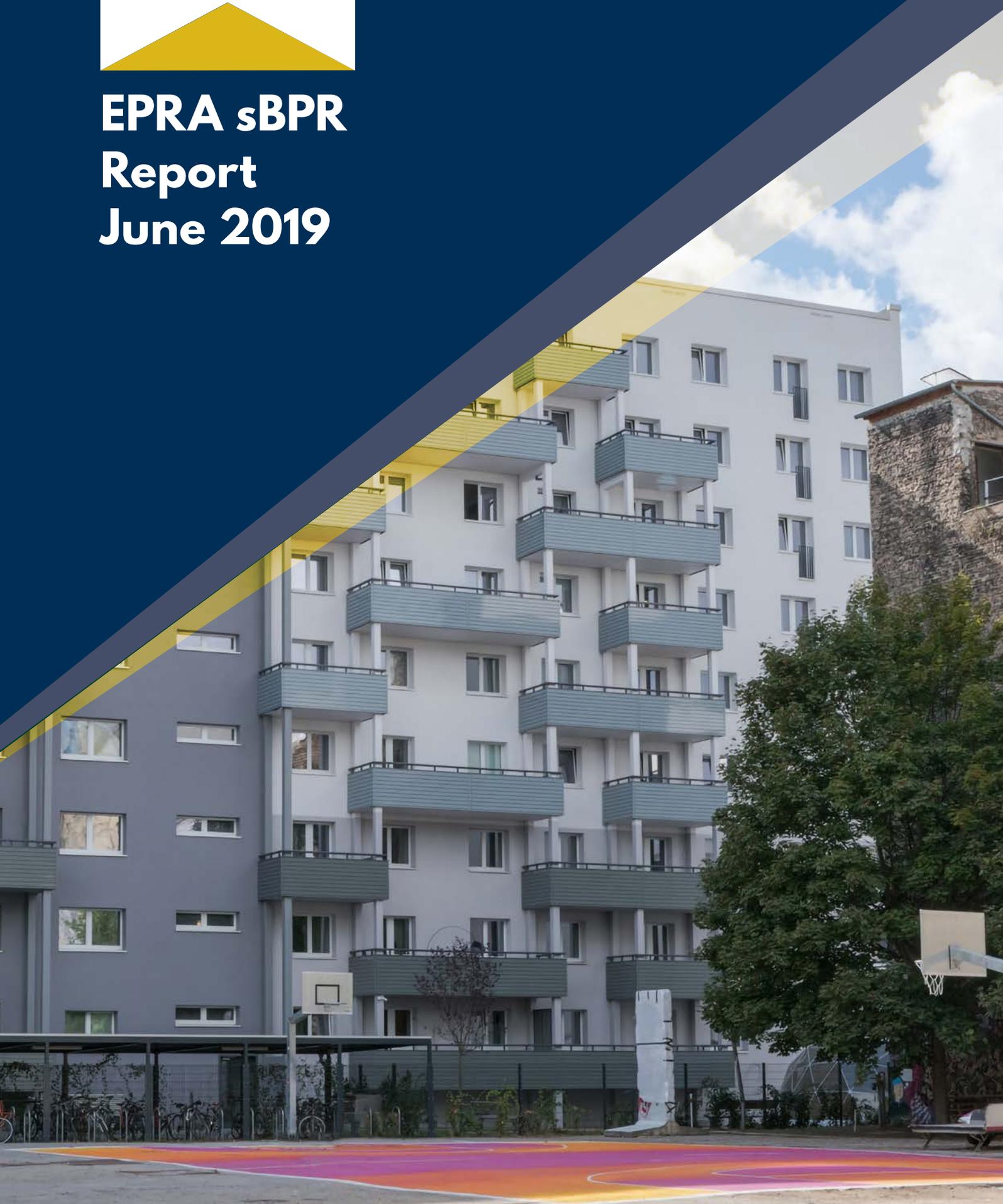


GRAND CITY
Properties S.A.

**EPRA sBPR
Report
June 2019**



Overarching recommendations & narrative on performance

Introduction

About us

Grand City Properties is a specialist real estate company focused on investing in and managing value-add opportunities in the German real estate market.

