# Corporate Responsibility

Progress Report 2024

TÜV®

GRI 2-1, 2-2, 2-3, 2-5

# About this progress report

Corporate responsibility is a key component of the strategy of the TÜV NORD GROUP. Since 2018, we have been reporting annually on the progress of our economic, environmental and social sustainability endeavours. To provide information on ongoing developments and initiatives, we issue progress reports. Our sustainability activities are documented in accordance with the standards of the Global Reporting Initiative (GRI).

In this progress report, we show how measures from our CR roadmap are being implemented. We also present selected projects from the fields of action of our CR Strategy and provide an outlook on future topics. We also explain the materiality analysis process, which we have updated in accordance with the ESRS.

The fiscal year of the TÜV NORD GROUP from 1 January to 31 December 2024 is the reporting period for this progress report. This means that the reporting period is in line with our financial reporting. The Financial Report is audited by an independent auditing firm. The CR Progress Report is reviewed by BDO AG for the purpose of obtaining a limited level of assurance.

The 2024 CR Progress Report includes information about our headquarters in Hanover and all fully consolidated German and international affiliates. This year, 17 fully consolidated companies¹ were newly integrated into our CR reporting. The scope of this report is thus the same as that of the Financial report. Selected contents of the progress report are also included in the 2024 Annual Report.

<sup>&</sup>lt;sup>1</sup> ALTER TECHNOLOGY TÜV NORD France S.A., Toulouse/France, ALTER TECHNOLOGY TÜV NORD Holdings Ltd. and ALTER TECHNOLOGY TÜV NORD UK Ltd., Livingston/UK, Asesoria y Control en Protección Radiológica, S.L. (ACPRO), Barcelona/Spain, Avanta Academy Pte Ltd., Singapore/Singapore, Avanta Global Pte Ltd., Singapore/Singapore, ING ATEST d.o.o., Split/Croatia, TÜV CYPRUS LTD., Nicosia/Cyprus, TÜV Eesti ÖÜ, Tallinn/Estonia, TÜV NORD Austria GmbH, Vienna/Austria, TÜV NORD Bulgaria EOOD, Plovdiv/Bulgaria, TÜV NORD Scandinavia AB, Gothenburg/Sweden, TÜV NORD SLOVAKIA, s.r.o., Bratislava/Slovakia, TÜV NORD Turkey Teknik Kontrol ve Belgelendirme A.Ş., Istanbul/Turkey, TÜV NORD Philippines, Inc., Manila/Philippines, SAGA Consultoria e Serviços de Engenharia Ltda/Brazil, SAGA - Engineering Projects LDA/Portugal

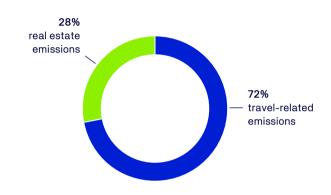
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The information marked with the  $\odot$  symbol has been externally verified. For details, see "Independent auditor's report".

# At a glance

#### Group-wide ratio of GHG emissions from travel and real estate use



+14%



more electricity was produced by the TÜV NORD GROUP through PV systems compared to 2023.

38%



of the vehicles ordered in the fleet are electric.

**-18**%



fewer tonnes of paper and print materials were used in 2024 compared to 2023.

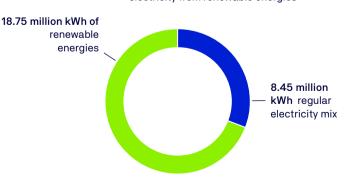
Electricity purchased by the TÜV NORD GROUP worldwide

**68.9**%

electricity from renewable energies



Submission of the first report on the German Supply Chain Due Diligence Act (LkSG) to the Federal Office for Economic Affairs and Export Control (BAFA) and update of the Declaration of Principles on the Protection of Human Rights and the Protection of the Environment.



#### Headquarters of the international companies included in sustainability reporting





First-time award of the Platinum Medal by EcoVadis



In the context of the maintenance audit of the integrated management system, four companies were added to the scope of the certificate.



Participation in the **UN Global Compact** confirmed by submission of the Communication on Progress.

GRI 2-22

# Sustainability remains a strategic thrust for the TÜV NORD GROUP

An interview with Ringo Schmelzer, Chief Operating Officer (COO), and Dr. Christina Fries-Henrich, Head of Sustainability & Integrated Management System.

Mr. Schmelzer, as COO of the TÜV NORD GROUP, you took over as Head of Sustainability in 2024.

**Ringo Schmelzer** That's correct. I've been responsible for sustainability since the end of 2024. This is a completely new area of responsibility for me, with many new challenges which I'm very much looking forward to.

What priorities and goals have you set yourself for the coming year in collaboration with Dr. Christina Fries-Henrich?

