

Sustainability Report of **AGUTcert** AFNOR Group

Reporting year 2015/2016



Foreword by the Managing Director



Anyone who begins to report on their company in detail gives great importance to not losing the thread of conversation with their stakeholders. How has the company developed? What happened to the goals?

In the following report you will find out what has become of the goals and efforts of GUTcert, which we announced at the end of 2015, and of course all further developments in the coming years.

However, we do not only report on the activities of GUTcert here: In our newsletters we present current events from the world of certification and verification, but also tell about our daily work here in the office and with our customers.

The last few years have brought us some risks - but also many opportunities. The political targets for more energy efficiency in the economy were not very successful, so that after a "bush fire" disillusionment has now occurred. Numerous customers have abandoned the so-called alternative system to energy management, as it has brought costs but hardly any savings. It is pleasing to note that the organisations that opted for a self-regulating energy management system (EnMS) can now predominantly save many kWh annually.

Many customers have come to know and appreciate us and our unconditional approach to service with the EnMS. Often the possibility arose to offer other certifications as part of the increasing integration of management systems. Integrating the systems and combining the audits is not only a real opportunity for our customers: with a uniform structure, different management standards can be combined into one system. In this way, optimization goals can be pursued in an integrated manner, which also makes it easier to control company functions that go beyond this. They can be integrated into an integrated management system (IMS), continuously improved and their efficiency increased.

Our strategy: In a highly competitive market, we want to better understand and serve our customers' current and future needs. In this way, we secure challenging, qualified and fairly paid jobs. We want to make our work as resource-conserving and environmentally friendly as possible and also go down this path together with our customers. For this reason, we also compensated for the unavoidable CO₂ emissions from the trips of our auditors and speakers at the Academy with serious emission certificates during the reporting period. And to be one step ahead, we have already shut down certificates of the same size for 2017.

We have continued to develop our organisation in recent years. In addition to our academy, it consists of the two large areas of certification body and verification services, under which we combine all products. Industry- and customer-oriented teams with newly appointed team leaders were formed in both areas. The aim is to emphasise and promote the creativity, initiative and responsibility of our employees, as requested in our employee survey.

An outstanding event in 2016 was the acquisition of the oldest certification body for medical products in Germany, Berlin Cert. Founded as a testing laboratory for replacement links at the TU Berlin by the then holder of the Chair for Machine Tools Prof. Dr.-Ing Schlesinger in cooperation with the surgeon Prof. Dr. med. Sauerbruch, it was spun off from the TU as an independent company in 2001. The business premises and laboratories of the Berlin Cert rooms of the TU are still located close to the Medical Technology Department, with which we cooperate intensively. In June 2016, Berlin Cert was acquired by the AFNOR Group via GUTcert. It is not only a certification body for medical devices but also a notified body according to the EU Medical Device Directive. Immediately after the takeover, the European Joint Audit for Notified Bodies was successfully passed. Berlin Cert is currently undergoing an adjustment and consolidation process. In the next Sustainability Report, we want to present them in more detail. The framework conditions are not yet in place for full integration or the publication of a separate report.

Your suggestions, criticism and additions are not only welcome: We explicitly desire these.

yours

Jan Uwe Lieback

Berlin in August 2017

First update on the sustainability report of GUTcert

In this first update on the sustainability report we explain how we have taken up the principles of sustainable development in GUTcert step by step and anchored them strategically and operationally. Based on the inventory, we explain which plans and measures have been implemented and which new goals we have set ourselves.

Reporting period and scope

The presentation of our activities concentrates on the financial years 2015 and 2016. The management program provides an outlook on planning for the years 2017/18. This report relates exclusively to the activities and performance of GUTcert. We will continue to publish an updated Sustainability Report every two years in order to document our targets and present new plans.

Structure and reporting standard

Our report is based on the criteria and specifications of the German Sustainability Code (DNK), whereby we have opted for the indicator set of the Global Reporting Initiative (GRI-G4). The contents of the report are structured on the basis of the fields of action considered essential by GUTcert and its stakeholders. At the end of the report there is a tabular overview of the key figures with cross-references to the DNK criteria in this report.

The contents of the report were validated internally.

Editorial note

We have refrained from using a gender-specific wording. If not explicitly specified, the male form is used as a proxy for both sexes.

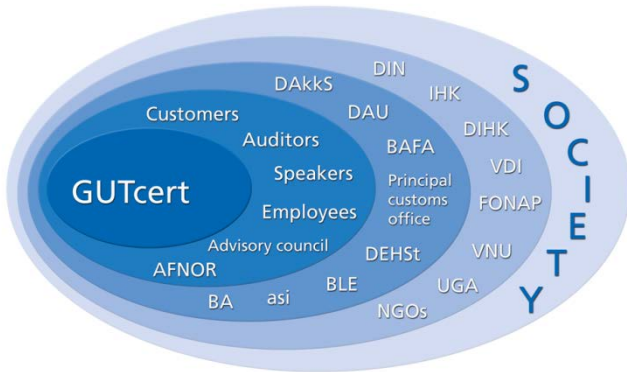
Our contact address for your welcome feedback is: nachhaltigkeit@gut-cert.de

Company portrait

Our Stakeholders

The regular exchange with our stakeholders is part of our daily work. In addition to customers, employees and auditors, our stakeholders include national and international standard setters, accreditors and various actors from politics, science and civil society. Not to forget our partner, the AFNOR Group, our strong French partner, which also includes the French Standards Institute.

Figure: Stakeholders of GUTcert



Our business is based on close cooperation between employees, auditors and customers. Our **auditors** and **speakers** are the face of GUTcert, our **employees** our voice on the phone. They represent GUTcert, our business philosophy and our values every day anew. For this reason, the exchange on technical and sustainability issues is an integral part of our annual seminars for auditors and meetings during the year during audits or at the certificationbody.

Our employees are the foundation of our success: their qualifications, their commitment and their satisfaction are decisive for our business success. Her job isn't just her job. You want to move and design something with our customers. Together we discuss

sustainability-relevant topics, such as the economic orientation of GUTcert, our product portfolio, environmental concerns and ethical questions, our organisation and the management of our social commitment (more on this in the chapter "Employees").

Our employees are passionate service providers. We want to inspire our **customers** with their initiative, creativity, social competence and friendliness. After each project, we give them the opportunity for feedback, in which we go beyond audit-related quality issues and give them the opportunity to comment on overriding issues and to assess our company as a whole. A further opportunity for exchange is our annual New Year conference, at which we present the most important technical and social developments in our core business and discuss them with our customers. We conduct information events and exchanges of experience or take part as speakers in external events in order to inform and discuss important topics for us, our customers and **society**. We often invite representatives from various **federal ministries and institutions** to our events. Further information can be found in the chapter "Social commitment".

The **advisory board** of GUTcert is a steering committee which supervises the activities of the certification body, controls our impartiality and neutrality, pays attention to our (also financial) independence and advises us in business matters. The members of the advisory board represent the specialist areas and business fields in which GUTcert is active. Their experience guarantees the further development of GUTcert and guarantees that changing requirements of the respective industries are taken into account. Our advisory board is transparent: GUTcert employees can participate in the advisory board meetings and make active use of them.

As our main shareholder, the **AFNOR Group** expects economic stability and the involvement of employees and their interests from us. Our close business contacts are complemented by the annual international AFNOR "Family Reunion", where all members worldwide exchange experiences and look for opportunities to work together for a week.

As a committed Berlin company, we support **Berlin institutions and initiatives** with financial and in-kind donations. One focus of our social commitment is the work of many employees in various committees and their participation in legislation. Here we provide practical impulses for the design of legal and other framework conditions relevant to our field of activity.

