, verified action.





How we embed sustainability in *our services*

Our role takes shape through a broad and evolving portfolio of sustainability services. The business sector Sustainability Services serves as a unified global platform to scale impact, share knowledge, and deliver consistent, high-quality sustainability solutions. Rooted in the vision of transforming to a climate-neutral and sustainable economy, we integrate our expertise in testing, certification, and consultancy to address the full spectrum of our customers' needs, from product-level

metrics to supply chain due diligence and circular economy (CE) strategies.

As regulatory landscapes evolve (including the EU Green Deal, Carbon Border Adjustment Mechanism (CBAM), and updated Construction Product Regulation), this platform ensures we stay ahead of emerging requirements, providing proactive support that turns compliance into a competitive advantage.

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 2025, we strengthened the platform's impact by helping our 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.



A growing portfolio of ESG services

In 2025, we expanded our sustainability service portfolio to cover full value chains, combining global standards with sector-specific insights to deliver trusted, data-driven solutions.

ESG Certification and Due Diligence

We strengthened our sector-specific certification offerings to meet rising regulatory and stakeholder demands.

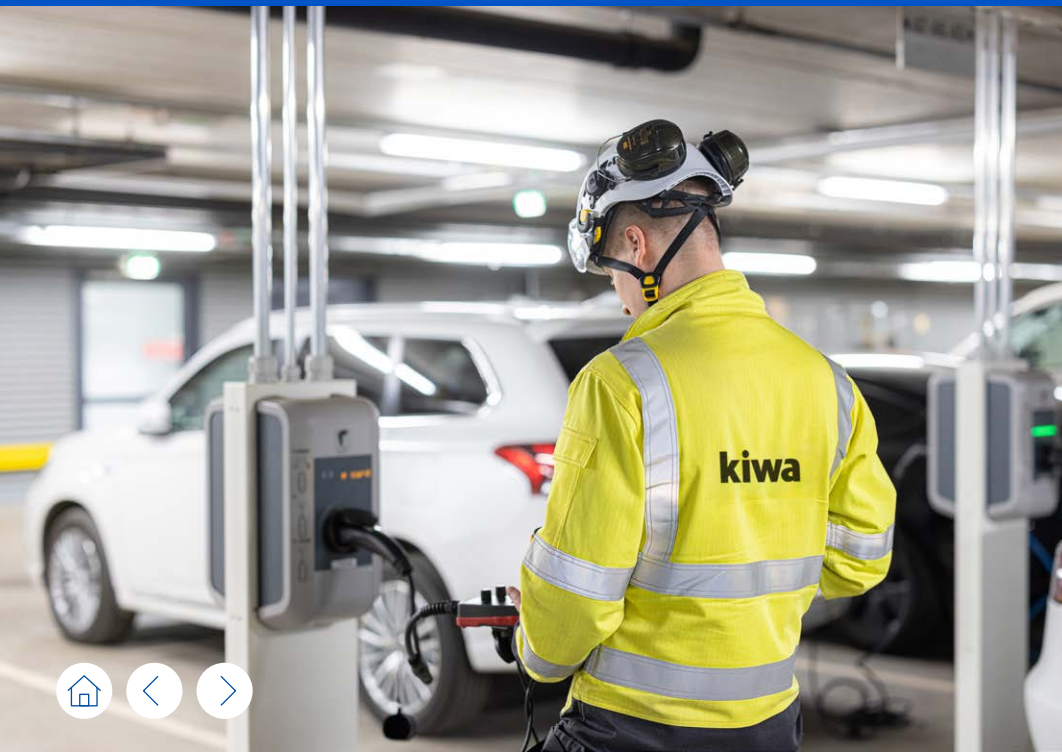
Key highlights include:

- **SEE-Solar certification:** Our proprietary solar sector standard, now delivered by trained auditors in key markets including Europe and Asia.
- **EU Battery Regulation support:** Covering carbon footprint verification, recycled content validation, and supply chain due diligence.
- **SSI (Solar Stewardship Initiative) certification:** A global authoritative sustainability framework tailored for the solar industry, covering supply chain traceability, environmental performance, and social responsibility, which we deliver to support PV companies in demonstrating systematic sustainable practices and meeting international market expectations.
- **Conflict minerals verification:** Backed by our global auditor network to ensure compliance with EU regulations.
- **Sustainability Due Diligence (SDD):** Independent assessments and supplier audits to mitigate ESRS risks across supply chains, aligned with the EU Corporate Sustainability Due Diligence Directive.

Sustainability Metrics

The foundation of effective sustainability action lies in accurate measurement. We offer end-to-end metrics services, including Life Cycle Assessments (LCAs), Product Carbon Footprint (PCF/ISO 14067) and Corporate Carbon Footprint (CCF) calculations, and Environmental Product Declarations (EPDs), now available in ten European countries and Asia.

To enhance accessibility, we upgraded our ESG data R<THINK software platform with dedicated CCF verification features and launched the EPD Academy to upskill internal teams and external stakeholders. We also maintained our accreditation as an ISO 14064-1 verifier, ensuring rigorous, credible data for our customers.



Circular Economy

To further the shift from linear to circular models, we expanded our recycling and CE services across plastics, e-waste, metals, and paper. We support customers with recyclability assessments, recycled content verification, and end-of-waste status certification, leveraging partnerships with schemes like the Recyclability Evaluation Protocol for Plastics (RecyClass), International Sustainability and Carbon Certification (ISCC), and Waste of Electrical and Electronic Equipment Label of Excellence (WEEELABEX). Our work ensures compliance with international standards while helping organizations reduce waste, optimize resource efficiency, and build resilient supply chains.

Sustainability Reporting and Claims

Transparent communication is key to building trust. We assist clients in compiling, verifying, and disclosing sustainability data aligned with global frameworks and validate environmental and social claims (e.g., net-zero or eco-labels) to prevent greenwashing. By improving credibility and compliance, we help customers stand out in competitive markets and strengthen relationships with investors, customers, and regulators.

As we look ahead, we remain committed to expanding our services, scaling our global auditor ecosystem, and integrating digital tools like R<THINK to deliver even more efficient, impactful sustainability solutions, strengthening our sustainability service portfolio in priority markets. Through this approach, we actively contribute to building a safer, more sustainable world.

To learn more about these services, please visit our Sustainability Solutions webpage.





Countries and *ambassadors*



Sustainability is built into **our 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 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 while actively supporting customers on the road 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

Kiwa Primara saves electricity with **energy- recycling technology**

We also apply sustainability principles within our own operations, using the same technical expertise we offer our customers. By using regenerative technology in its laboratories, Kiwa Primara in Kaufbeuren, Germany, is significantly reducing energy consumption. A specialized regenerative device converts excess energy from test setups into electricity compatible with the local power grid, which is then fed back into the outlet. Previously, this excess energy was converted into heat, increasing temperatures in the lab. To maintain specified ambient conditions, additional air conditioning was required, which further increased energy use. Kiwa Primara has implemented this technology across various laboratories, and energy savings of up to 80% are anticipated.



Our commitment to a safer and more sustainable world

In this section, we highlight our commitment to a safer, more sustainable world. We focus on how sustainability, safety, and societal impact are embedded in our services, partnerships, and daily operations to support a more sustainable and safer society.

Business sector Energy Transition

Renewable energy plays a central role in the transition toward a low-carbon and more resilient energy system. A diversified energy mix is essential, as the effectiveness of renewable technologies depends on regional conditions and system integration. Ensuring the safe, reliable, and compliant deployment of these technologies is therefore a key prerequisite for a successful energy transition.

Different technologies have different requirements

Different renewable technologies offer unique strengths depending on local circumstances. Wind energy is most effective in regions with stable wind resources, while PV systems deliver optimal performance in areas with high solar irradiation. Hydropower contributes significantly in regions with sufficient

rainfall and natural height differences in the landscape; moreover, biomass can also add value where agricultural residues and organic waste streams are readily available. Each technology brings its own technical, environmental, and regulatory considerations that require objective assessment throughout the project lifecycle.

Kiwa's role in the energy transition

Kiwa supports the energy transition by providing independent testing, inspection, certification, and technical advisory services for renewable energy and energy transition technologies. Our services support technology suppliers, developers, asset owners, financial institutions, and investors in demonstrating safety, performance, bankability, and regulatory compliance. These are factors essential for scaling sustainable energy solutions.

Addressing environmental challenges

The transition to sustainable energy systems requires realistic implementation and transparent evaluation of environmental impacts. While technologies such as electric vehicles contribute to emissions reduction, associated challenges, including battery production and end-of-life management, must be addressed. Similarly, the increasing volume of PV panels reaching end-of-life underlines the importance of lifecycle-based assessment and responsible resource management.

Data, assurance, and reporting

Within its energy transition activities, Kiwa provides independent technical assessments, testing, inspection, certification, and emissions calculations that generate reliable and objective data. These outputs support customers in meeting

ESG and CSRD reporting requirements, particularly in relation to climate change mitigation, energy performance, and environmental impact. Independent certification provides third-party verification of compliance and performance, supporting the credibility of sustainability-related claims and helping to mitigate the risk of greenwashing. Where applicable, Kiwa also supports the assessment of efficiency, emissions, and environmental performance of energy technologies, contributing technical input to lifecycle and sustainability evaluations.

Through these activities, Kiwa enables informed decision-making and supports the development of sustainable, safe, and resilient energy systems, in line with our broader commitment to making society more sustainable and safer.





Countries and *ambassadors*



China–EU collaboration **driving sustainable impact**

“Sustainable development’s global synergy — that’s what drives my work. Since joining Kiwa’s bBusiness sSector Sustainability team in 2025, I’ve focused on bridging China’s local market needs with EU sustainability standards, advancing ESG scheme development, and fostering cross-border collaboration that delivers tangible value for clients and our global network.