**RS** The new structure is enabling us to combine two key issues: The internationalisation of our business activities and the consistent further development of sustainability across the entire TÜV NORD GROUP. Both areas are going to be crucial for our future. I see it as a great opportunity in my job to strategically dovetail and push ahead with these issues.

**Dr. Christina Fries-Henrich** Especially when you consider that we're also going to be working on the development of a lot of areas in our field in the coming years that will bring with them a stronger international focus. In order to achieve our sustainability goals, it will be essential for us to bring an increasingly international focus to our sustainability management. The legal situation also requires this kind of international perspective, as we can see from the examples of the Corporate Sustainability Reporting Directive (CSRD) and the Supply Chain Due Diligence Act (LkSG).

Speaking of the CSRD – how is the TÜV NORD GROUP preparing for the new requirements?

**RS** The new requirements imposed by the EU are challenging, but they're also an opportunity to further refine our sustainability strategy and embed the various sustainability strands even more firmly in our existing corporate processes.



**ChFH** For this reason, we've also opted for the narrower reporting format of the progress report for the 2024 reporting period. According to the previous rhythm, a full report on corporate responsibility would have been published this year. As we're currently in the process of preparing for reporting under the ESRS, our focus is presently on optimising existing processes for data collection and management. In this way, we're also going to ensure that we meet the increasing expectations of our stakeholders.

## When you look back on the year 2024, what have you achieved and what are you particularly proud of?

RS We were particularly pleased to have been awarded the platinum EcoVadis medal. This evaluation is an important benchmark for our sustainability performance. We can be particularly proud of the platinum rating, as it shows that we're among the top one percent in the sustainability area. This was a terrific achievement by our entire team and the colleagues in our departments. Such results show that we're on the right track.

**ChFH** We also achieved some other significant milestones in 2024, including the adoption of our new climate targets. Our adapted climate strategy reflects current developments and continues to be based on the 1.5 degree target.

### Can you give us a sense of what the next few years will bring?

**ChFH** With our **HORIZON**2030 Group strategy, sustainability will continue to be clearly defined as a strategic thrust for the next five years. Reducing our greenhouse gas emissions remains a key priority, in particular through measures to reduce mobility-related and real estate emissions. From 2025 onwards, we also want to tackle our Scope 3 emissions in an even more targeted manner and to systematically expand the associated reduction measures.

RS With the new HORIZON2030 Group strategy, internationalisation also remains a key driver of our sustainability goals. With a global presence at over 500 locations and a strong team of over 15,000 employees, the global orientation of the TÜV NORD GROUP offers us considerable potential to advance towards our sustainability goals. We will continue to tackle this consistently in the years to come.

GRI 2-6, 2-13, 2-23, 2-24, 2-25

# Our Corporate Responsibility Strategy 2025 ©

In 2020, we introduced our Group strategy, "Strategy2025". This defines sustainability as a strategic thrust for the TÜV NORD GROUP. Not only that, but the CR Strategy also came into force in 2021. This determines the orientation of the CR division until 2025 and defines the sustainability ambitions of the TÜV NORD GROUP, which in turn are based on the company's CR guidelines and focus on the three fields of action of company, people and the environment. The strategic orientation is aligned, among other things, with the Sustainable Development Goals (SDGs) of the United Nations. Along with our system value approach, this orientation towards the SDGs forms the basis of our 2025 CR Strategy. We present the SDGs that are relevant to us in the respective chapters on the fields of action. More information on the system value approach can be found in our 2022 Progress Report.

The CR Strategy is developed by the CR management, which is also responsible for coordinating the overarching CR activities. The Sustainability Council (formerly the CR Steering Committee) works with the CR coordinators from the business units, group divisions and central functions to support the CR management in the execution of its tasks. The members of the Council also take on the role of coordination and responsibility for CR issues in their areas.

The implementation of the CR Strategy is enabled by the CR Roadmap. This will ensure that sustainability continues to be firmly established across the Group. In the CR Roadmap, we have defined specific measures to achieve the goals in the three fields of action.

The Company field of action focuses on sustainable corporate management and the expansion of a sustainable product and service portfolio. This includes a comprehensive range of services to support our customers in their efforts to align their business with sustainability principles.

Within the People field of action, we are dedicating our efforts to key issues like corporate culture. Among other things, the focus is on the continuous professional development of our employees.

In the Environment field of action, the spotlight is on our goals and measures with regard to the reduction of our greenhouse gas emissions (GHG emissions). We are focusing in particular on GHG emissions caused by the operation of our real estate and by employee travel. Specific goals and measures can be found in the chapters on the fields of action.