The expectations of our stakeholders are systematically recorded by integrating various forms of stakeholder dialogue into our business processes.

Stakeholder groups, expectations and communication channels

stakeholders	communication channel	Expectations of GUTcert
clients	monthly newsletter, questionnaires, regular exchange of experiences, annual customer day, customer magazine, mailings, seminars	Trust, impartiality, top quality, environmental friendliness, social commitment, value for money, clear offers
staff	monthly team rounds, biennial employee evenings and annual employee weekends, one-on-one meetings if required (also with GF on request) 2016 Employee survey conducted	Inspiring working conditions, fair remuneration, further training and career opportunities, environmental friendliness and social commitment, good working climate
AFNOR	continuous business communication, annual INseminar, international newsletter, 2016 Query performed at INseminar	Quality, trust, communication, cooperation, promotion of employee commitment, consideration of social concerns, personnel and economic stability and profitability, compliance, market expansion and profiling
advisory council	two annual meetings	Balanced growth, foresighted planning, impartiality and objectivity
Authorities (DAkKS, DAU, BLE, BAFA, BA etc.)	regular committee work, conferences, annual auditing of GUTcert activities by the authorities	Compliance, input for further development of relevant standards and procedures, implementation of legal requirements
Society - economic actors (chambers of commerce, associations, NGOs)	Cooperations, Lectures, Workshops, Publications	Open communication, contribution of our expertise, financial contributions
Society - social institutions	Cooperation with social institutions, publications on specific topics	Accepting responsibility and commitment, passing on our knowledge

Compliance

As a certification company, it is part of our basic understanding to comply with legal and voluntary obligations. For the certification business, however, compliance with further specific requirements is also decisive: In our management policy, we are committed to the independence and impartiality of our actions.

Our certificates and the trust in our work as the basis of our activity are the result of many years of professional work. We attach great importance to confirming this trust on a daily basis and to preserving the integrity and reputation of GUTcert as the basis of the business of a certification company.

As part of our compliance management, we identify and assess risks, discuss them with our Advisory Board and look for suitable methods to control them. In order to consistently avoid corruption, we do everything we can to strengthen the professional and social skills of our employees and auditors, e.g. through regular exchanges of experience or compliance training. In this way, we enable them to remain steadfast in the event of an emergency and to recognize and reject attempts to influence as such.

All decisions relevant to certification are made on the basis of the four-eyes principle. We commit auditors to independence in writing with every audit assignment and also check this.

Our claim is certificates on which all stakeholders of GUTcert can rely. There were no incidents during the reporting period.

Values and strategy of GUTcert

In a process that has been going on for several years, we, the management and employees, have brought together in many intensive discussions the values that everyone can stand behind. Our philosophy and our management policy are based on this.

Our Philosophy

We are passionate service providers and want to inspire our customers. Competence, friendliness, speed and flexibility are the foundation of our work.

Our customers are partners whose performance we trust. Our objective tests are designed to provide and advance security. In doing so, we always act with integrity and keep an eye on compliance.

Fair offers without small print are a matter of course for us in order to generate real added value for our customers.

We make no compromises when it comes to quality: We offer security, support every customer in achieving his goal and issue certificates that are valid in the market. We never rest on our laurels but constantly improve our performance.

We take care to create a working environment and conditions for our employees that promote efficiency and fun at work.

Our management policy

We look after our customers individually and strive for a lasting customer relationship.

We support our customers in sustainably improving their business processes.

We regard standards as collective expert knowledge: Our auditors apply this knowledge taking into account the individual circumstances of each client.

Our employees have a high degree of professional and social competence and are always up to date.

We set management targets that are continuously reviewed and evaluated within our management system.

Our sustainability strategy

We operate in an economic system geared to rapid personal profit. Correctives to it come from the state and from many entrepreneurs, who take responsibility from the insight that mankind can survive only in coexistence.

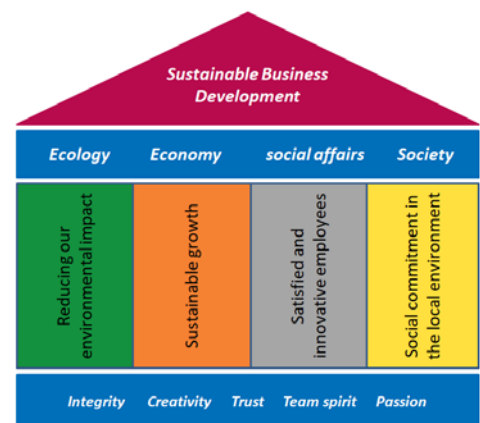
"Act only according to that maxim by which you can at the same time want it to become a general law." Immanuel Kant suggests.

Actually, we know that this is the right way - but our ego too often resists reason. Moments of insight help control it, guide our actions in meaningful ways. Often a strategy and a public declaration such as this sustainability report are needed so that we can move forward boldly and bindingly.

The sustainability strategy of GUTcert is quite simple: We want everything at the same time: economic prosperity, environmental protection, satisfied employees and social commitment. Can you do that? Not always - at least not always at the same time. But we can and want to include all areas of sustainable development in every decision we make. We do not want to jeopardize or destroy achievements that have grown out of thoughtlessness.

Thus, every aspect of sustainable development will be the focus of this report.

The integrity of our company, the trust of our stakeholders in our work and the passion of our employees for their profession are important building blocks of the value foundation on which our corporate actions are based. These values flow into our management policy, our guide for our daily work. Building on this and taking into account the requirements of our stakeholders, we have identified the key areas of action for our sustainability management with which we intend to continue along the path of sustainable development.

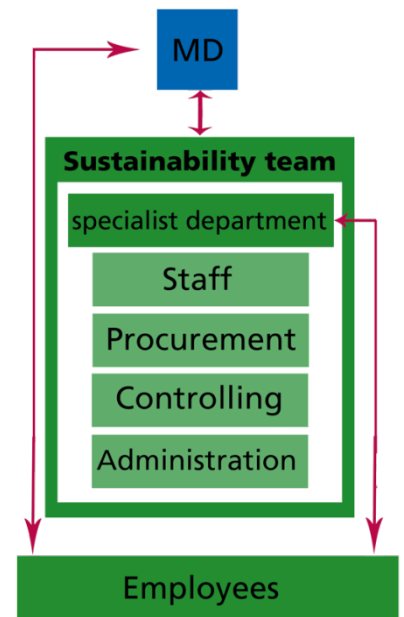


Sustainability organisation

At GUTcert, the topic of sustainability is a matter for the boss and a joint task. In organisational terms, sustainability management is located as a staff unit in the field of sustainable development. The staff unit works on the continuous improvement of our sustainability management system (NMS) and the improvement of our sustainability performance.

A year ago, we began systematically collecting, consolidating, analysing and evaluating the figures, data and facts relevant to our sustainability commitment. With this background, we develop projects, products and processes to continuously increase our sustainability potential.






The task of the sustainability team is the strategic and operational planning and control of sustainability management. Every GUTcert employee has the possibility to communicate ideas or hints to the sustainability team or to contact the management directly. Current developments and collected data are discussed at regular meetings of the sustainability team, and an agenda with goals and measures is prepared for the joint meeting with management. This should take place at least twice a year.



Management Program NMS

In order to expand our sustainability management system and integrate it into our management organisation, we set the following targets for 2015/2016 as part of a sustainability program.