In China, our team led impactful initiatives to expand sustainable service offerings. We signed a cooperation agreement with a national EPD promotion body to further Kiwa’s EPD project adoption, helping Chinese enterprises meet international disclosure demands. Collaborating with a leading domestic technical research institute, we conducted on-site Kiwa-Certified Carbon Footprint of Products (CFP) audits for a major electronics manufacturer, pioneering a “one audit, dual certificates” model that streamlines compliance for the electronics industry. We also supported key industry alliances, delivering ESG second-party audits for members of a global solar sustainability alliance and their suppliers, and conducting Solar Stewardship Initiative (SSI)-ESG assessments for top Chinese PV enterprises in partnership with Kiwa regional teams. Additionally, we launched RECYCLASS plastic recycling certification services in China based on EN15343

standards, completing our first business signing and delivery in 2025.

Our EU–China collaboration deepened Kiwa’s role as a trusted sustainability partner. Working closely with Kiwa’s European entities, we delivered ESG audits using Kiwa’s proprietary SEE standard for EU clients, assessing suppliers across sectors like pulp, steel, PV, and energy storage in China, strengthening China–EU business ties. We also engaged with EU–led sustainability frameworks, aligning our services with CSRD requirements to support both Chinese companies expanding into Europe and EU clients managing their Chinese supply chains. Internally, we offered targeted ESG and GHG training sessions to upskill our team, ensuring we deliver expertise that meets both local and global standards.

These efforts embody business sector Sustainability’s mission: integrating local market insights with global expertise to position Kiwa as a leader in trustworthy, actionable ESG solutions, connecting China and the EU through sustainable collaboration.”

Justin Guan

Business Development Manager, Team Member of business sector Sustainability, Kiwa



Kiwa Finland develops **sustainable solutions** for customers and colleagues

At Kiwa in Finland, the development of smarter, more sustainable solutions for customers and colleagues is supported by a dedicated Development and Innovation (D&I) team working across multiple business areas. Key projects, also highlighted in Kiwa Finland’s ESG Report 2024, include the two-year Necoverse project, which pilots innovative approaches to remote inspections, technology-assisted inspections, and remote collaboration between inspectors and customers; a new map app designed to help inspectors plan routes and daily tasks more efficiently, reducing travel time and increasing productivity; and a new system developed in collaboration with U.S.-based PPI Quality & Engineering to deliver greater value in supplier assessment by helping customers manage risks and build high-performing, sustainable supply chains. These innovations reduce travel, improve efficiency, and lower the indirect environmental footprint of service delivery.

Enhancing transparency through our *online presence*

In addition to service delivery, we also use our online platforms to share knowledge, support transparency, and guide customers through complex ESG topics. Our corporate website is an important platform to communicate how we contribute to ESG within our industry. Below, you will find four examples that highlight how our services, initiatives, and expertise support customers and partners in promoting responsible business practices across the sectors in which we operate.

1) Simplifying ESG Compliance with Kiwa's Trusted Certifications

Published: 28 May 2025

How Kiwa helps organizations navigate increasing sustainability expectations by offering trusted ESG certification schemes across ESRS areas, from energy management and carbon footprinting to diversity and anti-bribery standards, to strengthen compliance, risk management, and stakeholder trust.

2) How to Use ESG Certification in Your Annual Sustainability Reporting

Published: 9 May 2025

How Kiwa's ESG audits and certifications support companies in preparing credible annual sustainability reports, including meeting evolving regulatory requirements such as CSRD, by simplifying compliance and improving measurable ESG performance across ESG indicators.

3) Accelerating Action for International Women's Day at Kiwa

Published: 6 March 2025

Highlights Kiwa's commitment to the 'Social' pillar of ESG by showcasing actions taken to promote gender equality and inclusive leadership. It covers initiatives to break bias, empower diverse talent, and foster equal opportunities in the workplace — aligning broader ESG goals with organizational culture and leadership practices.

4) Navigating EU Sustainability Regulations: Challenges and Solutions for SMEs

Published: 16 June 2025

A closer look at EU sustainability regulation impacts on small and medium-sized enterprises. Explores regulatory complexity, proposed changes in EU law such as omnibus procedures, and how SMEs can respond strategically, with insights from Kiwa's ESG experts on practical solutions for compliance and reporting.





Chapter 4

Our ESG commitment *in execution*

In 2025, we translated our ESG commitments into concrete actions across our people practices, governance, and environmental management. This chapter highlights how we advanced Fair Pay, leadership development, diversity, equity, and inclusion (DEI), environmental performance, and integrity through practical measures, tools, and programs that strengthen our culture, protect our colleagues, and support a more sustainable and safer Kiwa.



Our approach to *positively impact our colleagues*

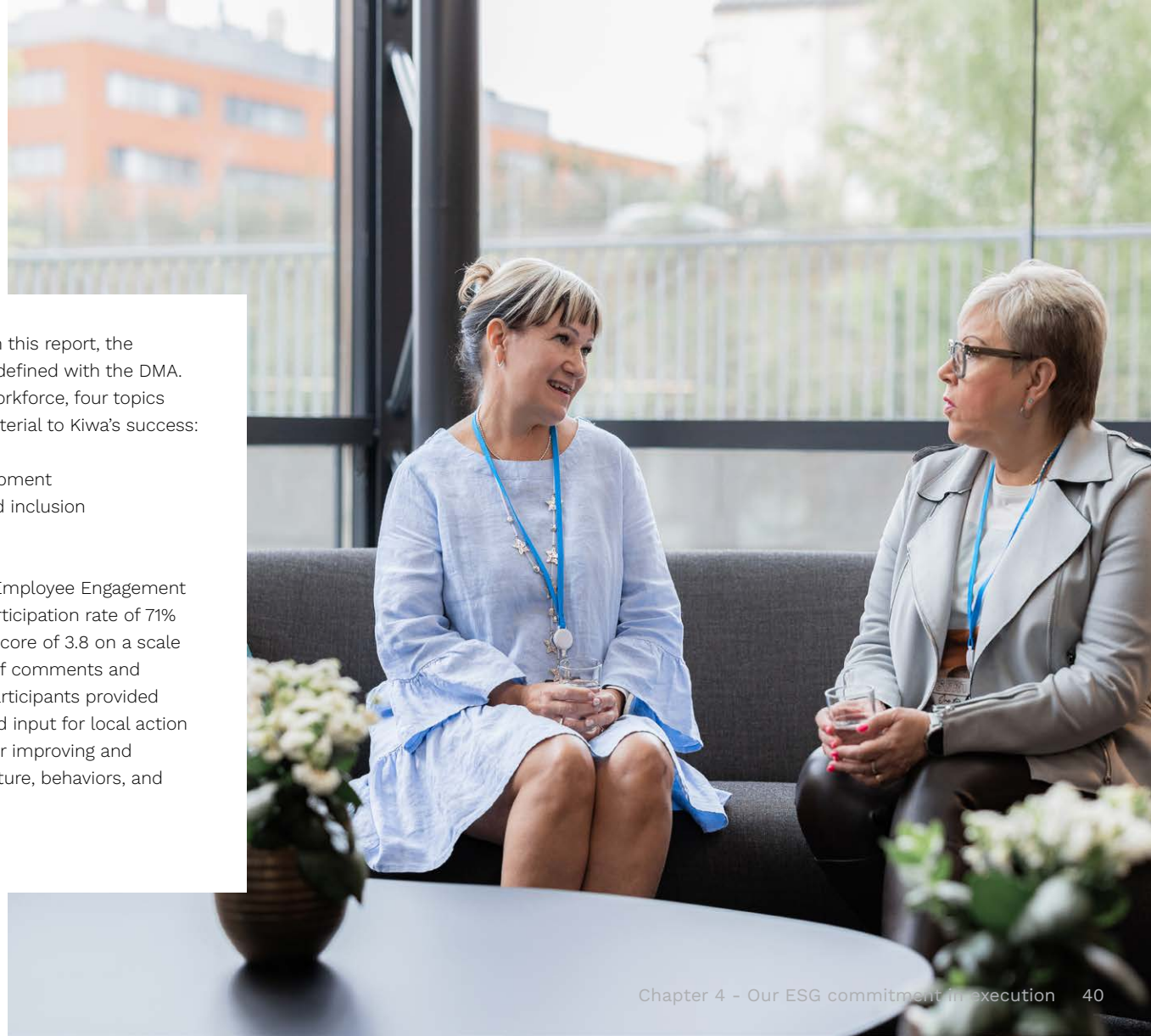
This section focuses specifically on how we manage health, safety, and well-being as a core operational priority.

Following several smaller acquisitions and continued organic growth, the number of Kiwa employees grew to nearly 13,000 in 2025. Across Europe, we also observed a shift from subcontracted workers to direct Kiwa employment, due to evolving European legislation on disguised employment. We expect this transition to continue in 2026. With a dedicated integration function, we developed a best practice for onboarding newly acquired companies. Alongside the We ARE Kiwa program, which reinforces Kiwa's corporate values, the Management Essentials best practice was developed and launched to bring the Kiwa Leadership Profile to life.

As explained earlier in this report, the material topics were defined with the DMA. In the area of Own Workforce, four topics were identified as material to Kiwa's success:

- Fair Pay
- Professional development
- Diversity, equity, and inclusion
- Health and safety

Our newly launched Employee Engagement Survey achieved a participation rate of 71% and an engagement score of 3.8 on a scale of 5. The thousands of comments and suggestions by the participants provided valuable feedback and input for local action plans aimed at further improving and strengthening our culture, behaviors, and colleague motivation.





Countries and *ambassadors*

Costa Rican Kiwa colleagues **clean up the beach**

Colleague engagement also extends beyond the workplace, reflecting how local teams contribute to their communities and environment.

At Kiwa BCS Costa Rica, the well-being of colleagues and the impact of the company's activities on daily life and the environment have always been paramount. As staff is scattered across Guatemala, Honduras, El Salvador, Mexico, Spain, and some other countries, flexibility is required in the way colleagues carry out activities to improve conditions around them.

Generally, it includes remote working, which prevents workplace accidents, reduces fossil fuel consumption, increases family time, and boosts efficiency and online connections. Colleagues regularly focus on improving the environment together.



December 2025: The team from Kiwa BCS Costa Rica takes part in a beach clean-up in Puntarenas province.