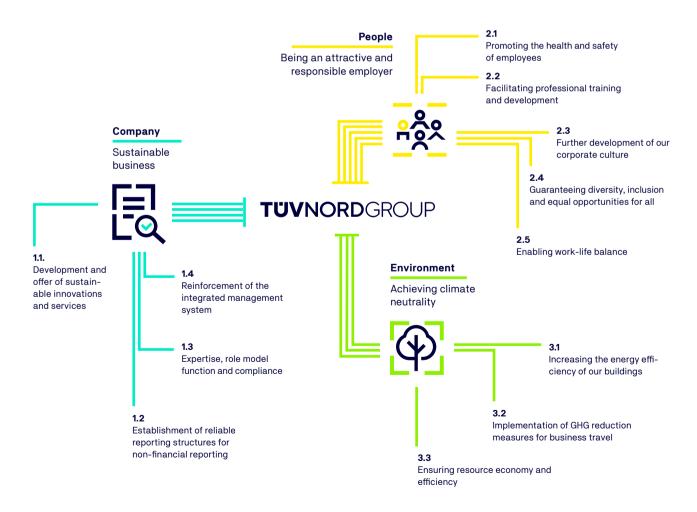
The current Group Strategy 2025 will be replaced by the new HORIZON2030 strategy in 2025. The development of the TÜV NORD GROUP up to 2030 will revolve around six central strategic thrusts: Customer Focus, Innovation, Internationalisation, Sustainability, Increased Efficiency, and People and Culture. The main priorities of HORIZON2030 include key technologies such as artificial intelligence and semiconductors. Moreover, we will further accelerate the reduction of GHG emissions and continue to develop our corporate culture to reinforce our attractiveness as an employer.

# Our CR Roadmap 2022 - 2025 ©

The CR Roadmap is derived from the CR Strategy and defines specific measures for the overarching goals and material topics in the Company, People and Environment fields of action. In the chapters on the individual fields of action, the relevant goals, along with their respective measures, are described in more detail. The individual measures are set down in the CR Roadmap

along with KPIs, responsibilities and processing periods, among other things. The roadmap is also used as a strategic tool to track and present the progress and current status of the individual measures. The effective period is set to 2025 in line with the CR Strategy. The CR Roadmap will then be adjusted for the coming years as part of the new strategy cycle.

#### Fields of action and overarching goals of the CR Roadmap



GRI 2-29, 3-1, 3-2

# Materiality of our CR topics ©

In 2023, we conducted a comprehensive double materiality analysis in accordance with the European Sustainability Reporting Standards (ESRS) to identify the most important sustainability topics for the TÜV NORD GROUP. We looked at the impact of our company on people and the environment (inside-out perspective) as well as the risks and opportunities that arise from external developments (outside-in perspective). These two perspectives once again form the basis of this year's analysis. They are represented in the illustration on the following page by the X and Y axes.

The identified impacts, risks and opportunities worked out and clustered in 2023 served as the basis for the further development of the double materiality analysis in 2024. In 2024, we examined these clusters for topical relevance, especially with regard to our value chain and the assumed time horizons. We also revised the clusters to make them more meaningful and accurate.

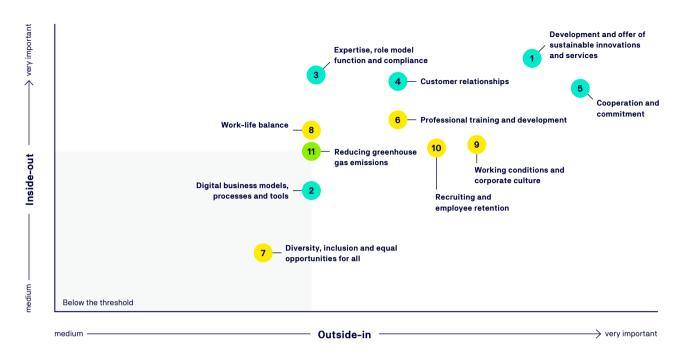
The clusters were assessed in several steps: First, our CR management carried out a preliminary assessment. All clusters that were classified as relevant or very relevant were included in the further evaluation process in accordance with ESRS. In the next step, these were discussed and evaluated by various individuals from the TÜV NORD GROUP, including the Human Rights Officer, the Compliance Officer and a representative of

the Risk and Opportunity Management (RCM). This led to independent evaluations which were then amalgamated. The evaluation was based on the criteria of the TÜV NORD GROUP'S RCM.

The assessment and evaluation process in 2024 once again involved the Sustainability Council with the CR coordinators from the business units and Group divisions, who had been heavily involved in the preparation of the 2023 materiality analysis. The results were reflected back to them and their perspectives actively sought. This ensured that all the affected areas of the company were able to contribute their perspectives and play their part in the further development of the TÜV NORD GROUP's CR Strategy. The final results were presented to the Group Executive Committee and subsequently approved.