Targets 2015/2016

aims	actions	time	Status end 2016	comment
Completing a sustainability organisation	Formation of a sustainability team	31.12.2015		Team formed, regularity of meetings can still be improved
	Development and further development of the NMS data acquisition system	31.12.2015		in progress
Further development of sustainability strategy and programme	stakeholder survey	31.03.2016		August 2016 carried out
	Analysis and internal communication of the results	30.04.2016		Autumn 2016
	Updating of the main sustainability topics for further planning	31.05.2016		Continuous process

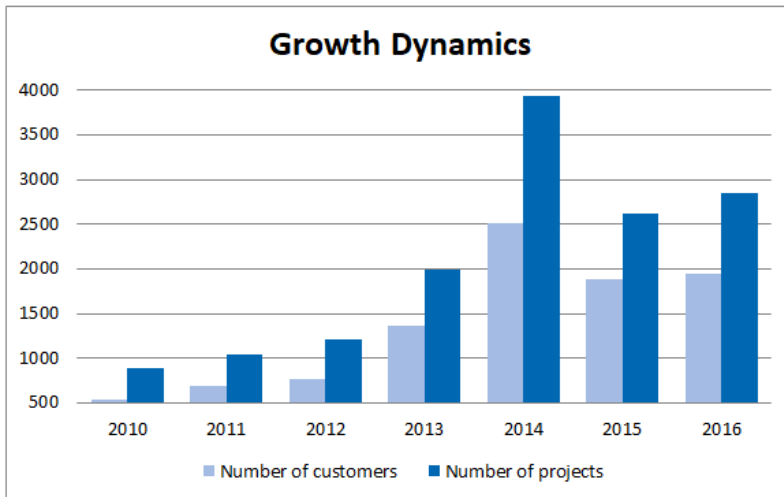
Targets 2017/2018

aims	actions	time
Improvement of the sustainability organisation	Further development of the NMS data acquisition system (data acquisition with defined input values and sources)	31.12.2017
Further development of sustainability strategy and programme	Further focal points stakeholder survey (2-year cycle is planned)	31.12.2018
Integration Berlin Cert	Integrating Berlin Cert into your corporate philosophy	31.12.2017
	Testing and, if possible, integration of Berlin Cert into the NMS data acquisition system of GUTcert.	30.06.2018



Economic development

Even though the economic situation of GUTcert is still very good, we had to put up with some dampeners in the last two years after the record years 2013 and 2014. Our expectations regarding the implementation of the EDLG have not been fulfilled, as the German legislator has decided to implement the European Directive only to a minimal extent and with simplifications, which the Directive did not even provide for. At the same time, it became increasingly unattractive for companies to apply for energy tax refunds, with many giving up their participation (the number of projects falling in 2015). Finally, in 2016 there were process simplifications in the area of the alternative system, which halved sales here. This meant that there was also a need for further training and it took some time to expand the topics with new qualified offers.

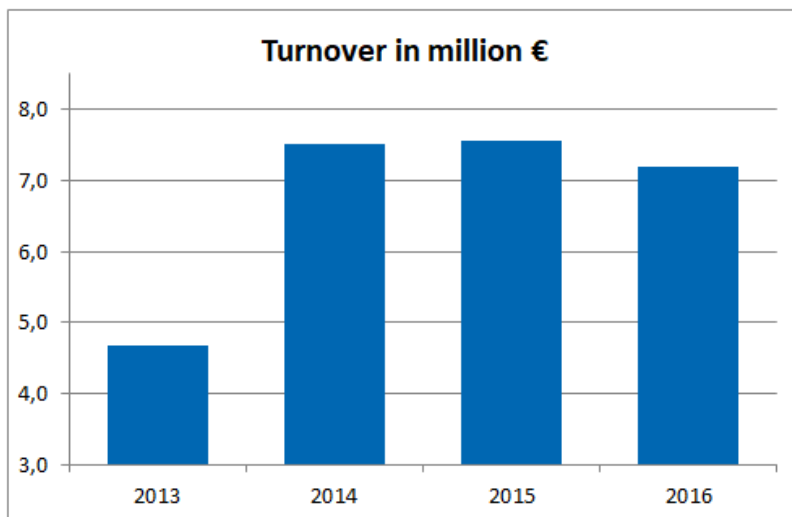


The "energy wave" of recent years has brought many new market participants onto the scene who have sought their advantage in an increasingly narrow market predominantly in pricing. This had a negative impact on the number of customers and overall sales.

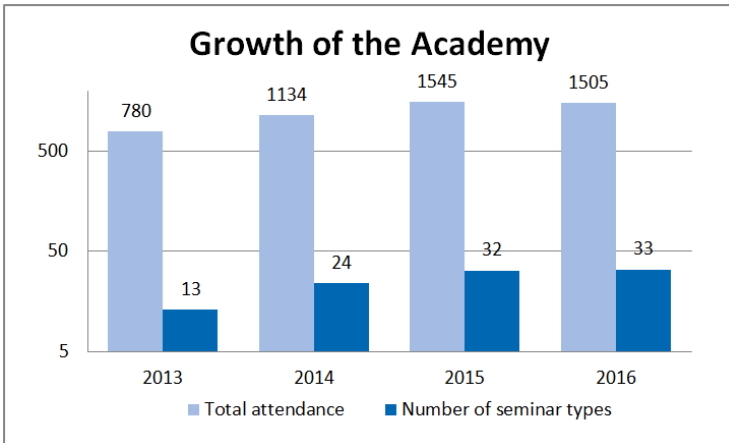
On the other hand, this wave of energy gave us the opportunity to introduce ourselves to many customers for the first time and to convince them of our efficiency. This led to a sustained increase in sales in other areas of standards, primarily QM, and will continue to have a positive impact in the coming years.

The aim is to provide our customers with comprehensive support. This is why we strive to offer all the services a customer needs from a single source. This explains why the number of projects carried out is always higher than the number of customers per year¹.

Our economic development partly reflects the above-mentioned political guidelines. Nevertheless, we are confident that we will be able to further consolidate our economic development in the future.



¹ Thanks to a refined database analysis, we were able to collect the economic figures for all years, i.e. 2010 to 2016, with greater accuracy. As a result, the previous years have also been adjusted.



The Academy was again able to grow in the period under review. In 2015 and 2016 there were over 35% more participants than in 2014. The existing range of seminars could also be expanded through various seminar series. This was only possible because we moved into new seminar rooms at the beginning of 2015. Instead of the 30 seats that have been available to date, up to 60 participants can now be accommodated in 3 rooms in parallel.

The main growth drivers in this reporting period were again legal requirements for companies in the energy sector. In addition, ISO systems (such as ISO 9001, ISO 14001,

ISO 27000, etc.) are being used more and more, which entails an increased need for training and further education.

The e-learning format has been added as a new feature in addition to other face-to-face seminars. In this way, overviews of standard requirements and standard development are presented in a practical, compact and flexible way. Offers in this area can now be specifically prepared and easily communicated to auditors and/or companies.

Despite the increasing number of seminars and seminar participants, we are still able to maintain and even improve customer satisfaction: from 1.55 in 2015 to 1.50 in 2016.



New services

We focus on foresighted planning - always with the market in mind. Nine new products were launched in the reporting period. We never focus on "fast money": without prior risk analysis we do not start anything and always place all products under the premise of compliance. We only deliver when internal analyses have shown that we can offer the market high quality.

In the reporting period, we were able to supplement the existing accreditation in the areas of quality and environmental management with additional scopes. The ISO 14065 certification (verification of greenhouse gases) has also been ²extended to include monitoring, reporting and verification of maritime transport systems (MRV). In addition, we have successfully converted our accreditation for the certification of management systems to the new ISO/IEC 17021-1:2015 revision. But not only ISO 17021 was revised - the standards for quality (ISO 9001:2015) and environmental management systems (ISO 14001:2015) were also revised and now present the user with new challenges. GUTcert successfully passed the relevant transmission audit and was thus able to supplement the existing accreditation within the framework of the management system certification with the new standard versions.