Fair Pay

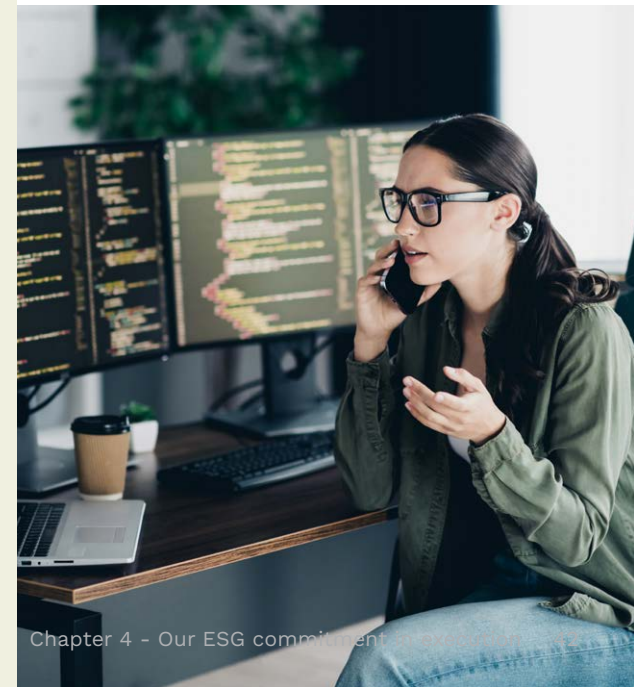
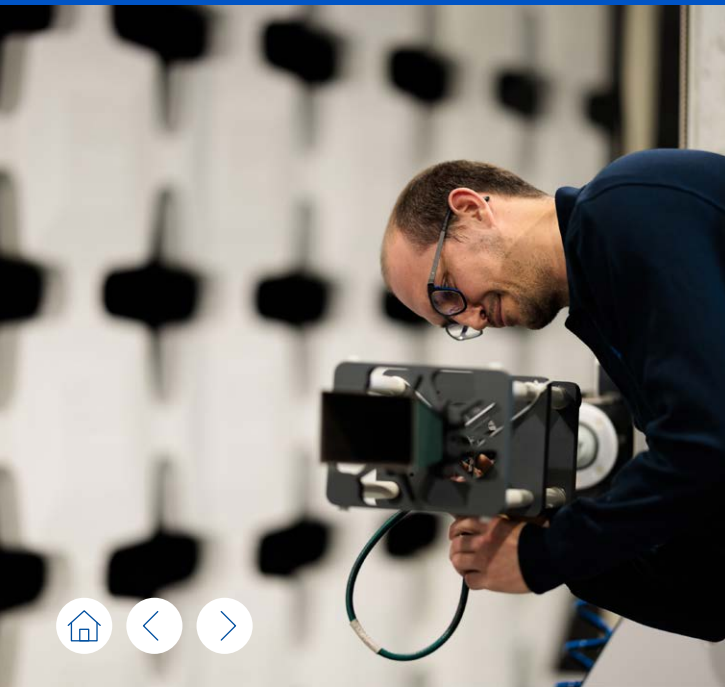
There is an increasing requirement for legislation and reporting in the area of pay equity, not only in Europe, but globally. Topics in this area range from gender pay gap reporting to salary transparency in hiring and claiming equal opportunities for colleagues.

The Kiwa Fair Pay strategy is to reward our colleagues consistently in line with our policies, to ensure they are treated fairly, respected, and recognized for their contribution.

Added to this, we placed great emphasis on the global implementation of Kiwa's Global Job Framework and the finalization of the Kiwa Total Rewards policy in 2025, which defines the principles that underpin our Fair Pay ambition. Our Fair Pay principles include:

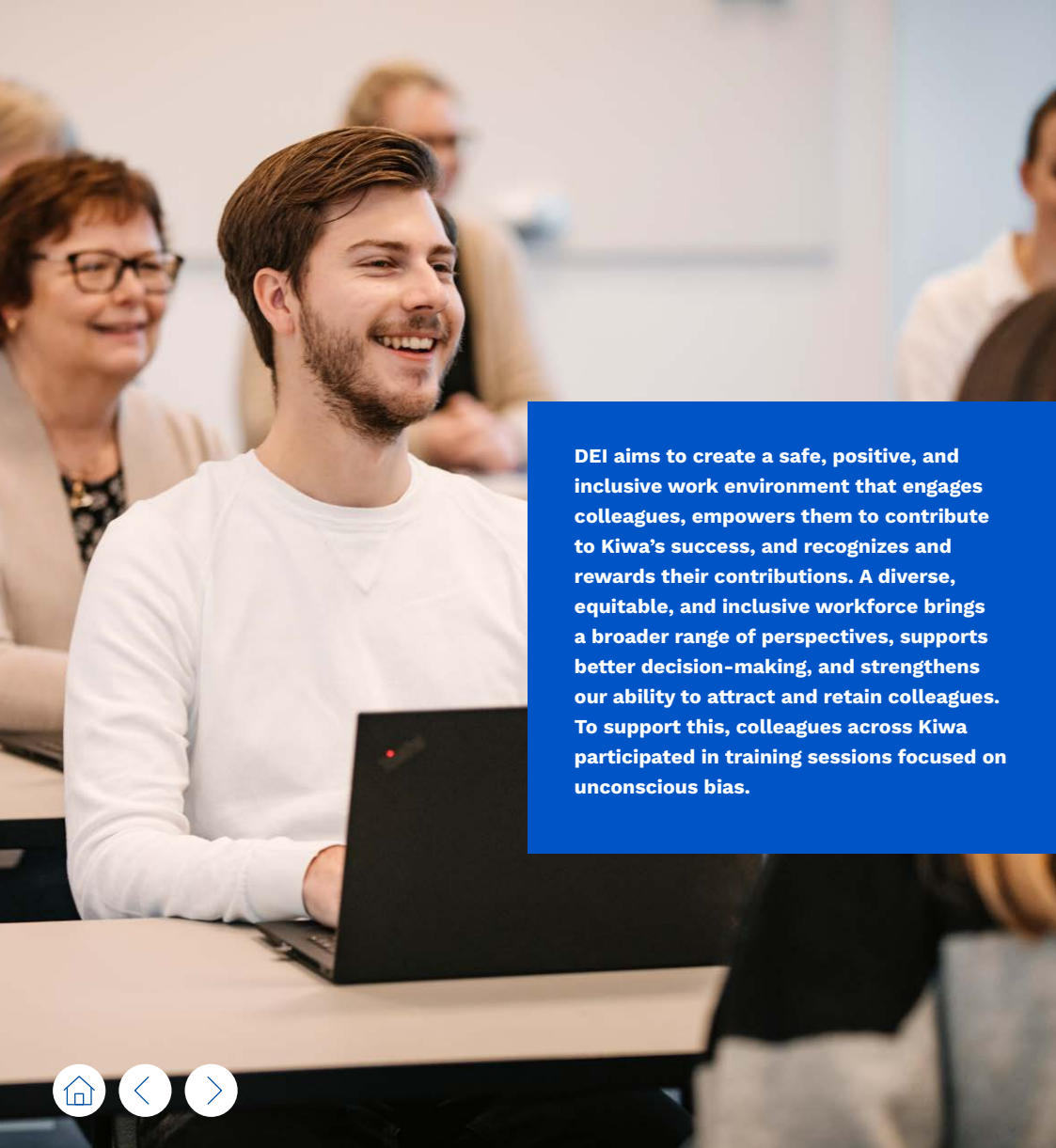
1. **External equity:** offer competitive packages aligned with local market practices.
2. **Internal equity:** apply a job framework to analyze equal pay for equal work and strive for equal treatment in line with our policies and guidelines.
3. **Governance:** deploy clear and transparent reward policies and processes while applying the 'one-over-one principle', whereby individual reward decisions require approval from the next level in the organization, strengthening our objectivity in decision-making.
4. **Motivate to perform:** encourage colleagues to perform by linking rewards to results, without compromising on sufficient levels of guaranteed pay.
5. **Benefits:** provide relevant, market-aligned benefit packages, a combination of colleague insurances, different types of leave, and green mobility.
6. **Accountable and Transparent:** provide accessible and relevant information on the terms and conditions of employment.

The first Fair Pay analyses conducted didn't bring major pay gap concerns to our attention. Nevertheless, we anticipate increased interest and questions from colleagues as awareness grows. For this reason, a Fair Pay communication and training package was developed by the rewards teams across SHV, which will be rolled out within Kiwa early in 2026.



Professional *development*

For Kiwa, ensuring that all colleagues have and maintain the appropriate accreditations is essential to our role as a trusted TIC company. We therefore invest significant time and effort in providing high-quality education for our colleagues. Alongside professional training, we are placing increased focus on leadership development. In 2025, the Management Essentials Program was reintroduced within the Kiwa Leadership Programs, and the first intake of the Advanced Leadership Development Program took place with 20 participants. The Kiwa Leader Lab Program will resume in 2026.



Diversity, Equity and *Inclusion*

DEI aims to create a safe, positive, and inclusive work environment that engages colleagues, empowers them to contribute to Kiwa's success, and recognizes and rewards their contributions. A diverse, equitable, and inclusive workforce brings a broader range of perspectives, supports better decision-making, and strengthens our ability to attract and retain colleagues. To support this, colleagues across Kiwa participated in training sessions focused on unconscious bias.

During Global DEI Week and International Women's Day, we placed particular emphasis on allyship and encouraged colleagues to speak up when they observe non-inclusive behavior. We also included several DEI-related questions in our employee engagement survey, which received a score of four out of five for inclusivity. The insights gathered from this

feedback help guide our ongoing efforts. In addition, our established DEI task force focuses on training and action plans to further strengthen a positive workplace culture.

As reflected in our Employee Engagement Survey results, colleagues report feeling supported and valued, with a strong sense of inclusion across teams.