The world we operate in has changed and at GCP we understand that we not only have a responsibility to generate revenue and profit, we also have a responsibility for the environment, society and our team. We therefore closely monitor our environmental, social and governance performance across our corporate operations and portfolio which primarily consists of residential units with some commercial units within mixed-use residential schemes.

As EPRA members, we have chosen to report our environmental and social data in accordance with the EPRA Sustainability Best Practice Recommendations (sBPR). Our reporting response has been split into two sections:

- 1. Overarching recommendations**
- 2. Sustainability performance measures**

Data verification and assurance

All data generated is reviewed for consistency and coherence before released into the company reporting database. The environmental data that is reported has been assured to AA1000 standard.

1. Overarching recommendations

Organisational boundaries

We only report on assets for which we have operational control.

Coverage

Following substantial growth in recent years we have collected environmental data across as much of our portfolio as possible (26,017 units in 2018). Coverage for all performance measures is 100% of these units (out of a total portfolio of 83,671 units).

Coverage for our own office utilities consumption is based on the proportion of the total rental floor area occupied by Grand City Properties as we do not occupy the whole building.

Estimation of landlord-obtained utility consumption

All data for 100% of the assets which we report on is 96% based on bills received for 2017 and 2018. For the other 4% we have estimated the following percentages:

- Electricity: 2%
- Non-recyclable waste: 13%
- Heating/Gas : 1%
- Water : 5%

Estimations were carried out only where:

1. The last utility bill of the year was not available in time for our report. In these instances, the estimations were calculated based on the previous year's consumption during the same period. Assets where an entire year's worth of data was missing were excluded and are therefore not included in the portfolio data reported.

2. Data is only available for a proportion of units under our management control, for example regarding recycled waste. In this instance we have extrapolated data for the units where we are able to collect complete data given the similarities between our units and tenants.

Boundaries – reporting on landlord and tenant consumption

The consumption reported includes only utilities which we purchase as landlords. Tenant obtained data (i.e. from bills which the tenant receives directly) is excluded.

Analysis - Normalisation

Over 90% of our assets are residential units and all assets are located in Germany. We have calculated intensity indicators using floor area (m²) for whole buildings, including tenant areas. We are aware there is a mismatch between the nominator and denominator in our methodology for calculating intensities, as we receive utility bills for electricity consumed only in common areas, but we receive utility bills for district heating and cooling and fuel consumed both in the common and tenant areas (it is not possible to separate these consumptions).

Health and safety performance measures are calculated using the following formulae:

- Injury rate = Number of reportable injuries/Number of Full Time Employees (FTEs)
- Lost Day Rate = Number of days lost due to workplace injuries/Number of working hours
- Absentee rate = Number of days absent due to illness/Total number of working days

Analysis – Segmental analysis (by property type, geography)

Segmental analysis is organised by the property classification used in our financial reporting (see our Annual Report, p. 20) which defines our investment portfolio as residential properties comprising 83,671 units. Additional segmental analysis by geography is not relevant for our portfolio as our assets are all located within Germany, and therefore in the same climatic zone.

Disclosure on own offices

Our own occupied offices are reported separately to our portfolio. Please see EPRA GCP Table "EPRA Performance measures" on page 7.

Narrative on performance

Environmental performance

— Energy & emissions

In 2018, electricity consumption reduced by 4% across our portfolio, while district heating and cooling increased by 2%. Fuels consumption likewise increased by 5%. As a result, the total energy intensity of our portfolio (measured in kWh/m²) increased by 2.54%.

Despite this increase, the GHG emissions intensity of our portfolio (measured in kg CO₂e/m²) decreased by 1.33% due to the growing proportion of electricity and fuels from renewable sources. These increased by 25% for electricity and by 6% for gas. Consequently, total Scope 1 and 2 emissions decreased by 1% compared with 2017.

Most of our units' energy use and associated GHG emissions are due to tenant activities. GCP has only limited influence on tenants' consumption behavior, but we nonetheless use a variety of strategies to enhance energy efficiency in our units and help tenants reduce their carbon footprint.

For more information on our approach and performance, see section 4 of our Corporate Responsibility Report 2018.

— Water

Absolute water consumption across our portfolio reduced marginally by 1% compared with 2017. While GCP is not directly responsible for the majority of consumption related to our portfolio, we can influence tenant consumption indirectly through via technical and information means. For example, we are enhancing the collection of meter data throughout our portfolio and installing warm and cold water meters which play an important role in monitoring and improving consumption patterns. Informational measures tailored to our tenants' needs are another instrument we use to highlight awareness of water conservation.