Since 2024, the rating scales have been harmonised with the contents of the RCM. The evaluation basis and the scales used have therefore been adjusted compared to 2023. The method of calculation of the results has not changed. This maintains the comparability of the result over the years, allowing developments to be clearly documented.

#### Material topics 2024 ⊗



The results serve to reaffirm the appropriateness of the three fields of action - Company, People and Environment, Most of the material topics were also completely or almost completely confirmed in 2024. The results made it possible to add further substance to some of the topics. In the Company field of action, for example, the "Trustworthiness and Role Model" topic was expanded and renamed "Expertise, Role Model Function and Compliance". In the People field of action, the "Further Development of Corporate Culture" topic was defined more broadly and renamed "Working Conditions and Corporate Culture". The previous key topic of "Recruiting", which is now known as "Recruiting and Employee Retention", was also further fleshed out. The previous focus on recruiting skilled workers has now been complemented by a recognition of the need to retain existing employees. The "Employee Health and Safety" topic has fallen below the threshold and was therefore no longer classified as material in 2024. The content of this area has already been implemented through the corresponding Group guidelines and processes and will continue to be dealt with in a focused manner in the context of the management system. The "Digital Business Models, Processes and Tools", "Diversity, Inclusion and Equal Opportunities for All" and "Reduction of Greenhouse Gas Emissions" topics were also identified as material topics which together form a key component of the Group strategy. In the Environment field of action, the "Reduction of Greenhouse

Gas Emissions" remains the central issue. This confirms the high priority of the subject for the TÜV NORD GROUP.

All material topics are presented using the matrix above.

By updating the content, we have made the double materiality analysis for 2024 clearer and more precise. The material topics were precisely defined and adapted to current requirements. The aim is to consistently concentrate on the most important sustainability issues and to continuously expand our contribution to society, our employees and the environment.

# Company

With suitable products and services, we are supporting customers in their efforts to act sustainably.



The TÜV NORD GROUP can work with its customers to make a contribution to safe and sustainable development, especially through its services. To this end, innovation projects are systematically reviewed with a focus on sustainability aspects. Alongside the development of sustainable services, a significant focus is also on the development and optimisation of digital business models and tools. Since 2024, these topics have been reported directly to the new COO. Other areas of particular attention to the COO are innovation, sustainability and internationalisation.

Regular feedback and intensive dialogue with our customers enable us to continuously improve our services. In addition, we are committed to developing new standards to adapt to changing needs and the growing demand for sustainability services. The introduction of TÜV NORD CERA 4in1, for example, saw the launch in 2024 of the first certification system for mineral raw materials in the mining sector, which audits ESG compliance along the entire value chain. TÜV NORD CERA 4in1 was developed in collaboration with an EU-funded research consortium. The standard is not only driving innovation, but also strengthening our relationship with our customers.

Another key topic in the Company field of action includes responsibility and compliance. Our compliance management system

serves to ward off risks while also protecting people and the environment. In addition to established complaint channels, such as the ombudsperson, the staff councils and the Compliance department, it has been possible since 2024 to report violations using an IT-supported whistleblower system. This allows internal and external stakeholders to report violations of local laws or company policies, for example. More information can be found on the following pages. Internal training on compliance, sustainability and diversity was additionally intensified to promote responsible action.

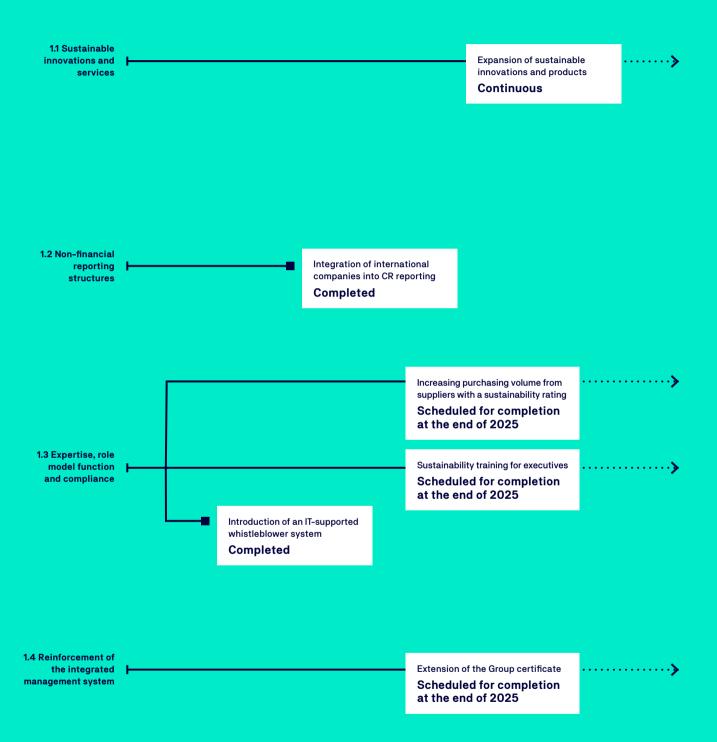
The TÜV NORD GROUP aligns its sustainability activities with the Sustainable Development Goals (SDGs) of the United Nations, among other things. The particular focus of the Company field of action is on Goals 4, 8, 9 and 12.