Sustainability in action: Building impact through people and safety

A strong culture of safety must match a strong culture of development and inclusion. Across Kiwa, our ESG ambitions are brought to life through the everyday actions of our colleagues. While global frameworks, policies, and targets provide direction, it is local action that shows whether sustainability is truly embedded in how we work. This section highlights how colleagues contribute to safer, more sustainable outcomes in practice, and how Kiwa supports them with the right tools, programs, and a shared culture of responsibility. Together, these foundations help colleagues act with confidence, take ownership, and create meaningful impact for customers, communities, and society.



Kiwa LATAM 2025 *impact* *highlights*

Sustainable services, safety, and ESG contribution

Throughout 2025, Kiwa LATAM continued to strengthen its contribution to the Kiwa Group's ESG ambitions by integrating sustainability, safety, and social responsibility more consistently into its services, operations, and regional initiatives. Representing operations in Chile, Colombia, Costa Rica, the Dominican Republic, Ecuador, Guatemala, Mexico, and Peru, the region advanced from primarily local actions toward a more structured regional approach that is aligned with Kiwa's global ESG Route and CSR PL principles. The highlights below reflect the progress achieved during 2025, combining regional initiatives with

representative country-level actions that illustrate how sustainability is embedded into daily operations and service delivery across LATAM.

Regional focus: Sustainable services, safety, and well-being

A key milestone during the year was the rollout of the Safe-T Impact app, consolidating it as a central tool to support the STEP Plan and the application of Kiwa's Life-Saving Rules. The implementation of this digital tool strengthened preventive safety management, improved incident reporting and follow-up. It encouraged active colleague participation in building a stronger safety culture across all LATAM countries.



2025 country *highlights*

Colombia

Well-being, safety culture, and colleague engagement

In 2025, Kiwa Colombia placed strong emphasis on colleague well-being, health, and safety, aligning its initiatives with UNICEF's SDG 3 (Good Health and Well-being). Key actions included the organization of Health and Well-being Week, featuring preventive medical examinations, active breaks, ergonomic awareness sessions, mental health workshops, and the promotion of healthy lifestyles.

At the same time, Colombia actively supported the regional deployment of the Safe-T Impact app, reinforcing the application of the Safe Together and Evolution Plan (STEP) and strengthening the preventive safety culture through safety walks, risk identification, and continuous awareness activities.

Ecuador

Community engagement and sustainable development

During 2025, Kiwa Ecuador continued to advance initiatives focused on sustainability and community development, aligned with SDGs 2 (Zero Hunger) and 3 (Good Health and Well-being). Building on previous years, activities included community support actions, environmental awareness campaigns, and initiatives promoting responsible resource use.

Kiwa Ecuador also maintained its engagement with vulnerable communities through donations and colleague-supported solidarity actions, reinforcing the organization's social commitment and local presence.



Peru

Health, well-being, and climate responsibility

In 2025, Kiwa Peru strengthened its focus on colleague well-being and environmental responsibility, aligning with SDGs 3 (Good Health and Well-being) and 13 (Climate Action). Initiatives included healthy lifestyle promotion, active breaks, and awareness campaigns on responsible consumption of electricity, water, and transportation.

These actions were complemented by internal monitoring practices aimed at reinforcing accountability and supporting the reduction of indirect environmental impacts.

Costa Rica

Environmental performance and responsible operations

Operating fully remotely, Kiwa Costa Rica continued to demonstrate reduced environmental impact in 2025 through lower electricity consumption, minimized commuting-related emissions, and reduced paper usage. These operational practices supported Kiwa's global carbon footprint monitoring and reinforced Costa Rica's position as a low-impact operation within the region.

In addition, the team continued strengthening occupational H&S practices and promoting access to sustainable certification schemes for clients.

Dominican Republic

Climate action and environmental awareness

In 2025, Kiwa Dominican Republic sustained its focus on climate action initiatives aligned with SDG 13 (Climate Action). Activities included recycling campaigns, environmental awareness actions, and participation in reforestation initiatives in collaboration with local stakeholders.

These actions contributed to increased colleague awareness around waste reduction, biodiversity protection, and responsible environmental practices.

2025 regional impact overview

Across LATAM, the initiatives implemented during 2025 generated the following types of impact:



Environmental impact

- Promotion of responsible waste management and recycling practices.
- Optimization of audit planning to reduce unnecessary travel and indirect emissions.
- Support for clients and producers in adopting sustainable environmental and agricultural standards.

Social impact

- Strengthening colleague health, safety, and well-being through occupational health programs, psychosocial risk prevention, and healthy lifestyle initiatives.
- Regional implementation of the Safe-T Impact app to reinforce the STEP Plan and Life-Saving Rules.

- Capacity-building, training, and development initiatives supporting decent work and professional growth
- Community support actions focused on inclusion and social solidarity.

Governance and trust

- Support for clients in implementing sustainability, ethics, and compliance-related schemes.
- Integration of corporate social responsibility (CSR) commitments into commercial and client engagement processes.
- Increased internal awareness of ESG principles aligned with the CSR PL.

Evolution compared to 2024

Compared to the previous reporting year, 2025 reflects a higher level of maturity in Kiwa LATAM's ESG strategy, characterized by:

- A shift from isolated local initiatives to a more coordinated regional framework.
- Stronger alignment between services, operations, and the Kiwa Group's ESG strategy.
- Broader use of digital tools, such as Safe-T Impact app, to reinforce safety culture and data consistency.
- Greater focus on the impact generated through services, beyond regulatory compliance.

Looking ahead

Kiwa LATAM will continue to strengthen its ESG contribution by expanding sustainable services, consolidating the Safe-T Impact app as a cornerstone of the STEP Plan, enhancing colleague well-being and safety, and supporting clients and communities in their sustainability journeys.

Through these efforts, Kiwa LATAM reaffirms its commitment to generating coherent, long-term impact aligned with the Kiwa Group's global sustainability strategy.



Countries and *ambassadors*



A glimpse of **Safety Week** in Colombia

Capacity building and sustainable development activities at Kiwa Ecuador include technical training sessions delivered to producers and organized groups pursuing national and international certifications. Topics covered Organic Management Plans (OMP/PSO), Internal Control Systems (ICS) for group certification, EU and US NOP organic regulations, and the Rainforest Alliance Standard (version 1.4), promoting sustainable agricultural practices, strengthening producer capacity, and supporting access to more competitive markets.

Undergraduate and postgraduate students completed their pre-professional internships at Kiwa Ecuador across administrative, financial, and technical areas, gaining practical experience while contributing fresh ideas and knowledge in alignment with SDG 8 (Decent Work and Economic Growth).

For the second consecutive year, we carried out a CSR initiative in the Chachi–San Salvador community, delivering donations to 138 children aged 4 to 6 during the Christmas season with the support of our employees and the company.



Sustainability in action: *Kiwa BCC*

Beyond LATAM, similar colleague-led initiatives are taking shape in other regions, reflecting how global ESG priorities are applied in local contexts. In 2025, Kiwa Beijing Certification Centre (BCC), one of the first certification bodies established in China, delivered tangible value to customers and society through colleague-led initiatives, while prioritizing workforce support aligned with Double Materiality and CSRD readiness.

To drive meaningful impact for customers and industries, the Kiwa BCC teams secured a cooperation agreement with a national sustainability-focused promotion body to advance Kiwa's EPD project exposure in China, helping clients meet sustainability disclosure demands. Collaborating with a leading domestic technical research institute, colleagues conducted Kiwa-CFP on-site audits for a key electronics manufacturer, pioneering a 'one audit, dual certificates model' that streamlines compliance for electronics sector clients. Additionally, staff engaged with a national certification association's dual-carbon committee, exchanging insights to refine client services, and participated in GHG Manager training to enhance expertise in sustainable development projects, enabling us to better support customers navigating low-carbon transitions.

To support our colleagues, we implemented a broad set of actions across H&S, well-being, and professional development. Our H&S initiatives in 2025 included safety training, emergency drills, annual medical exams, pre-work risk assessments, work-from-home policies for extreme weather conditions, a shared workplace exercise guide to promote health, routine safety inspections, and protective gear provision. Planned actions for 2026 include enhanced safety training,

upgraded fire protection and monitoring systems, and stronger project sustainability assessments before project initiation.

We boosted our well-being as a company core value via union-led activities, seasonal and festival-related gifts, commercial insurance benefits, engagement surveys, and leadership training.

Career development actions were addressed through new employee orientation, auditor capability programs, and succession planning. To address talent scarcity and cross-entity alignment challenges, we're participating in the 2026 global Human Capital Management (HCM) project alignment and performance management processes.

The Board of Directors oversees the sustainability process, with plans to conduct regular ESG training and embed ESG into core decision-making to close gaps in ESG professionalism and risk identification.

These efforts demonstrate that our colleagues are crucial to our impact, empowering them with training, safety, well-being, and growth opportunities, which enables us to deliver high value to customers while making sustainable development progress.



Our approach to supporting *health, safety, and well-being*

Health, safety, and well-being are fully embedded in the way we operate at Kiwa. This chapter outlines how we continue to strengthen a culture where safe and responsible working practices are an integral part of everyday operations. Through the Kiwa Safe Together framework and the Safe-T Impact app, we support a clear and practical approach to safety, enabling our people to apply consistent safe practices across all activities.





Our goal is simple and essential: every colleague should return home safe and well at the end of each day.

Building a *culture of safety*

Caring for our people is a central pillar of Kiwa's ESG Route. Health, safety, and well-being are non-negotiable and essential to building a strong, sustainable organization.

In 2025, we continued our path to strengthen our commitment to the H&S of colleagues, customers, and partners by further improving internal safety structures and driving consistent, safe behavior across our organization. We believe safety is a shared responsibility and that a strong safety culture begins with informed, empowered colleagues who actively choose the safe option. Throughout the year, we enhanced tools, processes, and coaching practices

that support this behavioral shift, making safe actions the natural and expected way of working. Our leaders play a critical role in this transformation by setting clear expectations, visibly role-modeling safe behavior, and engaging their teams in meaningful safety conversations. Their involvement helps embed safety into daily routines and reinforces our collective commitment to working safely, together.