For more information on our approach and performance, see section 4 of our Corporate Responsibility Report 2018.

— Waste Management

In 2018, total waste across our portfolio increased by 2% compared with 2017. The total volume of waste is partially estimated based on the total volume of non-recyclable waste data obtained from 87% of applicable bills (with the remaining the 13% estimated due to invoices from waste suppliers not being available at the time of reporting); and the total volume of recyclable waste data obtained from 8,579 units (approximately 33% of applicable units) which was then extrapolated to cover all 26,017 units (as there are no invoices for recycled waste as its collection is free of charge). The total proportion of recycled waste is based on household averages published by the German environmental protection authority which represents that highest authority in the country.

For more information on our approach and performance, see section 4 of our Corporate Responsibility Report 2018.

— Building certifications

By the end of 2018, 95% of the units in our portfolio had an energy performance certificate. The remaining 5% are not covered as being historic buildings energy performance certificates are not mandatory. The proportion of certificates by type is not applicable as different values are awarded depending on whether the energy performance certificate is based on actual energy performance or potential performance (due to building design and fabric).



For more information on our approach and performance, see section 4 of our Corporate Responsibility Report 2018.

Social performance

— Diversity

By the end of 2018, women occupied 39% of senior management positions (2017: 40%) and represented 52% of all employees (2017: 53%), despite the Group's headcount increasing by a third. Providing equal opportunities for all employees is a priority for GCP, and the company prides itself on competence-based career development.

Remuneration is determined solely based on the skills of the individual, the tasks and responsibilities associated with their position, and their personal success in their role. For 2018, the gender pay gap was 16% among the whole workforce and 14% at management level. This represents an improvement from 17% and 31% respectively in 2017. While there is still work to be done, our performance is in line with national averages.

The gender pay gap at Board-level is not applicable (N/A) as the Board includes two independent directors (one male and one female member), and only one full time employee (the CFO). Taking only the pay of the independent directors into account, the pay ratio is 1:1.

For more information on our approach and performance, see section 3 of our Corporate Responsibility Report 2018.

— Training and development

During 2018 we delivered an average of 8.46 hours of training per employee. The change from 2017 (4.81 hours) is due to the significant increase in employee numbers and the resulting jump in demand for training. We commit to the professional development of our employees at all levels and throughout all parts of the company.

Yearly performance and career development reviews were conducted for 37% of employees in 2018. The decreased compared with 2017 (98%) is explained by our decision to focus on conducting annual reviews for employees coming to the end of their probationary periods (or temporary employees coming to the end of their contracts).

For more information on our approach and performance, see section 3 of our Corporate Responsibility Report 2018.

— Turnover

Our new hire rate of 35% in 2018 (2017: 22%) reflects our strong growth since 2016, and was only partially offset by a turnover rate of 12% (2017: 11%). Most new positions created were in operational departments including Property Management, Tenant Accounting, Operational Cost, and Service Centre.

— Health and safety

In 2018, the injury rate among employees increased marginally from 1.24 in 2017 to 1.37. Despite this increase, the rate of injuries resulting in lost days remained unchanged at 0.01. We did however report an increase in our absentee rate from 5.06 in 2017 to 7.22 in 2018 which is attributable in part to the growth in the number of employees compared with 2017.

An in-house work safety training and awareness programme promotes safe and healthy behaviour and is available to all employees including new joiners. We aim to reduce sick days further encouraging our employees to be active and maintain a healthy lifestyle. Further mechanisms to ensure a safe and healthy working environment for our employees are being developed by HR with a focus on occupational integration management.

For more information on our approach and performance, see section 3 of our Corporate Responsibility Report 2018.

During 2018, health and safety assessments were conducted across 100% of GCP units as part of our extensive due diligence activities. GCP takes its responsibility to continually enhance the quality of its residential units and their surroundings very seriously. All assets are subject to regular health and safety assessments. These include regular monitoring by the property managers as well as technical assessments as required by national legislation covering fire protection systems, general technical assessments (i.e. water quality, elevators), and other organisational measures (i.e. assigning fire protection officers, provision of a fire protection order, internal and external fire protection audits).

For more information on our approach and performance, see section 2 of our Corporate Responsibility Report 2018.