This graphic shows an overview of selected measures in the Company field of action and their implementation status. A more detailed description of the measures can be found on the following page.

#### CR Roadmap 2022 – 2025 – current status of target achievement in the Company field of action

Topics and goals	Selected measure	Explanation	SDG			
1.1 Sustainable innovations and services	The second secon					
model function and from suppliers with a sustain- tionnaire and within the framework of the Supply Chain Due Diligence Act. The						
	• .	The TÜV NORD GROUP conducts CR risk analyses with the help of a supplier questionnaire and within the framework of the Supply Chain Due Diligence Act. The criteria for the questionnaire were expanded in 2023 and the procedure for supplier management was revised to give preference to suppliers who act sustainably. The volume purchased by the procurement department responsible for Germany from suppliers of significance in technical and sales terms which was assessed on the basis of sustainability criteria increased from 57% in 2020 to 99% in 2024.	8, 12			
	Sustainability training for executives	The TÜV NORD GROUP has already successfully conducted specific training courses for its executives and committees, for example on compliance and diversity. In 2023, a training concept for sustainability issues was developed in cooperation with executives from all business units. However, due to the new climate strategy, adjustments now need to be made to the concept to take into account current requirements and objectives. The piloting of the revised training programme is now scheduled for 2025. The long term goal of enhancing the sustainability-related awareness and skills of executives remains unchanged.	4, 8			
	Introduction of an IT-supported whistleblower system	With "Trust Line" from NAVEX, an additional, IT-supported whistleblowing system was introduced in 2024. In addition to the previously established options, this offers whistleblowers another secure and confidential reporting channel for compliance cases. Specific indications of violations of laws, internal company policies or our compliance programme (such as the Code of Conduct) can be reported anonymously. The underlying process enables the responsible bodies in the TÜV NORD GROUP to investigate the reported cases quickly and in a targeted manner and, if necessary, to implement corrective measures.				
1.4 Reinforcement of the integrated man- agement system	Extension of the Group certificate	In 2024, the TÜV NORD GROUP once again achieved a number of important milestones in its integrated management system (IMS). The 2024 monitoring audit was successfully completed, and 4 companies were added to the Group certificate. The focus remains as before on the ISO 9001 standard for quality management, the ISO 14001 standard for environmental management and the ISO 45001 standard for occupational health and safety management. The link between corporate responsibility and the IMS will be consistently maintained to reinforce the sustainability and security of processes throughout the Group.	9, 12			

## Highlights of 2024

#### **Environmental partnership with Hannover 96**

As the environmental partner of the Hannover 96 football club, the TÜV NORD GROUP is actively committed to ushering in a more sustainable future for sport. We are working together to calculate the carbon footprint of the club's activities. This is allowing us to develop targeted reduction measures. The priorities are the use of renewable energies, intelligent waste reduction and low-carbon travel for fans. In addition to the Hannover 96 professionals, the TÜV NORD GROUP has other environmental partnerships with several sports clubs. We also support the 96-Talents+Friends football school, playing our part in promoting sporting development in the children's and youth sector.

#### Sustainability services at TÜV NORD Indonesia

Our international subsidiaries are committed to local sustainability with their products and services. Since 2024, for example, TÜV NORD Indonesia has been supporting companies in their validation of greenhouse gas and emission calculations in accordance with ISO 14064-1. This organisation-level validation supports the government's carbon cap-and-trade mechanism for power plants under a programme to approve greenhouse gas emission caps for economic agents (PTBAE PU). This is making it possible to monitor sector-related emissions and helping Indonesia to achieve its defined contributions under the Paris Agreement.

#### innoTANK

innoTANK is the TÜV NORD GROUP's clearly structured framework for the implementation of innovative ideas for process optimisation or the development of new services in cooperation with start-ups. The aim is to find suitable start-ups as cooperation partners, to jointly develop tailor-made solutions quickly and cost-effectively and to integrate them into our companies. In this way, targeted partnerships are allowing our business units to benefit directly from innovation. In 2024, for example, a pilot project to develop the technical infrastructure for glare assessments of PV systems was successfully completed in collaboration with a start-up.