The publication of ISO 50003:2014 (Requirements for certification bodies for energy management) also brought new requirements for conformity assessment bodies. GUTcert also mastered this hurdle and the approval in the EnMS area was confirmed by the DAkkS.

The accreditation according to ISO 22000 was finally completed in the reporting period and further accreditation procedures according to FSSC and ISO 27001 have already been initiated.



The screenshot shows the GUTcert website interface. At the top, there is a navigation bar with the following items: HOME, LEISTUNGEN, AKADEMIE, GUTCERT. Below this, a list of services is displayed, each with a horizontal line underneath. A mouse cursor is hovering over the 'KUNDENSPEZIFISCHE AUDITS' item, which has a tooltip that reads 'Kundenspezifische Audits'. The list of services includes: AUF EINEN BLICK, KUNDENSPEZIFISCHE AUDITS, QUALITÄTSMANAGEMENT, AZAV / SGB III, IT-SICHERHEITSMANAGEMENT, SICHERHEITSMANAGEMENT, UMWELTMANAGEMENT, ENERGIEMANAGEMENT, ENMS-SOFTWARE, STROMPOTENZIAL AUDIT, ALTERNATIVES SYSTEM, ENERGIEAUDIT 16247, HERKUNFTSNACHWEISE, EMISSIONSHANDEL / MRV-SEEVERKEHR, EEG-GUTACHTEN, ISCC / REDCERT, RSPO - SUPPLY CHAIN STANDARD, CARBON FOOTPRINT, NACHHALTIGE ENTWICKLUNG, ENTSORGUNGSFACHBETRIEBE, INTEGRIERTE MS, LEBENSMITTELSICHERHEIT, and GESUNDHEITSWESEN. To the right of the list, there is a sidebar with the GUTcert logo and the text 'DIE'. Below this, there are several lines of text: 'Als Dienst erfahrener Systematiker', 'Von unseren folgenden', 'Zertifizierungen', a bulleted list of standards: '• Integrierte Dienstleistungen', '• ISO 9001:2015', '• AZAV: 16247', '• ISO 14065', '• EMAS 1221/2', '• BS OHSAS 18001:2007', '• ISO 50003:2014', '• EfbV: 2014', 'Mit AFNOR aufgestellt', 'Zertifizierungen in Kombination', 'Darüber hinaus Normvorgaben', and the website address 'www.gut-cert.de'.

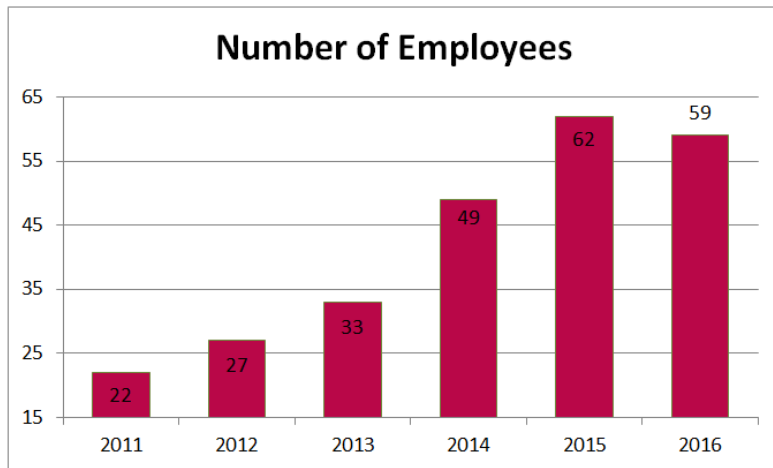
² The application for enlargement was made in 2016. Approval was granted in 2017.



Employee perspective

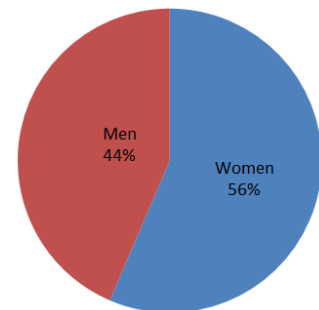
GUTcert is the sum of its employees. They guarantee service quality and innovation and create an open, inspiring and friendly working environment. We want to create and maintain working conditions that allow every employee to go to work every day, promote creativity and commitment and enable GUTcert to continue to develop in the future and to offer our customers an extended range of services with even better service.

We are a young team with an average age of 35 years in 2015 and 2016 respectively. Our employment structure



includes permanent colleagues, trainees and interns. On an annual average, 62 people worked at GUTcert 2015, compared to 59³ in 2016. The composition of the workforce did not change during the reporting period:

Working in a certification body cannot be learned at any school or university. The field of work and the regulations to



which we are subject are very complex. Employees first have to undergo an intensive training programme before they can take over areas of work independently and on their own responsibility - this is also closely examined by our accreditation organisations.

Therefore, GUTcert offers a one-year trainee program to career starters from all fields of study in order to get to know the tasks of a certification company. With the increased tasks, we have hired many trainees who have often experienced a continuous working environment here for the first time and have been able to further qualify with our structured induction and through our academy. Many of these trainees have subsequently strengthened our team permanently or for several years. Some benefited elsewhere from their reorientation and used the opportunity, after completing their trainee phase, to use the knowledge they had learned to pursue their interests with another employer. It is therefore not surprising that employee turnover has increased in recent years (9.3% in 2014, 24% in 2015 and 19% in 2016).

Employees who commit themselves with commitment and creativity will find many opportunities for personal development and career at GUTcert. For example, we attach particular importance to trainees participating in the development of new products and processes so that market opportunities can be opened up flexibly and quickly. Since all participants benefit from this, this cooperative approach, which is aimed at synergy effects, has become an integral part of our business model.

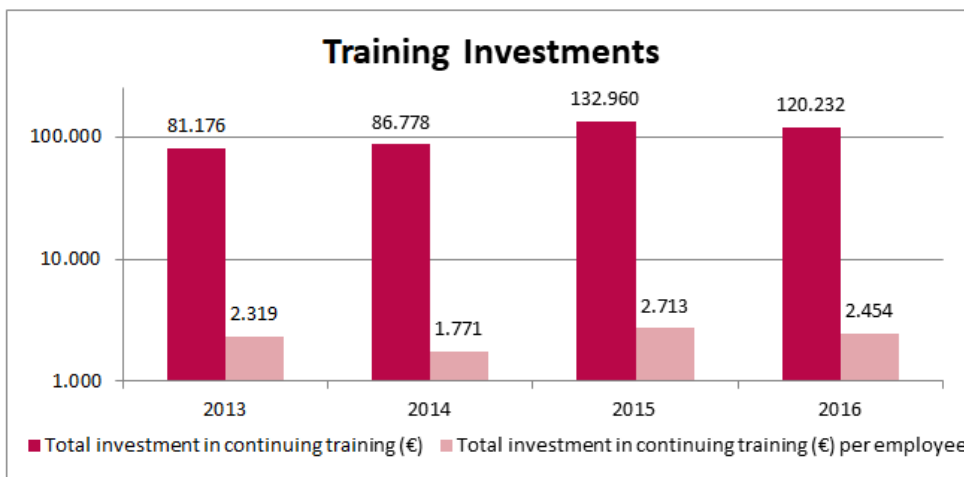
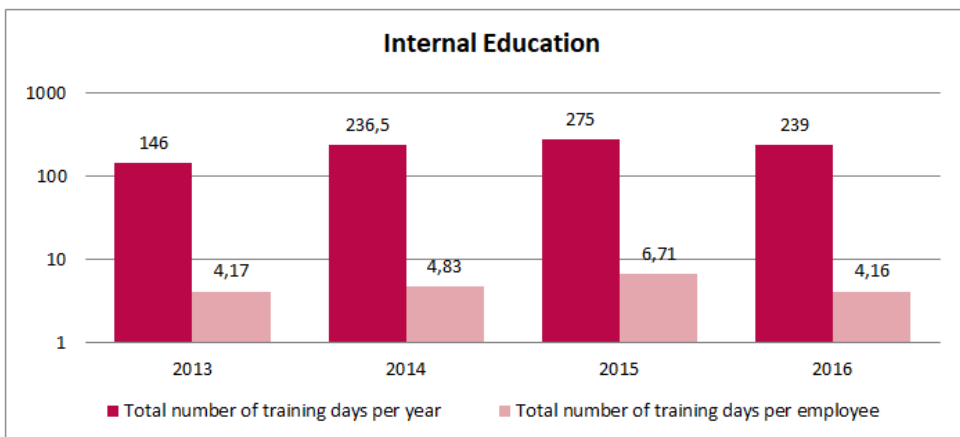
We have been exchanging our knowledge on an interdisciplinary basis in regular morning seminars since 2012. We see this as an opportunity to introduce each other to the work and products of our departments and to get to know them better. This networking process is one of the most important foundations of our innovative strength. The seminars usually last half an hour. While nine morning seminars were held in 2015, a total of 24 morning seminars were held in 2016.