— Community engagement

We do not currently report the total proportion of assets with a community engagement initiative. Instead, we have reported the absolute number of community engagement initiatives in place. Given these typically cover multiple units across a number of assets, the absolute number is more meaningful given i) we report on a unit-by-unit basis, and ii) the number of units in our portfolio.

GCP's tenant and community outreach activities are bundled under the umbrella of our Community Involvement and Development Program and defined in our Community Involvement and Development Policy. The program is managed at corporate level by the Compliance Department to provide strategic direction and then implemented in more specific, tailored form at local level by regional directors.

A core tenet of GCP's approach is to orient activities towards tenants' and communities' actual needs. This process begins as early as the acquisition stage where community risk assessments are carried out as part of our due diligence before a building is added to our portfolio. In conjunction with feedback from tenants' associations, these assessments are used to later tailor investments to the community affected.

For more information on our approach and performance, see section 2 of our Corporate Responsibility Report 2018.

— Governance

Strong corporate governance with a commitment to high transparency is a key pillar of GCP's value creation promise. The Company's oversight is administered by the Board of Directors, which is currently comprised of one dependent director and two independent directors. The members of the Board of Directors are elected by the General Meeting and have a term per appointment of no longer than six years.

The Board of Directors views a clear commitment to sustainability and maintaining high ESG standards as a core component of its responsibilities. ESG is thus firmly anchored throughout GCP's governance structure.

GCP has implemented a comprehensive set of policies and guidelines outlining our commitment to transparency and ethical business. All Board directors guide the company free of any conflicts of interest, and our expected standards of behaviour for employees and business partners are set out in the GCP Code of Conduct which is comprised of several significant guidelines. We actively engage with our employees on topics about anti-corruption measures, avoiding conflicts of interest, preventing bribery, and antidiscrimination practices. Organizational oversight is provided by the Board of Directors, supported by the work of the Risk Committee, the Audit Committee, the Nomination Committee, and the Remuneration Committee.

For more information on our approach and performance, see section 1 of our Corporate Responsibility Report 2018 and the Board of Director's Report in our Consolidated Financial Statements for the year end December 31st, 2018.

Location of EPRA sustainability performance measures

EPRA sustainability performance measures for our portfolio and own offices can be found in the tables on pages 6, 7 and 8 of this report.

Sustainability Best Practice Performance Measures

2. Sustainability performance measures

EPRA ENVIRONMENTAL PERFORMANCE MEASURES (PORTFOLIO)

IMPACT AREA	UNIT	EPRA SUSTAINABILITY BEST PRACTICE PERFORMANCE MEASURES			2017	2018	% change
ENERGY	kWh	Elec-Abs, Elec-LfL	Electricity (indirect)	for landlord shared services	8.820.384,43	8.494.047,30	-4%
				Total landlord-obtained electricity	8.820.384,43	8.494.047,30	-4%
				% from renewable sources	60,67%	86,09%	25%
		DH&C-Abs, DH&C-LfL	Heat (indirect)	for landlord shared services	115.407.671,00	117.319.495,71	2%
				Total landlord-obtained heat	115.407.671,00	117.319.495,71	2%
				% from renewable sources	13,40%	13,40%	0%
		Fuels-Abs, Fuels-LfL	Fuels (direct)	for landlord shared services	76.522.121,28	80.042.942,00	5%
				Total landlord-obtained fuels	76.522.121,28	80.042.942,00	5%
				% from renewable sources	42,61%	49,02%	6%
Total no. of applicable units (coverage)					26,017 / 86,780	26,017 / 86,780	
Applicable net lettable area (m ²) total					1.526.714,97	1.526.714,97	0,00
GREENHOUSE GAS EMISSIONS	tonnes CO ₂ e	GHG-Dir-Abs, GHG-Dir-LfL	Direct	Scope 1	8.870,89	7.897,11	-11%
			Indirect	Scope 2 (location-based)	36.927,21	37.291,85	1%
		GHG-Indir-Abs, GHG-Indir-LfL	Indirect	Scope 2 (market-based)	34.128,52	33.467,35	-2%
			Total		45.798,10	45.188,96	-1%
Total no. of applicable units total (coverage)					26,017 / 86,780	26,017 / 86,780	
Applicable net lettable area (m ²) total					1.526.714,97	1.526.714,97	0,00
WATER	Cubic metres (m ³)	Water-Abs, Water-LfL	Water	for landlord shared services	1.857.254,07	1.847.820,46	-1%
				Total landlord-obtained water	1.857.254,07	1.847.820,46	-1%
Total no. of applicable units total (coverage)					26,017 / 86,780	26,017 / 86,780	
Applicable net lettable area (m ²) total					1.526.714,97	1.526.714,97	0,00
WASTE (LANDLORD-HANDLED)	litres	Waste-Abs, Waste LfL	Waste	Waste by disposal route	157.900.590,96	161.391.766,43	2%
				% recycled	39,81%	39,22%	-1%
Total no. of applicable units total (coverage)					26,017 / 86,780	26,017 / 86,780	
Applicable net lettable area (m ²) total					1.526.714,97	1.526.714,97	0%
CERTIFIED ASSETS	%	Cert-Tot	Mandatory (EPC): energy certificates	% of portfolio certified by building	95,00%	95,00%	0%
				Total no. of applicable units total (coverage)			
Applicable net lettable area (m ²) total					1.526.714,97	1.526.714,97	0%