"We're helping a lot of professional teams, including the Hannover 96 football team, the TSV Hannover-Burgdorf handball club known as "Die Recken" and the Rostock Seawolves basketball team, to take ecological responsibility and, for example, to achieve their climate goals. Together we're making sustainability in sport both measurable and effective!"

**Isabell Mattukat,** Project Manager for Approvals Procedures and Sustainability, TÜV NORD Umweltschutz

# People

Our employees are the driving force behind our success: Their work is the guarantee of both quality and safety for millions of people worldwide.



More than 15,000 people work at the TÜV NORD GROUP to create trust in technology and offer safety and security. The success of our company is built on the commitment of our employees. It is, therefore, only natural that they should be at the heart of the People field of action. In 2024, we made important progress in areas including equal opportunities, transparent communication and digitalisation.

Since 2024, all our employees have been able to use to digital means to explore key issues such as retirement or educational leave and submit applications on the myHR platform. With this platform, we have improved both accessibility and transparency with the consolidation in one place of important information on HR questions and ongoing processes. In addition, our new benefits platform enables our employees to digitally view and book the services available to them.

The promotion of equal opportunities and achievement of a good work-live balance also remain key issues of our work. In 2024, we were recertified for the seventh time by the "berufundfamilie" audit as a family-friendly employer. The audit process required close cooperation within our project team and with stakeholders in the Group. As a company in whose running the employees have a say, the TÜV NORD GROUP attaches great importance to this kind of constructive cooperation. This is also the case with the Group Staff Council and other committees, such as the representative body for severely disabled employees or the crosscompany occupational health and safety committee. Employee involvement is an integral part of our corporate culture.

Another priority in 2024 was the expansion of our personnel development process. Existing elements were linked together and expanded into a uniform process. The central building blocks of the procedure are the diagnostic and developmental levels. In the diagnostic phase, the potential of the participants is identified. Special programmes at the development level then support them in the development of their skills. Employees thus receive individual support in their development process.

In the coming years, too, we will continue to prioritise our focus on people and culture. The staff development, recruitment and diversity areas will all undergo further development in the years to 2030. Further information on goals and measures can be found in the Human Resources Report of the TÜV NORD GROUP.

The TÜV NORD GROUP aligns its sustainability activities with the Sustainable Development Goals (SDGs) of the United Nations, among other things. The particular focus of the People field of action is on Goals 3, 4, 5, 8 and 10.

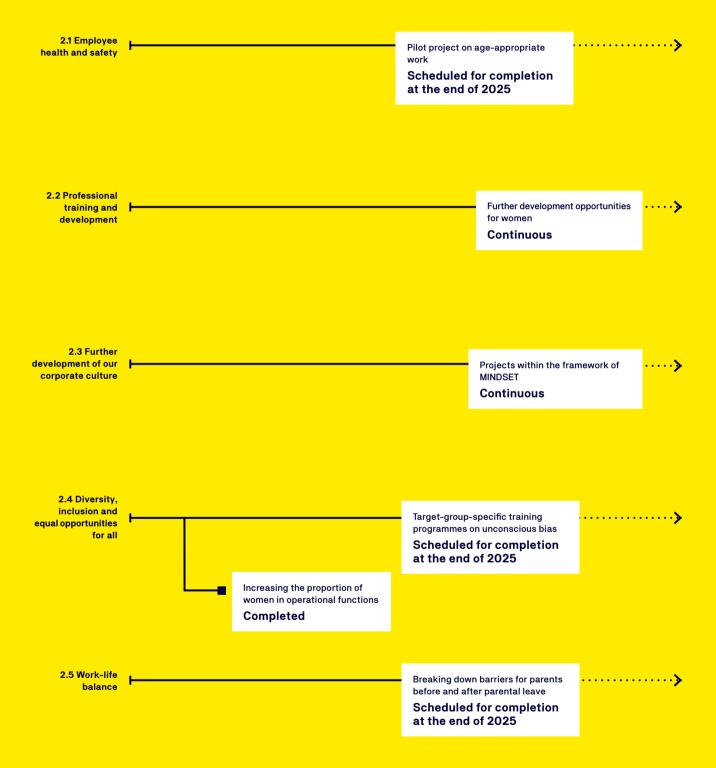












This graphic shows an overview of selected measures in the People field of action and their implementation status. A more detailed description of the measures can be found on the following page.