Part of the SHV Health and Safety Community

As a fully integrated part of the SHV Health and Safety Community, Kiwa operates under a shared policy framework that provides clear guidance, focus, and direction for all H&S activities. Collaboration within the SHV Community remains a strong driver of improvement. We actively contribute to shared learning, exchange good practices, and participate in joint initiatives such as the SHV Group Safety Week, reinforcing common values and strengthening operational safety across all business units. This collective effort supports continuous learning, stronger leadership engagement, and more effective safety practices in day-to-day operations.



Kiwa Health and Safety **Community**

Our commitment to safety is further reinforced through the Kiwa H&S Community. This global network brings colleagues together to share knowledge, address challenges, and strengthen safety awareness across the organization. The community meets monthly with local H&S professionals to exchange learning, review performance, and support countries in implementing consistent and effective safety measures.

Led by our Global Head of Safety, the H&S Community plays a vital role in aligning efforts across countries. At the same time, national H&S teams ensure practical implementation at the local level, ensuring that global standards are consistently applied in daily operations. The global team was further strengthened in 2025 with the addition of an H&S Data and Process Manager. This enhanced our ability to monitor trends, improve reporting quality, and support data-driven decision-making across our organization.

Kiwa Safe Together framework

We continued to embed the Kiwa Safe Together framework as the cornerstone of our global H&S strategy. The Safe-T Impact app provides the shared language, principles, and expectations that guide how we work safely every day. It forms the foundation on which countries build their local processes and procedures, ensuring alignment with our global approach while fully complying with national laws and operational requirements.



Power to
STOP



LMRA



Life Saving
Rules

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 rules 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 the local level.

The 5 Life-Saving Rules

In addition to reinforcing individual behaviors, the organizational pillar continues to guide the consistent implementation of the Kiwa Minimum Requirements, baseline safety standards that all entities must meet, regardless of location or local regulations. This structure ensures that the Life-Saving Rules are not only understood but fully embedded into our daily systems and processes, translating safety principles into practical, everyday actions across the Kiwa Group.

The Visible Felt Leadership pillar remains a core element of our safety strategy, supporting leaders in creating connection, trust, and open dialogue with their teams. In 2025, we strengthened this pillar with the introduction of systematic safety engagement walks. By increasing leadership presence on the work floor, these walks deepen the relationship between managers and operational teams, help recognize safe practices, and reinforce shared ownership for safety throughout the organization.



I am fit
for work



I drive
safely



I align with
others on site



I stay out of
the line of fire



I take measures
to mitigate
specific risks

Safe-T Impact - our digital safety app

To strengthen the Safe Together strategy and promote consistent safety practices across the Kiwa Group, the Safe-T Impact app has become our global platform for reporting, tracking, and learning from safety events. All Kiwa colleagues were onboarded onto the platform in 2025 and now have direct access from their smartphone or laptop, ensuring real-time safety reporting is available to everyone, everywhere.



Built for people and for safety

Safe-T Impact app offers simple, standardized forms that support high-quality data entry and make it easier to capture hazards, near misses, positive observations, and incidents. The platform is used both internally and at customer sites, enabling a unified way of working and consistent data across countries and business lines.

Strong onboarding and training

To support the rollout, we carried out an extensive communication and training program, covering both the technical use of the software and the safety principles behind effective reporting. This included hands-on sessions, country workshops, user guides, and awareness materials to help colleagues understand not only how to use the system but also why reporting matters for prevention, learning, and safe behavior.

Supporting leadership and engagement

The platform also includes a Safety Walks Form, helping leaders structure onsite observations and conversations. This strengthens Visible Felt Leadership by promoting regular engagement with colleagues, reinforcing safe behavior, and creating real-time feedback loops between teams and management.

A smarter way to learn through leading and lagging indicators

Safe-T Impact app enables us to analyse trends consistently across locations, strengthening both our lagging indicators (such as incident types and outcomes) and our leading indicators (hazards reported, positive behaviors observed, safety walk actions). This combined insight helps us identify risks earlier, respond more effectively, and support a proactive safety culture across the Kiwa Group.

Our shared goal

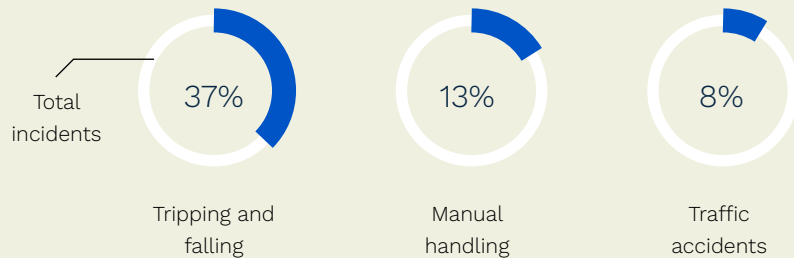
Through Safe-T Impact, we continue to focus on what matters most. This ensures that every colleague returns home safe and well — every day.



Recordable safety incidents and serious injuries or fatalities (SIF)

In 2025, we remained strongly committed to maintaining safe and responsible working conditions across all Kiwa locations. Our focus continued to be on reducing incidents, protecting our colleagues, and reinforcing a culture of consistent learning and improvement.

The most common types of incidents reported in 2025



While performance varied across countries, the results demonstrate ongoing progress in our global safety efforts with a downward trend in the TRCF's.

Tragically, two fatalities occurred as a result of an incident in 2025. These events affected our organization deeply. We provided full support to the families involved and continue to work across all levels of Kiwa to prevent such incidents from ever happening again.

Every reported incident underwent a thorough root-cause analysis, followed by corrective and preventive actions.

The most frequent contributing factors in 2025 fell into four categories:

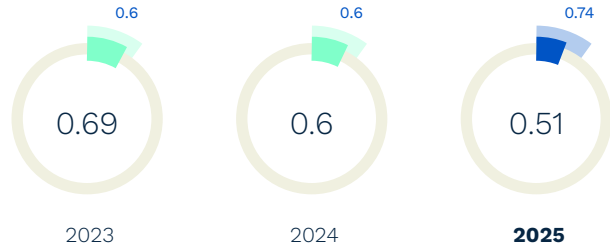
- 1. People:** behavior and knowledge.
- 2. Process:** completeness of risk evaluation.
- 3. Work environment:** slippery or uneven surfaces.
- 4. Equipment:** use of inappropriate tools.

By systematically learning from each case and strengthening controls where needed, we continue to build a workplace where risks are recognized early, preventive measures are standard practice, and every colleague plays an active role in ensuring safe operations.

Current status

TRCF rate

Target value: 0.74

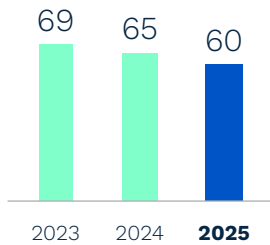


TRCF Total Recordable Case Frequency. TRCF is calculated as number of recordable incidents x 200,000 / number of hours worked. Number of hours worked is calculated as the average Full Time Equivalent x 2,000 hours (assumed annualized hours).

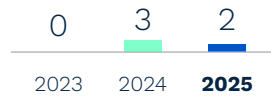
SIF Serious Injury or Fatality

LTI Lost Time Incident

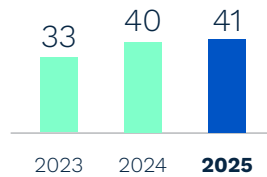
All recordables



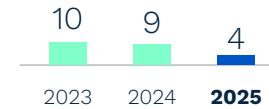
Serious Injury or Fatality*



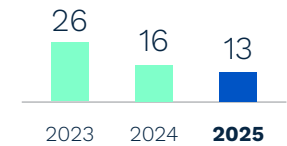
Non-SIF LTI



Restricted Work Cases

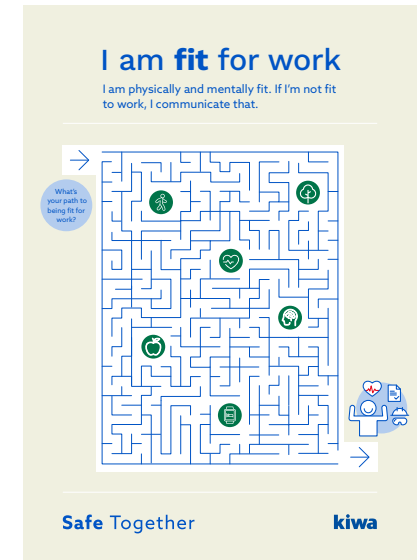
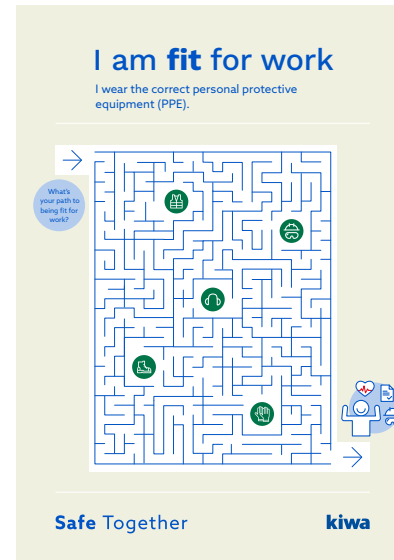
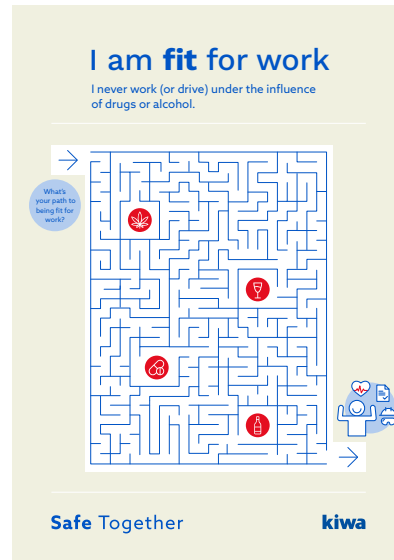


Medical Treatments Accidents



Global Safety Week

In September 2025, we celebrated our fourth Global Safety Week, a moment where teams across Kiwa focused on safety, health, and well-being. This year's theme, 'I am fit for work', highlighted that safe work requires more than technical competence. It depends on physical energy, mental resilience, the right training, proper personal protective equipment (PPE), and suitable tools.



