

Independent Assurance Statement

Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

Objective of the Engagement

Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ) has engaged TÜV NORD to provide independent assurance over the integrated Company Report for the fiscal year 2017 (herein referred to as “the report”). The objective of the engagement was to provide assurance regarding the report’s adherence to the requirements of the Global Reporting Initiative’s Sustainability Reporting Standards (GRI SRS), AccountAbility Principles as well as reliability and objectivity of the reported information. The report has been declared to comply with the “in accordance” Core Option of the GRI SRS and covers all of GIZ’s business activities and locations.

Scope of Work

Independent assurance within the reporting period comprised of

- Reliability of reported information
- Adherence to the GRI SRS Reporting Principles
- Adherence to the requirements of GRI SRS standard disclosures according to GRI SRS “in accordance” – Core Option as well as management approach
- Adherence to the requirements according to GRI SRS “in accordance” – Core Option (for those indicators deemed material)
- Adherence to the AccountAbility Principles (Inclusivity, Materiality, Responsiveness)

The engagement has been performed using a Type2-Engagement with a moderate level of assurance. Besides all relevant General Disclosures and Management Approach, the verification covered the following material disclosures as per GRI SRS:

Economic Topics		
Economic Performance	201-1	Financial implications and other risks and opportunities due to climate change
Market Presence	202-2	Proportion of senior management hired from the local community
Procurement Practices	204-1	Proportion of spending on local suppliers
Anti-Corruption	205-1	Operations assessed for risks related to corruption
	205-3	Confirmed incidents of corruption and actions taken
Environmental Topics		
Materials	301-1	Materials used by weight or volume
Energy	302-1	Energy consumption within the organisation
Water	303-1	Water withdrawal by source
Emissions	305-1	Direct (Scope 1) GHG emissions
	305-2	Indirect (Scope 2) GHG emissions
	305-3	Other indirect (Scope 3) GHG emissions
	305-4	GHG emissions intensity
	305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions
Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria
Social Topics		
Employment	401-1	New employee hires and employee turnover
	401-2	Benefits provided to full-time employees, that are not provided to temporary or part-time employees
Occupational Health and Safety	403-4	Health and safety topics covered in formal agreements with trade unions
Training and Education	404-1	Average hours of training per year per employee
	404-3	Percentage of employees receiving regular performance and career development reviews
Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees
	405-2	Ratio of basic salary and remuneration of women to men
Non-Discrimination	406-1	Incidents of discrimination and corrective actions taken
Human Rights Assessment	412-1	Operations that have been subject to human rights reviews or impact assessments
	412-2	Employee training on human rights policies or procedures
Local communities	413-1	Operations with local community engagement, impact assessments, and development programs
	413-2	Operations with significant actual and potential negative impacts on local communities
Supplier Social Assessment	414-1	New suppliers that were screened using social criteria
	414-2	Negative social impacts in the supply chain and actions taken

Limitations and exclusions

Excluded from the scope of work are the following:

- Statements regarding the company positioning
- Information not related to the defined reporting period
- Specific information of the suppliers

An engagement with a moderate level of assurance relies on risk-based sampling for assurance of the reported information. It also relies on GIZ's internal data collection processes. Hence, based on the mentioned limitations and exclusions, this statement should not be relied upon to detect all misstatements or errors that may exist.

Responsibilities

The sole responsibility for the content and presentation of the report lies with GIZ.

TÜV NORD did not, in any way, contribute to the preparation of the report and its responsibilities are limited to:

- Assurance of the report content using a Type-2 Engagement with a moderate level of assurance according to Assurance Standard AA1000AS:2008
- Forming of an independent assurance opinion
- Reporting the conclusions and recommendations to management

Methodology and summary of work performed

The assurance engagement included, but was not limited to:

- Assessment of internal systems for data collection and aggregation of report content regarding functionality, accuracy, appropriateness, sources of error and limitations
- Interviews of relevant personnel from various levels throughout the organisation
- Identification of relevant samples for the assurance of report content
- Performance of various verification procedures appropriate to the identified samples
- Assessment of the methodology and results of stakeholder- and materiality-analysis to identify report content
- Evaluation of the reported information against the requirements of the GRI SRS

Conclusion

Based on our independent assurance engagement, nothing came to our attention to suggest that:

- The report content for the reporting period, in all material aspects, has not been prepared in compliance with the requirements of GRI SRS
- the reported information is not fairly stated in all material aspects for the defined reporting period
- the AccountAbility Principles have not been adhered to

Recommendations

Based on our work performed, several recommendations for improving the report could be identified. These recommendations are presented in a separate report to the management of GIZ.

Statement of Independence, Impartiality and Competence

TÜV NORD is an independent assurance provider, whose employees have extensive experience in the assessment and assurance of sustainability information and associated processes and systems for data collection. TÜV NORD operates a certified Quality Management System according to ISO 9001:2008, ensuring and actively managing the quality of all processes related to appointment of auditors and compilation of assurance teams.

Members of the assurance team are not involved in any other projects or activities that would cause a conflict of interest with regard to the assurance engagement.

Essen, 20.12.2018



Andreas Backs
(Auditor)



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