#### CR Roadmap 2022 – 2025 and additional measures – current status of target achievement in the People field of action

Topics and goals	Selected measure	Explanation	SDG			
2.1 Employee health and safety	Pilot project on age-appropriate work	The health and safety of our employees remains a key concern of the TÜV NORD GROUP. The pilot project on age-appropriate work at DMT planned for 2024 could not be implemented as planned. However, the project will be revisited in 2025 with a more specific project scope. The focus is now on the mental health of our employees. The aim is to develop a concept that takes into account the needs of different age groups and generations to promote psychological resilience and performance.	3, 8, 10			
2.2 Professional training and development	,					
2.3 Further develop- ment of our corporate culture	Projects within the framework of MINDSET	Three key measures within the Group-wide MINDSET programme were the "New Horizon" workshops, the Health Week and the Social Day.  In 2024, the "New Horizon" workshop was offered once again for employees aged 60 and over. This helps older employees to plan their career exit, reflect on their career path to date and actively shape their retirement. Participants also receive information on organisational steps, continued employment during retirement and (company) pensions. The feedback from the pilot workshops in 2023 was incorporated into the concept to further improve the offer.  Health Week 2024 is an online prevention programme for employees, with a focus on mental health. Workshops and keynote speeches offer opportunities to develop strategies for dealing with anxiety, fears and stress.  The Social Day enables employees to actively engage with societal issues. Employees in Essen, Hamburg and Hanover support those in need by providing winter clothing and hot food. The company restaurants provide hot meals, while volunteers organise the distribution of clothing and hygiene products.  More information about MINDSET can be found in the 2023 Corporate Responsibility Report.	3, 8			
2.4 Diversity, inclusion and equal opportunities for all	Target-group-specific training programmes on unconscious bias	The TÜV NORD GROUP's unconscious bias training programme was further expanded in 2024 and specifically tailored to the needs of different target groups. As part of the HR learning journeys, 9 unconscious bias programmes were held for a total of 80 HR employees in Germany. The content was specifically tailored to the HR roles and developed in collaboration with representatives of the respective roles.	5, 10			
	Increasing the proportion of women in operational functions	We have previously adopted the goal of increasing the proportion of women in operational functions by 10 percent by the end of 2024 compared to the end of 2021. We have not yet fully achieved this goal. Compared to 2019, however, we have made progress. This shows that, with the measures we have initiated in recent years, we are on the right track to breaking down barriers and promoting diversity. Despite the progress we have made, it is clear that many measures are taking longer to come to fruition. This is why we will continue to focus on diversity in the coming years. In 2024, we also explicitly trained executives as part of our unconscious bias training programmes. In recruitment, we continue to focus from the very beginning on reaching out to a wide range of talents through the targeted design of job advertisements. The aspiration to remove bias from the selection of candidates will continue to be supported by a job interview guide and the unconscious bias training programmes.	5			
2.5 Work-life balance	Breaking down barriers for parents before and after parental leave	The TÜV NORD GROUP is committed to breaking down barriers for parents before, during and after parental leave. In 2024, existing initiatives were expanded and new measures implemented, including management training and the inclusion of the subject of parental leave in two onboarding events. One highlight was the piloting of a buddy programme at TÜV NORD EnSys, which supports parents during parental leave and when they return to work.	5, 8, 10			

## Highlights of 2024

"The DisAbility ThinkTank thrives on cross-societal dialogue. The many perspectives this offers make the exchange of views interesting and constructive. This is helping us to work together to develop innovative solutions for inclusion and underpin our open corporate culture."

Manuela Liebig, Head of Accounting Essen, TÜV NORD Service



The DisAbility ThinkTank was founded in 2024. Its aim is to increase the proportion of people with disabilities in the company, improve their working conditions and contribute to an inclusive culture of trust. As a team, the inclusion officers of the business units, the Manager for Inclusion, Diversity & Equity and the Group representative for severely disabled employees are working together on specific measures to achieve this goal and raise awareness of the issue throughout the company.

#### **Annual Conference for TheNetwork**

The Group-wide corporate network, simply known as The **Network**, is committed to creating an open corporate culture in the TÜV NORD GROUP. In this context, there is an annual conference for members and interested parties; the headline in 2024 was "Beyond barriers – every facet a key to success". The focus was on dealing with barriers in everyday working life. Particular attention was paid to the issue of neurodiversity. A keynote speech on this and on the issue of psychological security gave rise to a lively discussion. In workshops, the participants also gained insights into the lives of people with disabilities and expanded their understanding of inclusion.



#### Learning journeys

Learning in a professional context is becoming increasingly important for our employees. In order to successfully accompany them in their transition to new roles and ways of working, we developed tailor-made learning journeys in 2024 and piloted them in the HR division. These learning journeys are tailored to individual needs and initially involved the supervisors in a joint analysis of the learning objectives. The training courses include cross-role and specialised content as well as flexible training opportunities. The positive experiences of the learning journeys make them a valuable template for the entire TÜV NORD GROUP.