A key part of this year's program was the launch of the 15 Minute Challenge. This six-week initiative encouraged colleagues worldwide to move at least 15 minutes per day. Teams of four to six colleagues competed in a friendly global challenge, earning points for every active day. The goal was simple: build a sustainable routine that boosts

energy, reduces stress, strengthens focus, and reinforces team spirit. The challenge supported the "fit for work" mindset in a practical, accessible way.

A new visual element this year was the labyrinth-style posters addressing alcohol and drugs, PPE, and physical and mental well-being. The posters

encouraged reflection on how easily one can "lose the way" and how to find the safe path again.

Local organizations also added their own initiatives tailored to the risks and realities of their work. These included onsite safety demonstrations, ergonomics sessions, PPE checks,

discussions on fatigue and workload, LMRA refreshers, and team walks to promote movement and connection.

Safety Week 2025 once again demonstrated how engagement, shared responsibility, and practical daily habits strengthen our safety culture, helping everyone at Kiwa to stay energized, prepared, and safe at work.

Our approach to positively impacting our environment

Protecting people and protecting the planet are closely connected priorities. When looking at improving our impact on the environment, reducing our GHG emissions is central to our environmental ambition under Focal Point 1 and forms one of the main drivers in our ESG Route.

In 2025, we continued actions to reduce our GHG emissions, mainly focusing on renewable electricity and fleet electrification. We also expanded with actions like minimization efforts related to business travel and adjusted travel policies. Furthermore, in 2025, the investment plans to enable GHG-mitigating actions were included in the business planning processes.

Where the speed of implementation also depends on regional differences, the aim towards 2030 is clear. A

Paris-aligned reduction, for at least the European countries, and, where possible and cost-effective, the application of the same measures in the other regions to support reductions across Kiwa. For the EU region, it's fair to say that we've already achieved a significant reduction with the initial, albeit less difficult, steps. The challenge is to take further steps within the EU, possibly even complementing other regions if it turns out that achieving a comparable reduction takes longer there.



We are
Ambitious,
Reliable,
and
Engaged



Safety in action: How we help make our world safer for our colleagues



Safety starts with **all of us**

“I am delighted to contribute every day to Kiwa’s purpose: We are committed to a safer and more sustainable world. In 2025, our Health and Safety Community grew even stronger. Together, we focused on embedding the Safe Together strategy and supporting colleagues and leaders in building consistent, safe ways of working.

One of the achievements I am most proud of is the successful onboarding of all 12,000 Kiwa colleagues onto the Safe-T Impact platform. Every colleague now has direct access, from smartphone or laptop, enabling real-time reporting and stronger learning across the entire organization. We also finalised a complete set of Life-Saving Rules training, giving every country concrete tools to raise or refresh safety knowledge within their own local programs.

Safety Week remained a highlight of the year. The global 15 Minute Challenge inspired colleagues around the world to move more every day, and the results speak for themselves; feedback from participants indicated clear improvements in sleep quality, fitness, and overall well-being. Moments like this show what we can achieve when we take care of ourselves and each other.

All these initiatives are the result of a true collective effort involving many colleagues across different countries and business lines. For me, this demonstrates our strong commitment to the physical and mental safety of every colleague.

Our collective commitment is clear: every day, in every country, we choose safety — together.”

Ellen De Geest

Global Head of Safety, Kiwa



Countries and
ambassadors





Countries and *ambassadors*



Increased accessibility of **H&S processes**

“We started the year with an exciting H&S milestone, the rollout of the new global Incident Management System, Safe-T Impact. The introduction of the new system was well received by our Australia and New Zealand (ANZ) teams, with plenty of positive feedback on its usability. Our staff hit the ground running with over 100 hazards reports in the first month alone.

As much of the work carried out by Kiwa colleagues in Australia and New Zealand takes place on customer sites, our colleagues must be aware of the risks and feel confident using the Power to Stop whenever they encounter an unsafe situation at work. In 2025, the ANZ team raised nearly 1,000 positive observations and hazard reports. A quarter of the hazard reports originated from customer sites, demonstrating how a mature/active reporting culture is helping keep both our colleagues and our customers safe.

Moreover, Safe-T Impact has enabled us to digitize our H&S forms and documents. This shift makes H&S processes more accessible and user-friendly for staff, while simultaneously reducing our reliance on paper-based forms/systems — supporting our goals of improving safety and advancing sustainability.”

Lucy Shaw

HSE Manager, Kiwa Australia and New Zealand

Focus on **Safety**

In 2025, we focused on strengthening H&S in Sweden by raising knowledge and awareness across the organization. A key part of this effort was a comprehensive training initiative, including lectures for all managers and safety representatives among colleagues, ensuring they have the competence and confidence needed to support a safe and healthy work environment.

In parallel, we carried out targeted information activities tailored to different parts of the organization. These actions helped us address specific needs, increase understanding of our safety expectations, and support managers and teams in integrating good practices into their daily work. For example, we have done articles on MyDesk, and we have sent out safety alerts. We have also followed up with our annual survey.

Another important priority has been advancing the implementation of Safe Together, our shared approach to building a proactive and collaborative safety culture. Through this work, we are reinforcing consistent behavior, shared responsibility, and a mindset where safety is always at the forefront. The implementation of Safe-T Impact has been a catalyst in our work with safety. Together, these initiatives contribute to a stronger, more informed, and more resilient organization.

Maria Karlman

Manager Quality and Sustainability





Building an *ESG* Community

Since 2022, our environmental experts have helped harmonize the reporting methodology across the Kiwa Group. In 2025, we further strengthened this community with local ESG coordinators representing the larger Kiwa countries. Regular meetings take place within this community to discuss GHG-related approaches for data gathering, status of action follow-up, CSR PL audit preparations, and/or outcomes. The aim is to also leverage knowledge on possible and/or applied reduction measures.

Clear process and **control design**

Further steps were taken in 2025 to clearly define a process and control design to enable accurate and complete GHG-related data. Additionally, a design was drafted to enable a more unified approach in GHG data collection, validation, and reporting, based on the GHG Protocol guidelines. These efforts combined are expected to support improvements in data consistency, comparability, and accuracy over time and across countries.

Action was also taken to further improve the process of data collection and reporting. This resulted in improved data insights and more efficient progress tracking, enabling better decision-making.

As an example, a template for data collection was created and improved throughout the year. A guided dashboard was built to provide countries and management with insight into their own emissions and the effectiveness of measures.

For easier data collection, a data collection solution was built and is planned for roll-out early in 2026.

In addition to further instructing and training our Kiwa colleagues regarding ESG data, we will also pay more attention to the timely delivery of data by our suppliers. This makes the data more up-to-date and reduces the need for estimates.



Data collection for **Scope 1, 2, and 3 emissions**

The main focus for data collection lies in direct and indirect emissions from housing and mobility, covering Scopes 1, 2, and 3. The main focus of emissions reporting, so far, has focused on Scopes 1 and 2. The majority of the data collected is based on primary data, extended with estimations where actual figures are not available, or the effort to collect significantly outbalances the added value of the insights.

In 2025, the first insights were collected for Scope 3 data for in-scope categories such as colleague commuting and business travel.

All larger Kiwa countries and those countries certified for the CSR PL are included in the quarterly reporting cycle for GHG emissions. This reporting cycle will be continued in 2026, together with efforts to further improve the quality of the data.

The aim for 2030 is to achieve Paris-aligned reductions. Based on the initial data collected, reduction measures are being undertaken in European countries, with the effects of these measures becoming visible. The challenge remains to address further next steps in European countries, as well as to complement these efforts in other regions. However, actions there are more difficult to address due to different landscapes when compared to Europe, combined with the cost-effectiveness of potential reduction measures.

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





Transition to electric transportation poses **challenges in Estonia**

The pace of environmental transition can differ by region, depending on infrastructure and local conditions. The transition to electric transportation presents challenges in Estonia, even as the adoption of electric vehicles (EVs) among companies continues to grow rapidly. Kiwa Estonia currently operates a fleet of 51 vehicles, nearly half of which still run on fossil fuels such as compressed natural gas (CNG), gasoline, and diesel. In Tallinn, Tartu, Pärnu, and Jõhvi, factors including the age of buildings, limited electrical grid capacity, and local regulations can constrain the expansion of charging infrastructure. At the same time, the Estonian government aims to support further development, with new regulations introduced in 2025 requiring commercial building owners to install at least one EV charging point for every five parking spaces, alongside plans to build more than 200 new charging points nationwide. These developments support the ambition of colleagues in Estonia to make the fleet more sustainable.



Kiwa Türkiye transitions to **LED lighting in Tuzla office**

This initiative involved replacing all lighting systems at the Kiwa Türkiye office in Tuzla with LED technology. LEDs consume significantly less energy than conventional lighting, contributing to a substantial reduction in GHG emissions. In addition, LED lighting can have positive effects on employee health and comfort by providing more natural, balanced illumination. The LED transition will be extended to other Kiwa sites in Türkiye and is already progressing as planned at the Ankara, Başakşehir, and İzmir offices.



Countries and *ambassadors*



George Bailey, Business Unit Manager at Kiwa CMT, as the team celebrates **achieving ISO 14001 certification in 2025.**

At Kiwa UK, we are committed to strengthening our environmental performance. Driven by legislation, client and supplier expectations, and our progressive organizational culture, we are placing a strong focus on enhancing our environmental credentials.

Certification plays a key role in this effort. Using the ISO 14001 Environmental Management System (EMS) standard also highlights the value of Kiwa's own certification services.

Kiwa UK is working toward ISO 14001 certification across all laboratories. The certification process provides a structured approach to identifying and managing environmental impacts, improving and controlling energy consumption, increasing resource efficiency, minimizing waste, and delivering anticipated cost savings.

In 2025, Kiwa CMT, which specializes in testing building products and structures, achieved ISO 14001 certification. The pathway from concept to certification took approximately one year and focused on resource use and waste generated through business operations.