³ The real number of employees, heads are counted at the end of the year.

Further education

Our employees benefit from the numerous training opportunities offered by the GUTcert Academy. In order to meet professional requirements, every trainee and every permanent employee completes at least one QMB course (3 days) and, if possible, training as an auditor for quality management according to IRCA.

Training needs and wishes are recorded in annual staff appraisals and recorded in a training plan. This includes primarily internal offers for the events of the GUTcert Academy, but also training courses with external service providers if required. In 2015, an average of EUR 2,713 per employee was spent on seven training days (including 6.7 internal days), while in 2016 the investment per employee was EUR 2,454 for seven days of further training (including 4.2 internal days).



Remuneration and company pension schemes

GUTcert does not belong to any tariff area. The annual remuneration of the highest paid employee is 5.47 times higher than the average level (median) of the total annual remuneration of all employees (excluding the highest paid employee). Our employees are remunerated outside the collective wage agreement and receive a fixed salary according to an internal, gender-independent remuneration system. In addition to the monthly remuneration, this includes a bonus, half of which depends on the degree of fulfilment of annually agreed personal targets and the success of GUTcert. The premium can be up to a 13th month's salary.

Personal target agreements include sustainability issues for all employees, regardless of the hierarchical level.

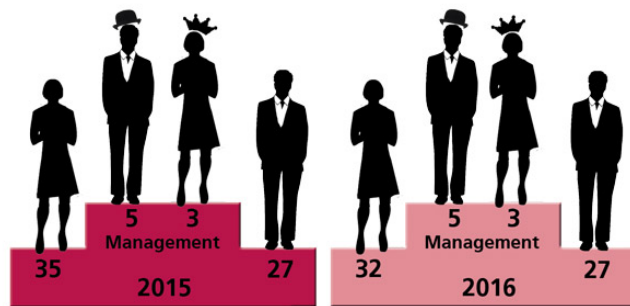
All permanent employees are offered the possibility of a company pension scheme, which is subsidised by GUTcert with a fixed contribution.

Diversity, equality and cultural variety

We attach great importance to diversity. In human resources management, GUTcert applies the same principle of equality - from recruitment to personnel development.

At the end of 2016, the composition of our management bodies was expanded to include team leaders, and currently consists of six women and seven men.

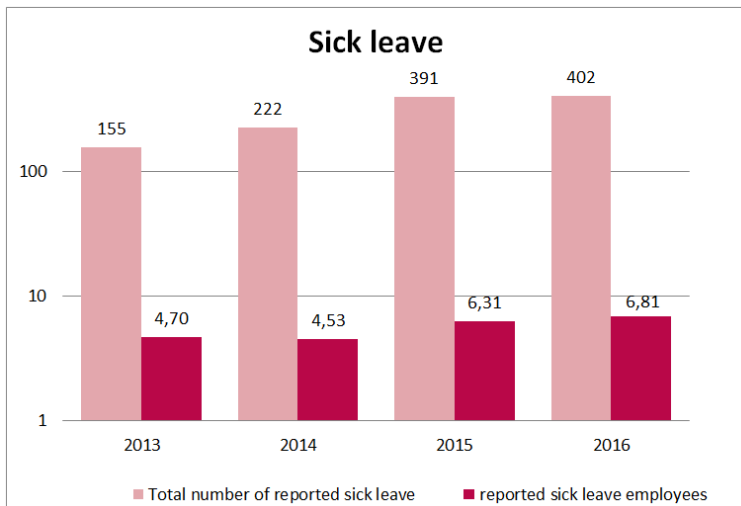
GUTcert is active worldwide. This internationality is also reflected in the company: Russia, Ukraine, Poland, France, Afghanistan, Brazil and Italy were present during the reporting period. Across all hierarchical levels from the trainee upwards, the proportion of employees with a migrant background in this reporting period was again around 19.5 and 15.7% respectively (the country of origin, not the nationality, is decisive for the definition).



Work-life balance

GUTcert offers different employment models: Full-time and part-time. Part-time jobs (2015 - 13% and 2016 - 12%) are mainly used by employees to reconcile work and family life. GUTcert 2015 had an annual average of 58.05 full-time equivalent (FTE) employees in 2016 of 53.25 FTE.

Home office is basically possible and can be used in accordance with our internal regulations if required and depending on the area of responsibility. Two employees were on parental leave in 2015 and four in 2016.



The number of reportable days of incapacity to work increased slightly in the reporting period, both in absolute terms and per employee. Unfortunately, some colleagues were absent for longer periods and the winter sickness wave also hit harder in both years than in the last reporting period. In a country comparison, we are nevertheless below the average for all occupational groups of 10 reportable days in 2015⁴.

Since 2011, there have been annual training courses on workplace health pro-



motion.

They are combined with company tours and ergo checks of the workplaces to analyse health risks. These include, in particular, back, joint and visual complaints, which we address as part of our occupational health management. Since 2014, massages have been offered regularly during working hours. In 2016, the range of services was expanded so that everyone can make regular appointments even when the number of employees has risen.

⁴ Source: Federal Statistical Office: https://www.destatis.de/DE/ZahlenFakten/Indikatoren/QualitaetArbeit/Dimension2/2_3_Krankenstand.html



In 2016, a health day was held for the first time with the external support of a health insurance company. On that day there were lots of smoothies, back courses and individual relaxation advice. During the Health Day, the wish arose among the employees to offer a back course sponsored by health insurance in the rooms of GUTcert. This is to take place directly after the working time. Due to scheduling difficulties, however, this could not yet be implemented.

For visual aids, special chairs, etc. there are subsidies in the amount of the tax- and social insurance-free maximum. Every employee can register a need for health-relevant work equipment at any time, such as footrests or ergonomic computer mice.

Tea and coffee (both organic and fair trade) as well as organic milk are available to all employees free of charge. Each MA also has its own water bottle, which can be filled with still or sparkling water at will. And at the latest from St. Nicholas Day and Easter there is never a lack of not quite so healthy nerve food in the offices and corridors of GUTcert. To compensate, there is also a large fruit basket every now and then.

Internal communication

The increased number of employees is an enrichment, but also a challenge for the consistent implementation of our corporate philosophy. That's why it's particularly important for us to design our internal communications in such a way that everyone always has access to the information they need - and as quickly as possible.