Absolute and like-for-like performance data

There are no changes to the portfolio we are reporting on (26,017 units) between 2017 and 2018, meaning our absolute and like-for-like portfolio performance data are the same.

District heating & cooling

Due to different energy mixes provided by local suppliers, the proportion of district heating from renewable sources is taken from the German environmental protection association which represents the highest authority in the country.

Waste

The total volume of waste is partially estimated based on the total volume of non-recyclable waste data obtained from 87% of applicable bills (with the remaining 13% estimated due to invoices from waste suppliers not being available at the time of reporting); and the total volume of recyclable waste data obtained from 8,579 units (approximately 33% of applicable units) which was then extrapolated to cover all 26,017 units (as there are no invoices for recycled waste as its collection is free of charge). The total proportion of recycled waste is based on household averages published by the German environmental protection authority which represents that highest authority in the country.

GHG Emissions conversion factors

Conversion factors for GHG emissions and for all relevant energy media are in line with the requirements of the German environmental protection association which represents the highest authority in the country.

IMPACT AREA	EPRA SUSTAINABILITY PERFORMANCE MEASURES		INTENSITY INDICATOR	2017	2018	% change
	RESIDENTIAL / MIXED USE					
ENERGY	Energy-Int	Building energy intensity [GRI-CRESS: CRE1]	kWh / m ² / year	131,49	134,84	2,54%
GREENHOUSE GAS EMISSIONS	GHG-int	Greenhouse gas Scope 1 and 2 intensity from building energy [GRI-CRESS CRE3]	kg CO ₂ e / m ² / year	30,00	29,60	-1,33%
WATER	Water-Int	Building water intensity [GRI-CRESS: CRE2]	m ³ / m ² / year	1,22	1,21	-0,51%
Net Lettable Area (m ²)				1.526.714,97	1.526.714,97	
Number of applicable units				26,017 / 86,780	26,017 / 86,780	

EPRA ENVIRONMENTAL PERFORMANCE MEASURES (OWN OFFICE AND HEADQUARTERS)