The process led to concrete improvements, including exploring the installation of solar panels and EV chargers (ongoing), assessing air conditioning efficiency, and strengthening waste management practices for drains, recycling plants, and landfills. Fleet vehicles, previously washed onsite, are now cleaned at a dedicated facility with appropriate drainage to capture contaminants. Environmental awareness and waste-handling training have also been rolled out, encouraging strong environmental stewardship across the team.

"I'm proud that Kiwa CMT has achieved ISO 14001 certification. The process has been really helpful in improving our processes and reducing our environmental impact. Certification will help us demonstrate our credentials to customers and support us in streamlining our tender & bid submissions. Great work from everyone involved in attaining this certification, which perfectly demonstrates our purpose in action. We are committed to a safer and more sustainable world."

George Bailey
Business Unit Manager
Kiwa CMT

New office in Gävle, Sweden, is a tribute to sustainability

Kiwa Sweden's new office in Gävle, located about two hours north of Stockholm, is an open and bright workplace designed with sustainability at its core. The 914-square-meter facility, which includes a workshop, is certified as an environmentally friendly building. Nearly 30% of the furniture from the former office was reused, all electricity is sourced from 100% hydropower, and all energy used for heating and cooling is climate-neutral. In addition to improving the working environment for colleagues, the new office represents an important step in reducing Kiwa Sweden's CO₂ emissions and demonstrates a strong commitment to sustainable building practices.



Our approach and developments *to do good business*

Strong ESG performance also depends on integrity, transparency, and ethical conduct. 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 and Compliance and its underlying policies and guidelines, 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.



Fostering an ethical environment and *the possibilities to Speak Up*

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 and Compliance, 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.

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



Kiwa's Code of Conduct *and* Compliance

As a trusted provider of auditing, inspection, testing, and certification 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 areas 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 core of our compliance approach is the Kiwa Code of Conduct and Compliance, which incorporates eight guiding principles that shape how we work and engage with others. The following eight principles define how integrity is translated into daily behavior across Kiwa. 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 offering, gifting, or acceptance of a bribe in any form, including kickback fees 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 colleagues and ensures processes are in place to protect such information adequately.



Competence

Kiwa colleagues have the right capabilities and are 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 colleagues 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 colleagues.



Health and safety

Kiwa provides a safe working environment to protect the H&S of colleagues, 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 this report 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, upholds our values, and continues building trust — both within our organization and with those we serve.

Our whistleblowing policy and system: **Speak Up**

To enable colleagues to report any concerns on (alleged) infringements on our Code of Conduct and Compliance with any of our policies, we have a Speak Up policy and system.

Kiwa's global whistleblowing system, Speak Up, is operated by an independent third party and offers a secure and confidential way to raise concerns. The Speak Up system 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.



Kiwa's Speak Up policy follows a stepwise approach. Colleagues are first encouraged to resolve concerns directly with those involved by providing feedback or by reporting the concern through their immediate working environment (i.e., their direct manager or HR officer). If this is not possible or effective, they can use the Speak Up system to report concerns. These concerns can be reported anonymously, and Kiwa's Corporate Ethics and Compliance Officer will be notified and will coordinate the handling of the concern.

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 everyone 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 the way cases are handled helps build trust and accountability.

Speak Up cases reported in 2025

In 2025, 42 cases or suspected cases were reported through Kiwa's Speak Up channel or through other reporting channels. 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 and 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 and maintaining a healthy, ethical culture. Training and soft controls play a crucial role in developing and incorporating 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 ensure that all new employees (including those integrating into Kiwa after a merger or acquisition) complete mandatory training soon after joining. We regularly evaluate and update our e-learning courses to ensure they remain current.

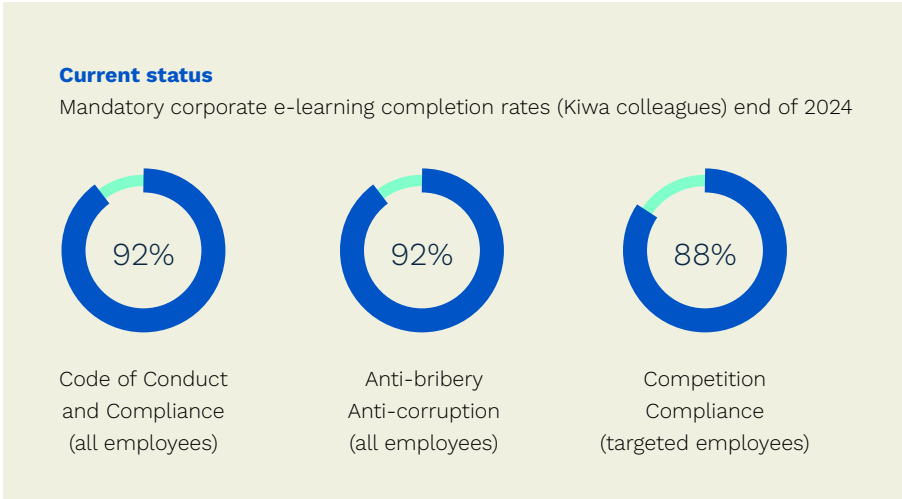
We are dedicated to maintaining high completion rates in line with the TIC Council's requirements. Over the years, completion rates have consistently met expectations, and 2025 saw the highest levels to date across all compliance-related e-learning courses. Our completion rates reached 92% for the Code of Conduct

and Compliance training for all colleagues, 92% for anti-bribery and anti-corruption training for all colleagues, and 88% for Competition Compliance for targeted colleagues. An updated Information Security and Privacy training was rolled out in 2025, including a refresher course of the Privacy module for clarity and relevance.

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

Besides training, we monitor Kiwa's ethical culture and did so in 2025 by rolling out a soft controls survey and putting actions in place that will be followed up on in 2026.

Our colleagues receive mandatory ethics and compliance training to create awareness on relevant topics, including but not limited to the Code of Conduct and Compliance, anti-bribery and corruption, competition law, and data protection and privacy. To manage risks related to its third-party business partners, Kiwa has a third-party due diligence program in place, which was updated in 2025. Kiwa's Privacy Program was revisited in 2025 in alignment with SHV's Privacy Code. The Ethics and Compliance function provides a helpline, advice, and guidance throughout Kiwa, monitors compliance in alignment with risk, control, and audit functions, and is involved in all major M&A projects.



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.

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



Countries and
ambassadors





Chapter 5

Next steps in our ESG journey

In 2026, we will continue embedding ESG into our daily operations, building on the foundations strengthened in 2025 and guided by our CSRD approach.

Next steps in our ESG journey

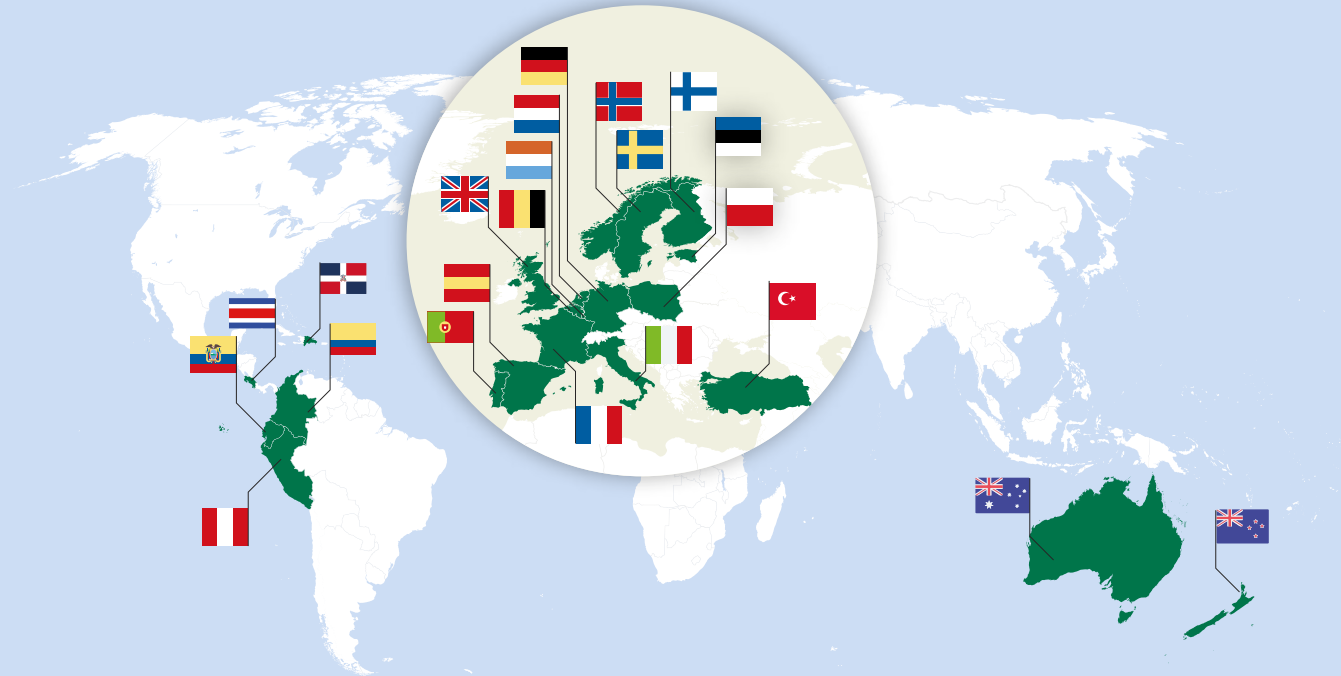
Looking ahead to 2026, we will continue embedding ESG into the way we operate every day, building on the foundations strengthened in 2025 and further continued by the embedment of CSRD requirements guided by our CSRD approach. Throughout this report, we have outlined how we have started CSRD embedment and taken practical steps across Kiwa to advance our commitments.

In 2026, we will further reduce GHG emissions, strengthen health and safety, advance diversity, equity, and inclusion, and increase the sustainability impact of our services through both ongoing business activities and the development of new offerings.