With the organisational reorganisation at the end of 2016/beginning of 2017, we have therefore established a communication structure consisting of various discussion groups which take place regularly at appropriate intervals and to which the affected employees are invited. We will further develop and adapt these in 2017, if necessary, with current developments and an assessment of the effectiveness of communication.

Employee satisfaction - results of the employee survey

Employee satisfaction is one of the topics addressed in the annual staff appraisals. Here not only turnover-related, but also personal goals are agreed upon. The need for further training is recorded and career opportunities are discussed. Employees and superiors evaluate each other and talk about possibilities for improvement in further cooperation. In the event of major differences, each employee has the opportunity to discuss his or her concerns directly with the management.

The first comprehensive employee survey was planned and carried out in the reporting period, summer 2016. The evaluation was presented to the employees at an evening employee seminar in November 2016. The Moodle format chosen for the survey ensured anonymity and the (mostly) automatic evaluation of the results. The high response rate of 83% (49 completed questionnaires) showed the MA's great interest in the survey and their confidence in the company.

A total of 28 questions were asked, mainly on the following topics: Connectedness with the company, satisfaction with the tasks and communication channels, further training opportunities and career opportunities as well as the working atmosphere and working conditions.

In summary, it can be said that the employees involved are satisfied with their tasks, the working atmosphere and the results of their own work. Career opportunities, remuneration and a further expansion of the social component should be further developed from the point of view of the employees in order to ensure the sustainable development of GUTcert.

Among other things, the results of the employee survey formed the basis for the GUTcert Strategy 2020. Stable economic growth until 2020 was to be ensured by structural changes in the company organisation. The aim is to encourage creativity, initiative and responsibility on the part of employees and to make them stand out better. At the same time, the changes are management's response to the main topics of the employee survey. The concept of the new organisation was elaborated at the end of 2016 and has been in implementation since the beginning of 2017. The Group Management ensures that the planned measures are followed up.

Management programme field of action: employees

It is our aim to continuously improve working conditions for the benefit of our employees and to ensure corporate efficiency. We have achieved the majority of our goals.

Targets 2017/2018

aims	actions	time	Status end 2016	comment
New organisational structure	Introduction of a new management level and team leadership, seminars for management levels	30.04.2014 31.07.2015	●	On this basis, we are now striving for further development.
New communication structure	Reorganisation of internal communication	31.08.2015	●	Fully implemented
Further development PM	Standardization of relevant processes, extension of QM and data acquisition system	31.12.2015	◐	Final completion scheduled for 2nd quarter 2017
Improvement of employee satisfaction	Execution of MA survey	1.Q 2016	●	Summer 2016
	Extension of annual MA discussions in order to be able to better record and reward performance spectrum	31.12.2015	●	In use since 2016

Targets 2017/2018

aims	actions	time
New organisational structure	Develop existing structure in the direction of an industry-oriented organisation	30.09.2017
	Introduction with proven expertise of the relevant employees	30.09.2017
New communication-structure	The industry-oriented organisation requires new internal communication structures, start and routine running.	31.03.2017/ 30.06.2017
Further development PM	Further standardization required - especially with a view to the Berlin Cert	31.05.2018
	Automation of data acquisition, exclusive use of the database	31.05.2017
health management	Offer a back course supported by health insurance companies	31.12.2017
	Motivate employees to vaccinate against influenza more strongly, achieving a vaccination rate of 33%.	31.12.2018
Improvement of employee satisfaction	New employee survey	30.06.2019



Environmental commitment

As a certification service provider for environmental management systems, it is particularly important to us to protect the environment and improve our environmental performance, for example through sustainable procurement or by avoiding, reducing and offsetting business-related CO₂ emissions.

For this reason, the management initiated an initial environmental input-output analysis of GUTcert as early as 2013. The Managing Director is responsible for introducing and monitoring the EMS, while the Sustainable Development Department is responsible for operational management. We also decided back in 2013 to systematically record the CO₂ emissions of our auditors' travel activities each year and to neutralise the quantities incurred each year by purchasing certificates from the European Union Allowances (EUA) emissions trading system. GUTcert buys only certificates from European compensation.

Energy consumption

Energy consumption absolute and relative 2013 to 2016

Energy consumption	2013	2014	2015	2016
Electricity consumption (kWh/year) - 2nd floor	21.306	24.194	23.806	25.018
Electricity consumption (kWh) per employee	722	672	584	424
Academy electricity consumption (kWh/year)	-	-	7.259	7.119
Academy electricity consumption (kWh) per m ²	-	-	19,92	21,82
Share of renewable energy sources (%)	44	100	98,6	100
Heating demand (kWh/a) - 2nd floor	47.780	27.460	20.492	42.966*
Heating demand (2nd floor) per employee (kWh/a)	1.620	953	331	728
Heating demand (kWh/a) - Academy	-	6.857	10.480	20.012*
Heating requirement per seminar day - Academy (kWh)	-	-	37,6	83,7

The heating demand is available as advance information at the editorial deadline. The final settlement has not yet been provided. Therefore, the cause of the enormous difference in consumption cannot yet be established.

An energy audit was carried out in autumn 2015. This comprehensive analysis showed that the focus is on sensitizing the employees, as the technical improvement options for GUTcert as a tenant are only very limited. We have already taken into account areas that can be influenced, such as the procurement of energy-efficient appliances and the installation of plug connectors, in the past reporting period. Nevertheless, new employees in particular are repeatedly sensitized to the topic.

Electricity

Electricity is used in offices and the GUTcert Academy for lighting and electrical appliances, in the kitchen for refrigerators, dishwashers, kettles, coffee machines, and for hot water in the sanitary area. In 2016, an air conditioning system was installed for the server room. Printing and copying took place in two central stations, exclusively using multifunction devices. All laptops and monitors purchased during the reporting period are devices with a high energy efficiency class.

Since the beginning of 2014, GUTcert has been purchasing electricity from renewable energies via NATURSTROM AG. Since then the share of renewable energies has been 100%. In December 2014 further premises were added for the operation of the academy. These were initially supplied with the basic supply of Vattenfall, but it was not until mid-February 2015 that the conversion to green electricity took place, which is why small quantities of conventional electricity were purchased in both 2014 and 2015. Since 17 February 2015, green electricity has also been used entirely in the Academy.

The key figures were adjusted due to the expansion of the total usable space and the different uses (office vs. seminar operation). For office space, the number of employees continues to be decisive, while for seminar operations, the area or number of seminar days is decisive.

Electricity consumption in relation to the number of employees has fallen steadily compared with 2014. Consumption at the Academy remained virtually unchanged.

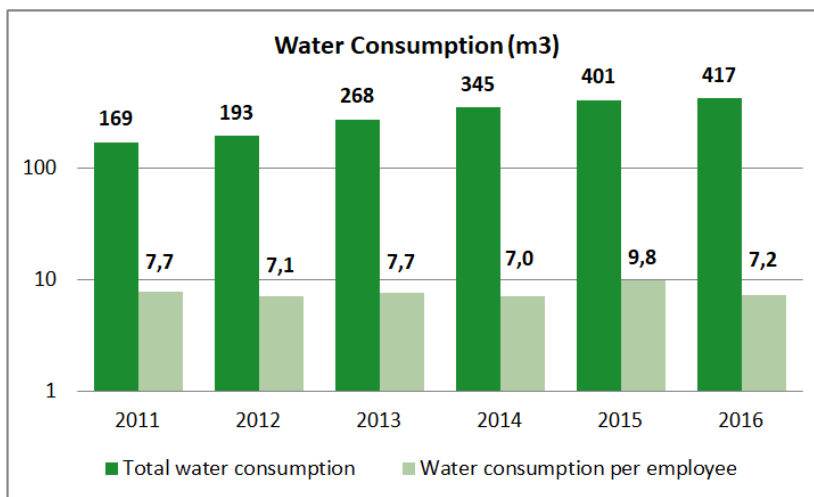
Heating

Our rented Berlin office building in Eichenstraße 3b in Treptow is heated with district heating. Every office is ventilated and heated according to subjective well-being. The managing director explains everything worth knowing about climate-friendly behaviour at least once a year.