IMPACT AREA	UNIT	EPRA SUSTAINABILITY BEST PRACTICE PERFORMANCE MEASURES			DÜSSELDORF		BERLIN TOP TEGEL		DÜSSELDORF + BERLIN TOP TEGEL	
					Absolute/Like-for-Like		Absolute/Like-for-Like		Absolute/Like-for-Like	
					2017	2018	2017	2018	2017	2018
ENERGY	kWh	Elec-Abs, Elec-LfL	Electricity (indirect)	Total Grand City Properties obtained	13.932,66	52.003,67	327.982,17	402.912,00	341.914,83	454.915,67
		DH&C-Abs, DH&C-LfL	Heat (indirect)	Total Grand City Properties obtained	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
		Fuels-Abs, Fuels-LfL	Fuels (direct)	Total Grand City Properties obtained	27.226,54	114.081,81	327.982,17	539.214,31	355.208,72	653.296,12
Applicable net lettable area (m ²) total					1.982,44	7.307,27	9.344,40	11.833,61	11.326,84	19.140,88
GREENHOUSE GAS EMISSIONS	tonnes CO ₂ e	GHG-Dir-Abs, GHG-Dir-LfL	Direct	Scope 1	5,50	23,04	66,25	108,92	71,75	131,97
		GHG-Indir-Abs, GHG-Indir-LfL	Indirect	Scope 2 (location-based)	7,29	27,20	171,53	210,72	185,02	237,92
				Scope 2 (market-based)	5,45	9,48	55,29	67,92	60,74	77,39
Applicable net lettable area (m ²) total					1.982,44	7.307,27	9.344,40	11.833,61	11.326,84	19.140,88
WATER	m ²	Water-Abs, Water-LfL	Water	Total Grand City Properties obtained	116,28	117,03	5.858,83	8.077,04	5.975,11	8.194,08
Applicable net lettable area (m ²) total					1.982,44	7.307,27	9.344,40	11.833,61	11.326,84	19.140,88
WASTE (LANDLORD HANDELED)	liters	Waste-Abs, Waste LfL	Waste	Total waste	16.565,01	64.791,26	Not available	114.410,05	16.565,01	179.201,31
				% recycled	39,81	39,81	39,81	39,81	39,81	39,81
Applicable net lettable area (m ²) total					1.982,44	7.307,27	9.344,40	11.833,61	11.326,84	19.140,88
CERTIFIED ASSETS	%	Cert-Tot	Mandatory (EPC): energy certificates	% of floor area certified	100,00	100,00	100,00	100,00	100,00	100,00
				Applicable net lettable area (m ²) total					1.982,44	7.307,27

District heating and cooling

DH&C is not applicable as our offices are not supplied with district heating and cooling.

Estimations of utility data:

Utilities consumption is estimated based on the whole building data for the buildings occupied by Grand City Properties. GCP's proportion has been calculated based on the floor area occupied by GCP.

Waste

Waste data for our Berlin office in 2017 was not available as it was not possible to estimate the Grand City Properties' share of waste based on the floor area occupied by GCP.

IMPACT AREA	EPRA SUSTAINABILITY PERFORMANCE MEASURES		INTENSITY INDICATOR	2017	2018	% change
	HEADQUARTERS: BERLIN, DÜSSELDORF					
ENERGY-INT	Energy-Int	Building energy intensity [GRI-CRESS: CRE1]	kWh / m ² / year	61,55	57,90	-5,93%
GREENHOUSE GAS EMISSIONS-INT	GHG-int	Greenhouse gas Scope 1 and 2 intensity from building energy [GRI-CRESS CRE3]	kg CO ₂ e / m ² / year	22,67	19,32	-14,75%
WATER-INT	Water-Int	Building water intensity [GRI-CRESS: CRE2]	m ³ / m ² / year	0,53	0,43	-18,85%
Net Lettable Area (m ²)				11.326,84	19.140,88	68,99%

EPRA SOCIAL AND GOVERNANCE PERFORMANCE MEASURES (PORTFOLIO AND CORPORATE)

INDICATOR	EPRA CODE	UNIT OF MEASURE	COVERAGE	2017	2018
EMPLOYEE DIVERSITY	Diversity-Emp	% male / female (Board)	Corporate operations	66% male, 33% female	66% male, 33% female
		% male / female (Senior management)		60% male, 40% female	61% male, 39% female
		% male / female (all employees)		47% male, 53% female	48% male, 52% female
	Diversity-Pay	Ratio of basic salary and remuneration of women to men (Board)	Corporate operations	N/A	N/A
		Ratio of basic salary and remuneration of women to men (Senior Management)		0.69:1	0.86:1
		Ratio of basic salary and remuneration of women to men (all employees)		0.88:1	0.84:1
EMPLOYEE TRAINING AND DEVELOPMENT	Emp-Training	Average hours per employee	Corporate operations	4,81	8,46
	Emp-Dev	% of total workforce with performance appraisals	Corporate operations	98%	37%
	Emp-Turnover	Total number of new hires	Corporate operations	191	343
		Rate (%)		22%	35%
		Total number of leavers		92	116
		Rate (%)		11%	12%
HEALTH AND SAFETY	H&S-Emp	Injury rate	Corporate operations	1,24	1,37
		Lost day rate		0,01	0,01
		Absentee rate		5,06	7,22
		Fatalities (total number)		0	0
	H&S-Asset	% of assets undergoing health & safety assessments	Portfolio	100%	100%
	H&S-Comp	Total number of incidents of non-compliance from health % safety assessments	Portfolio	N/A	N/A
COMMUNITIES	Comty-Eng	% of assets with community engagement initiatives	Portfolio	161	168
GOVERNANCE	Gov-Board	Total number of Executive members	Corporate operations	1	1
		Total number of Independent members		2	2
		Average tenure		5,3	6,3
		Total number with competencies relating to environmental and social topics		2	2
	Gov-Select	Description	Corporate operations	Please see the Corporate Governance section of our website: https://grandcityproperties.com/en/corporate-governance.html	
	Gov-CoI	Description	Corporate operations	Please see the Board of Directors' Report (page 37) of our Consolidated Financial Statements for the year ended December 31, 2018	