Our CSRD program, which began at the end of 2023 and gained momentum in 2025 through a dedicated multi-stream project based on the outcomes of our DMA, will continue to harmonise ESG data collection and improve internal processes. With experts, engaged colleagues, strong leadership, and robust governance and data structures in place, we will continue strengthening our readiness for future reporting while delivering long-term value for our customers, communities, and the planet.

Kiwa countries

projected to be certified according to the CSR Performance Ladder Level 3 in 2026.



Clear priorities for 2026 *guided by CSRD requirements*

In 2026, we will continue to strengthen our ESG capabilities to achieve CSRD compliance in 2027, while collaborating with other SHV companies wherever possible. At the same time, we will maintain certification at Level 3 of the CSR PL.

Reducing our carbon footprint

We will execute local GHG emissions reduction plans embedded in annual business plans, including planned investments. This includes expanding data coverage, continuing GHG mitigation programs, and introducing stronger checks and balances to ensure data accuracy.

Improving health and safety

We will continue to embed a strong safety culture through the Safe Together framework and reinforce our shared values.

Increasing the sustainability impact of Kiwa services

We will strengthen the International business sector Sustainability program to further align our service portfolio with customer sustainability goals.

Across regions, our progress is driven by engaged colleagues whose actions contribute to meaningful impact locally and globally. With their continued commitment, we are ready for the next phase of implementation.



Continue building *a safer, stronger Kiwa*

In 2026, we will continue building a culture where every colleague feels safe, supported, and empowered to act. Our focus remains unchanged: eliminating life-changing injuries and strengthening the conditions that enable safe work every day.

A key priority is bringing leaders closer to the workplace. By spending more time in the field, listening to teams, and engaging in meaningful safety conversations, leaders strengthen trust, empower colleagues, and reinforce shared ownership for safety. This visible, genuine, and consistent leadership presence remains essential.

With the digital safety system fully rolled out, our focus in 2026 will shift to deepening adoption, improving

usability, and reinforcing safe behaviors. The Safe-T Impact app increases visibility of hazards, near misses, and positive behaviors, while enhancing real-time reporting and organizational learning. This supports a more predictive and preventive approach to safety, moving from reacting to incidents to anticipating and eliminating risks.

The Kiwa Safe Together framework and Life-Saving Rules will continue to anchor our safety culture. They will be embedded even further through dialogue, learning moments, engagement activities, and consistent daily practice.

This is how we continue building an even safer Kiwa.



Safety
remains
central to our
ESG Route.





Embedding Diversity, Equity, and Inclusion

Our focus in 2026 will be on educating both our colleagues and managers on the topic of Fair Pay and living up to our ambition to reward our colleagues consistently and in line with our policies, to ensure they are treated fairly, respected, and recognized for the contributions they make.

Driving customer impact through *sustainable services*

As sustainability expectations and regulations increase worldwide, from the EU's CSRD and CBAM to China's energy transition and the updated Construction Products Regulation (CPR), our role as a trusted transformation partner is becoming more critical than ever. Building on our progress in 2025, we are scaling integrated, data-driven solutions that turn compliance into a competitive advantage and sustainability ambition into measurable results.

To deepen customer impact, we are focusing on three core pillars: expanding our global footprint, strengthening digital capabilities, and deepening sector-specific expertise. We are growing our international auditor ecosystem across key markets, including China, Southeast Asia, and LATAM, to ensure businesses receive globally consistent, locally relevant support. This includes scaling recycling services in China and Europe and expanding sustainability due diligence into new sectors, aligned with the EU Corporate Sustainability Due Diligence Directive.

Digital innovation remains central to our strategy. We will further develop our R<THINK platform to deliver more end-to-end functionality, from LCA calculations and CCF verification to supply chain sustainability management, making it easier for customers to measure, manage, and report impact. In addition, we will launch the Kiwa Supply Chain Management Platform to streamline supplier audits, improve traceability, and support collaborative decarbonization.

We are also investing in our people. Through targeted training programs, including EPD, CCF verifier, and CPR inspector training, we will continue to strengthen global expertise and expand certification capabilities, from EU Green Claims verification to ESG report assurance. By increasing collaboration across Kiwa's business sectors and leveraging partner synergies, we are building a more cohesive and comprehensive sustainability service portfolio.

In 2026, we will expand our sustainability services, strengthen digital capabilities, and increase auditor capacity in key markets. We are well-positioned to become the trusted partner of choice for organizations navigating the transition to a climate-neutral and sustainable economy, delivering long-term value for customers, stakeholders, and the planet.

Ultimately, our progress depends on people, our colleagues who choose responsibility, customers who demand integrity, and partners who share our ambition.

Acronyms and Abbreviations

BCC	Beijing Certification Centre
CBAM	Carbon Border Adjustment Mechanism
CFP	Carbon Footprint of Products
CNG	compressed natural gas
CO₂	carbon dioxide
CPR	Construction Products Regulation
CSC	Concrete Sustainability Council
CSR	corporate social responsibility
CSRD	Corporate Sustainability Reporting Directive
CSR PL	CSR Performance Ladder
CE	circular economy
DMA	Double Materiality Assessment
EPD	Environmental Product Declaration
ESG	Environmental, Social, and Governance
ESRS	European Sustainability Reporting Standards
EV	electric vehicle
GHG	greenhouse gas

Kiwa (Group)	Kiwa or Kiwa Group: Acta* Holding B.V. and all legal entities directly or indirectly owned or controlled by Acta* Holding B.V.
H&S	Health and Safety
HCM	Human Capital Management
IFS	International Featured Standards
IRO	Impacts, risks, and opportunities
ISCC	International Sustainability and Carbon Certification
ISP	International Sustainability Platform
KMB	Kiwa Management Board
LATAM	Latin America
LCA	Life Cycle Assessment
LMRA	Last-Minute Risk Assessment
NQA	National Quality Assurance)
3 Ps	People, Planet, Performance
PPE	Personal Protective Equipment
PV	photovoltaic

RecyClass	Recyclability Evaluation Protocol for Plastics (commonly referred to as RecyClass)
R<THINK	Kiwa's ESG data platform
Safe-T	Safe Together
SIF	Serious Injury or Fatality
SDG	Sustainable Development Goals
SSI	Solar Stewardship Initiative
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

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.

www.kiwa.com

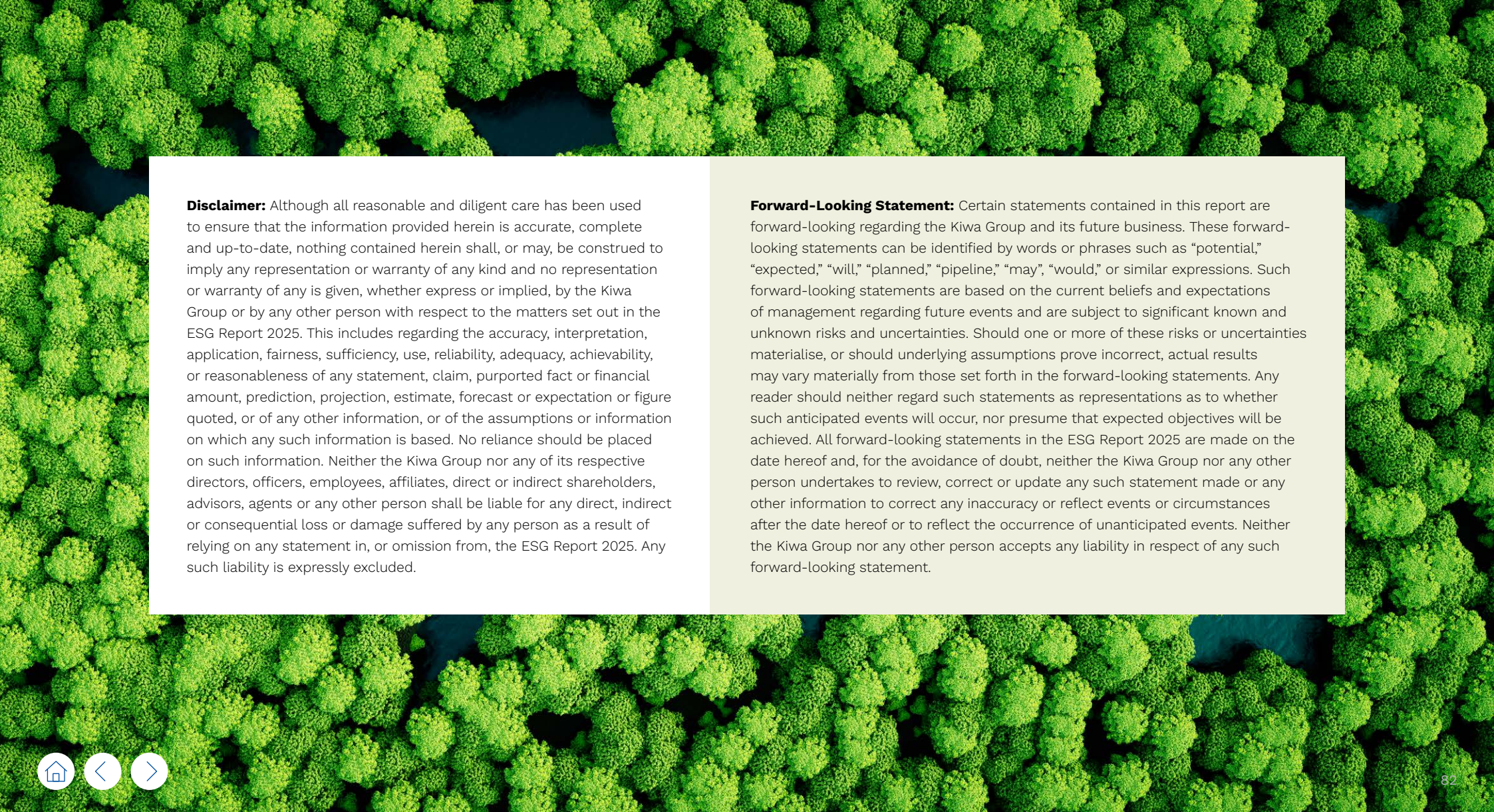


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