Whether our heating demand has fallen for two years and increased massively in 2016 has not yet been clarified. First of all, a preliminary query from the property management was used for our consideration. The 2016 statement is not yet available.

Water consumption

Water is used in the GUTcert in two tea kitchens, in the academy kitchen and in the sanitary facilities. Demand is increasing every year. Here, too, the increasing number of employees and the expanded seminar operations in the academy are reflected.



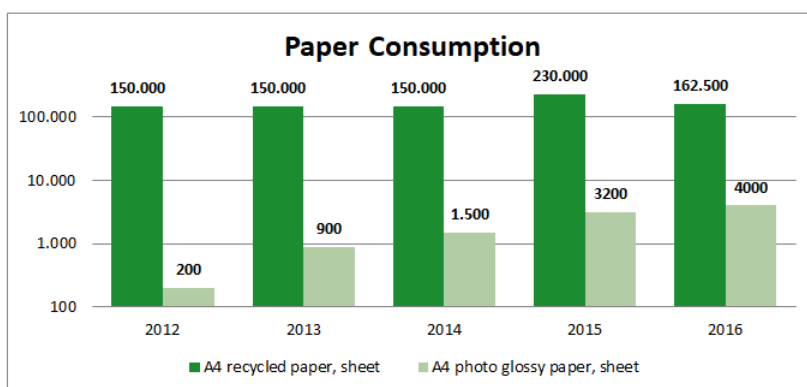
While absolute consumption increases, it can be observed that consumption per employee remains rather constant. However, this does not explain the outlier 2015. In contrast to the other energy costs, no distinction is made between employees and seminar participants for water. In 2015 there were many participants in the academy, and these were not taken into account in this amount.

It could be examined in the following reporting period whether a more detailed breakdown by staff and seminar participants would be useful. However, no savings targets

have been defined in the area of water to date due to the low materiality.

Paper consumption

Paper is an essential material factor in our offices. In order to protect the environment, only recycled paper with the Blue Angel logo is used both internally and for customer documents - and this has been the case since 1997. In recent years, we have ordered 150,000 sheets of recycled printer paper at a constant rate to take advantage



of volume discounts. In the period under review, however, we were no longer able to get by with the previous volumes. There are several reasons for this. While office paper can be avoided more and more in the usual certification business, the consumption in the academy, for example, increased. Thus seminar documents are printed in small editions or small extent internally and are not assigned to printers.

The number of certificate printouts has also increased enormously, although these are only produced at the

express request of the customer. There is also a trend that many customers want to receive certificates in multiple languages or separately for each location.

Nevertheless, our goal is to continuously reduce paper consumption. In 2013, the "Paperless Office" campaign (related to project management) was launched. Over the course of several months, all existing paper documents were scanned, shredded and paper-free project processing introduced. Since then, project-related documents (auditor orders, audit plans, proofs, etc.) have been exclusively written, stored and filed electronically.

Waste disposal

At each workstation and in the meeting rooms there are wastepaper baskets which are emptied twice a week. In the sanitary rooms and kitchenettes there are rubbish bins, which are also emptied twice a week.

Even though we have not been able to draw up a detailed balance of waste types and quantities to date, we still attach great importance to environmentally friendly waste disposal. We only receive an annual account from our property management. The ancillary costs include an amount for waste disposal.

The commitment of our employees to carefully separate kitchen waste into paper, recyclable materials, glass and residual waste is unfortunately counteracted, as the waste is finally reunited in the landlord's facility rooms, where it is only separated into paper and household waste. Even though this topic has been with us for a long time, we remain tenacious and will continue to seek dialogue with the landlord and other waste disposal companies in order to implement a more environmentally friendly waste disposal system in this building complex. The new Commercial Waste Ordinance will help us here, which also requires office complexes such as ours to be separated into at least 5 fractions.

Sustainable procurement at GUTcert

Environmental friendliness is also regarded as an essential criterion in the procurement of goods, alongside the economic aspects. As consumer goods we prefer environmentally friendly and ecological products, e.g. ecological cleaning agents or office paper. Catering for in-house events, seminars or training courses is provided exclusively by organic suppliers with regional products. We use organic products from fair trade for our daily needs (tea, coffee, milk).

We send parcels mostly via climate-neutral offers, and try to find them for our letter campaigns as well. The offices use environmentally friendly office supplies and stationery, which we order from specialist suppliers.

Travel activities of auditors and speakers

The travel activities of the auditors to the company locations play an important role for the ^{CO₂ emissions of} GUTcert. Our auditors are therefore always encouraged to make their journeys environmentally friendly. Through targeted route planning and the regional use of auditors, we try to keep business travel distances as short as possible. Travel will also be combined as far as possible.

Travel and associated emissions are unavoidable. In the interest of environmental protection, we offset these ^{CO₂ emissions} from the travel activities of our auditors - and since 2016 also of our speakers in the Academy. The quantities accrued were neutralized by the purchase of EUA certificates.

In 2016, numerous desk audits took place. This has led to a significant reduction in emissions. New in this year are the emissions from the travels of our speakers in the GUTcert Academy. This area is proportionately much smaller, but not insignificant. In addition to the travels of our speakers, we also neutralized all Scope 2 emissions (electricity and heat in the offices) for the first time.

Overview Scope 2 and 3 Emissions in kg

CO ₂ emissions	2013 [kg/a]	2014 [kg/a]	2015 [kg/a]	2016 [kg/a]	2017 [kg/a]
Scope 2					
Emissions from electricity consumption	11.172,87	298,35	477,03	0,00	
Emissions from heat consumption	7.549,24	5.422,09	4.893,58	9.950,50 ⁵	
Scope 3					
Emissions from business travel - Auditors	162.861	188.021	157.000	138.000	
Emissions from business travel - Speakers	-	-	-	11.000	
Total emissions from Scope 2 & 3	181.583,61	193.741,66	162.370,61	158.950,50	
Compensated CO₂ quantity	163.000,00	188.000,00	160.000,00	160.000,00	160.000,00

⁵ Still needs verification. Is offset against subsequent years if necessary.

Environmental awareness of our employees

In numerous discussions and many internal rounds, our employees show great sensitivity and commitment to environmental protection.

At the end of 2013, the working routes of employees were surveyed and it was found that many employees deliberately chose not to use their cars for public transport or bicycles. As the number of employees has changed massively, the distance travelled by employees and the means of transport normally used are to be queried again in the reporting period.

Since 2013 GUTcert has participated in the joint action of the ADFC and the AOK 'Mit dem Rad zur Arbeit' (by bike to work). In the respective campaign period, always between 1 May and 31 August, employees who take part in the campaign collect their daily kilometres. Always four employees join together to form a group.

Environmentally friendly work traffic

	2013	2014	2016
Number of participating MA	8	12	15
Straight kilometres per day and employee	6,3	4,1	7,3
Kilometres straightened total	3.266	2.970	6.569
CO ₂ emissions saved in kg	455	413	914

The bicycle campaign was also carried out in 2015. The results were at a similar level as in previous years, but exact figures are not available.