Assurance Statement

Third Party Assurance



Third Party Independent Report Document to Grand City Properties S.A.

In accordance with our mandate, GUTcert GmbH (GUTcert) accomplished an independent third party validation to obtain a **limited assurance** (within the meaning of the Assurance Standard AA1000) of the disclosures in the EPRA Sustainability Reporting 2019 by Grand City Properties S.A. (GCP) for the financial years 01.01.2017 to 31.12.2018. The check includes also the method of collection of consumption data and the special requirements in Germany.

Organisational boundaries, Coverage

As of 31 December 2018 the portfolio of Grand City Properties S.A. includes 83.671 residential units with some commercial units within mixed-use residential schemes covering a total of 5.350.000 square meters. For EPRA Sustainability Performance Measures GCP collected data of 26.017 residential units with 1.526.715 square meters. The boundaries cover 28,5 percent of GCP whole portfolio (without nursing homes). Within the chosen organizational boundaries all assets include all Sustainability Performance Measures of the EPRA Reporting. The GUTcert activities consist of the validation of the acquisition data process adopted by GCP and of the control of the environmental performance data set and KPIs about consumption of electricity, gas, district heating, oil, water and waste as well as CO₂ Emissions for the years 2017 and 2018.

Methodology

GUTcert undertook the following assurance activities:

- 1) Organization of a meeting with the referee of GCP to receive the official procedures of the Company for the acquisition and the processing of the data. This method is in accordance to the Best Practices Recommendations on Sustainability Reporting, developed by EPRA.
- 2) Providing a review in a random sample survey, concerning:
 - the consumption data reported in the bills of each energy supplier or contractor,
 - the summary data list collection reported within a dedicated model for each property,
 - a final table of general recording of consumption data that includes the comparison of all the collected values with the whole data.
- 3) Discussion of results of the above analysis with the referee of GCP to close open issues and point recommendations.

Verdict

GUTcert verified consumption data of Grand City Properties S.A. for all EPRA sBPR Performance Measures and the methodology of data collection and their treatment. The data set were ordered in a coherent and comprehensive way, contractors' bills are complete (as far as possible) and traceable. If contractors' bills are not available, the figures are based on an extrapolation of actual data from previous period. As a result of our validation process about the figures from a random sample survey we confirm the correctness of the calculated values. The examination and comparison of data do not put in evidence any incorrect situation or any non-conformity.

On the basis of our assessment to obtain a limited level of security, we have not been aware of any issues that may lead us to believe that the EPRA Report of Grand City Properties S.A. is not materially in accordance with the EPRA sBPR Performance Measures.

Recommendations

Without limiting the above mentioned results, we would like to make the following recommendations for the further development of data management and reporting:

- Internal standards should be defined and implemented for all EPRA relevant data collecting
- The data collection should be based on a software tool, adding the consumption data by hand is error-prone
- Copies of the consumption bills should be stored centrally

Independence of Assurance

- GUTcert is a certification body and has a number of accreditations through DAkkS e.g. ISO 9001, ISO 14001, BS OHSAS 18001, ISO 50001, ISO 14064 as well approved body for Validation of European Emissions Trading.

Berlin, 11th July 2019

GUT Zertifizierungsgesellschaft für
Managementsysteme mbH Umweltgutachter


Yulia Felker


Elisabeth Gebhard

GUT Zertifizierungsgesellschaft für Managementsysteme mbH Umweltgutachter • Eichenstraße 3b • 12435 Berlin • +49 302332021-0 • www.gut-cert.de