Management programme field of action: environment

In order to promote the environmental awareness of our employees and auditors and thereby launch effective projects to reduce our environmental footprint and improve our environmental performance, we have set environmental targets and adopted measures, some of which have already been successfully implemented:

Achievement of targets 2015/2016

aims	actions	time	Status end 2016	comment
Establish EMS	Creation of EMS organisation	31.12.2014	●	On this basis, we are now striving for further development.
	Further development of the UMS data acquisition system	31.12.2015	●	transcribed
Live EMS	Creation of an internal peer audit system	30.06.2016	◐	System created, implemented in 2017
Improvement of environmental performance	Switch to 100% EE electricity	31.12.2013	●	transcribed
	Energy saving package: a) Installation of socket strips b) Raising employee awareness	31.12.2015	●	use
	Execution of energy audits according to DIN EN 16247	5.12.2015	●	Measures resulting from this - have also been implemented
	better waste separation	31.12.2016	◐	Continuing to work on framework conditions
	Further reduction in paper consumption	31.12.2015	◐	Ongoing process
Scope 3 calculation and compensation	Calculation of CO_2 emissions from auditor trips 2014, estimate for 2015	31.12.2014	●	settled
	Calculation of the CO_2 emissions of the academy lecturers	31.12.2016	●	As of 2016 regularly recorded with
	Neutralization of calculated CO_2 emissions	as at 31.12.	●	Destination is resumed
	Introduction of automatic data acquisition for business trips	01.03.2016	◐	Master thesis in the area was written, goal is resumed
CCF acquisition of the GUTcert	Expansion of the balance sheet framework and data collection system	31.12.2016	◐	Currently not followed up

Targets 2017/2018

aims	actions	time
CCF acquisition of the GUTcert	Consolidation of all CO ₂ relevant data from our core business to calculate a complete Corporate Carbon Footprint (CCF)	13.12.2018
	Enter employee routes to the company	31.12.2017
	Deriving CO ₂ from employee paths	31.12.2017
Improving environmental performance	Break down waste types, aim for project with property management	13.12.2018

Social commitment

Social commitment

We stand by our promise to work for a more sustainable society. As a dynamic company, we have been offering a growing number of jobs in Berlin for years, which has become a magnet for cultural diversity and attracts numerous well-trained and motivated employees.

We regularly support various organisations in Berlin:

Donations 2015:

- ▶ 1.000 € - Britzer Garden, Tulipan
- ▶ 350 € - Common Purpose Germany, youth program Grips
- ▶ 300 € - German Global Compact Network Foundation

Donations 2016:

- ▶ 1.000 € - Britzer Garden, Tulipan
- ▶ 100 € - FC Viktoria 89, Sport

We did not address the topic of corporate volunteering in the reporting period, but it is becoming increasingly important. In May 2015, a survey was conducted of employees' willingness to volunteer, e.g. as part of an annual Social Day. The response was extremely positive. In 2015, a total of 8 employees (a total of 6 days) applied for and were granted special leave to hold a Social Day. The employees were mainly involved in refugee work.

So far, however, individual actions have mainly been implemented. All employees have been given the opportunity to get involved in a social project within a defined period of action (in 2015) and to make working time and, if necessary, benefits in kind available for this purpose. The content of the projects is in the hands of the employees. A comprehensive overall concept does not yet exist. However, this issue will be pursued further and will therefore be included as an objective in the sustainability programme.

Involvement in committees

For many years, we have seen a focus of our commitment to society as a whole in our intensive participation in various voluntary bodies, in our expertise in various stakeholder dialogues or in the provision of our collected knowledge within the framework of relevant legislative procedures. Our employees are therefore members of various expert committees.

We participate in various stakeholder dialogues and input into standardization and legislative processes. There has been and still is a close exchange with BAFA regarding the procedure for the "special compensation scheme" under the EEG and with the BMWi and the main customs offices regarding the procedure for "peak compensation". In addition, Prof. Lieback was an invited expert at the hearing of the Committee for Economics and Energy in the German Bundestag on the EDL-G and wrote various statements on its drafts.

The following overview provides information on our committee activities in the reporting period. In the year under review, our senior employees again invest an average of at least 30 days in committee work.




Institutional influence and committee work

organisation	committee	member	Term/ Year
IHK Berlin	CSR Forum Berlin	Y. Felker/ S. Moosmann	3-4x
IHK Berlin	Environment Energy Committee (2012-2017 period)	Prof. Dr. J. U. Lieback	2x+ 3 D/Y
UGA	EMAS Environmental Verification Committee	Prof. Dr. J. U. Lieback	3x
UGA AG ZPA	Working Group "Environmental Verification System - Approval, Verification and Supervision	Prof. Dr. J. U. Lieback	2-3x
ENERWA	Project Advisory Board (since 2014)	Prof. Dr. J. U. Lieback	2x
DAkk	AKB Department 6 for Management Systems	Prof. Dr. J. U. Lieback / David Kroll	2x
DAkk	Sector Committee AZAV	A. Lemke	2x
DAkk	Sector Committee Emissions Trading	D. Kroll	2x
DAkk	Sector Committee Management Systems	J. Buser	2x
DAkk	Working Group SpaEfV/EDL-G/Energy Audit	J. Buser	1-2x
DIN	AA-00-09 Energy Management	J. Buser	2-3x
DIN	AA-00-08 Management of greenhouse gas emissions	S. Schumacher	2-3x
DIN	AA-00-10 Sustainability criteria for biomass	P. Behm	2-3x
DIN	172-00-02 AA NAGUS	Y. Felker	1x
VNU	Sustainability Management Technical Committee	S. Moosman	2x
UBA	User Advisory Board on the Guarantee of Origin Register (HKNR)	D. Kroll / N. Fouquet	2x
UBA	UGA meeting regarding EEG implementation	T. Gebhardt	2x

Management Programme Field of Action Social Commitment

It is a matter of great concern to our employees to become involved in the committees and beyond their work. Therefore, we will continue to do everything in our power to support this in the future.

Goals Social Commitment 2015/2016

aims	actions	time	Status end 2016	comment
Establish external MA commitment	Define the concept and carry out missions within the framework of a 'Social Day	31.12.2015		Acceptance included in the employee survey, individual measures have been implemented, but long-term concept not yet in place
committee work	Systematic entry	30.06.2015		transcribed
	maintain substantial participation	31.12.2016		Status almost maintained, 2 new committees added

Goals Social Commitment 2017/2018

aims	actions	time
Establish external MA commitment	Concretisation of a continuous concept for the establishment of a 'Social Day	30.06.2018
Social commitment	Examination of further concepts and measures to open up internal fields of activity. E.g. implementation of the action 'deckel-gegen-polio.de'.	15.09.2017
committee work	maintain extensive participation, expand where appropriate	31.12.2018

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No	DNK criterion	References / Remarks
GENERAL		
	company profile	p. 2, 4f https://www.gut-cert.de/firmenportrait.html
1	Strategic analysis and measures	S. 2, 8,11
2	essentiality	p. 6f
3	aims	S. 8,16, 21, 24
4	Depth and value chain	p. 4f
5	accountability	p. 5ff
6	Rules and Processes	S. 7, 8, 16, 21, 24
7	check	S. 3, 7, 8, 16, 21, 24
8	incentive schemes	S. 11, 13,
9	Stakeholder participation	p. 4f
10	Innovation and product management	S. 2, 11
ENVIRONMENT		
11	Use of natural resources	p. 17ff
12	resource management	p. 17ff
13	Climate-relevant emissions	p. 17, 19f
COMPANY		
14	employee rights	p. 12, 14f no injuries/ deaths
15	equal opportunities	S. 14, 16
16	qualification	p. 12f
17	human rights	S. 5 no violation
18	commonwealth	p. 22f
19	Political Influence	p. 22f No political donations were made, nor did GUTcert receive any payments.
20	Law- and guideline-compliant behavior	p. 5ff no incidents



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