GRI 2-25, 3-3, 305-5

## **Environment** ©

On track for 2030: Climate protection as a trailblazer for sustainable success.



The reduction of greenhouse gas emissions is a key component of the Environment field of action. In 2024, we adjusted our climate strategy, including our climate targets. This is our response to the fact that the scientific assessment of climate targets has changed, especially with regard to compensation options. With the adjustments, we are more strongly prioritising the reduction of emissions. By 2030, we aim to reduce Scope 1 and 2 emissions by 50% compared to 2023. Scope 3 emissions are also to be reduced further by 2030.

Around 28% of our direct and indirect business-related emissions are caused by energy consumption and purchase in the properties we use. Travel accounts for the other 72%. Our climate strategy focuses on these two key levers for Scope 1 and Scope 2 emissions. At the same time, however, Scope 3 is also taken into account to help us bring about a comprehensive climate impact.

In 2024, we were able to reduce our emissions overall compared to 2023. The savings were mainly made in Scope 1 and 2. It is clear that the measures we have implemented in recent years are having an effect.

In the mobility area, we are promoting environmentally friendly business travel, for instance by adapting the travel policy and providing financial support for employees to buy railcards. Low-emission company cars will also be supported by higher subsidies in the context of the car policy. Here we can reveal that we were able to increase the proportion of electric

vehicles ordered in the fleet from 26% in the previous year to 38%. As a result, we are gradually increasing the proportion of electric vehicles in our fleet.

We have also made progress with our real estate. We were able to reduce our real estate-related greenhouse gas emissions by around 23% compared to the previous year. In addition to improving the efficiency of our energy consumption, purchasing from renewable sources is an important measure with which we are achieving our climate targets. The expansion of photovoltaic systems on the company's own buildings is also progressing.

More information on the measures can be found on the following pages.

The TÜV NORD GROUP aligns its sustainability activities with the Sustainable Development Goals (SDGs) of the United Nations, among other things. The particular focus of the Environment field of action is on Goals 7, 11, 12 and 13.















This graphic shows an overview of selected measures in the Environment field of action and their implementation status. A more detailed description of the measures can be found on the following page.

#### CR Roadmap 2022 – 2025 – current status of target achievement in the Environment field of action

Topics and goals	Selected measure	Explanation	SDG
3.1 Energy efficiency in buildings	Expansion of the purchase of green electricity	By continuing to switch to green electricity, we were able to record a significant reduction in our Scope 2 GHG emissions. In total, we were able to save around 3,700 t of GHG emissions by switching to green electricity. All the properties of the TÜV NORD GROUP which are centrally managed by TÜV NORD Immobilien switched to green electricity several years ago. By the end of 2025, 80% of TÜV NORD Stations are also to be supplied with green electricity. The year 2024 also saw the start of the systematic conversion of rented space to green electricity. Overall, these measures enabled us to reduce our energy-related emissions by 37% compared to the previous year.	7, 11, 13
	Installation of photovoltaic systems	Alongside the accelerating installation of photovoltaic systems at 65 TÜV NORD Stations, the company's own charging infrastructure for electric vehicles is also being expanded. This is going hand in hand with the thorough renovation and modernisation of all TÜV NORD Stations. A total of 5 new photovoltaic systems were installed in 2024. In addition, further PV systems are being installed on TÜV NORD GROUP office buildings.	7, 11, 13
3.2 Environmentally sound travel patterns	Expansion of charging infra- structure for electric vehicles	In 2024, we continued to focus on the further expansion of the charging infrastructure at the TÜV NORD GROUP's German sites and the promotion of electromobility. A further 92 charging points were installed, bringing the total number of charging points available at TÜV NORD buildings to 212.	7, 11, 13
3.3 Resource economy and efficiency	Reduction of paper consumption	Our goal is to achieve a significant reduction in paper consumption. To this end, we have taken measures that can ensure the practical and effective implementation of this policy. For one, we have made a major change to printer settings across all sites. On the other hand, we have reduced the issue of calendars as give-aways to a minimum. In 2024, we recorded a reduction in paper use of 74 tonnes. This is a reduction of 18% compared to the previous year.	12
	Increasing the recycling rate	Since the summer of 2023, TÜV NORD Immobilien has been successfully testing the use of high-quality paper towels made from recycled cardboard. The pilot projects in Hanover, Hamburg and Essen were consistently positive. The environmentally friendly towels are not disposed of with residual waste but collected separately and taken away by the manufacturer for reprocessing. The project will be evaluated in 2025 and the possibility of expansion to other TÜV NORD sites examined.	12

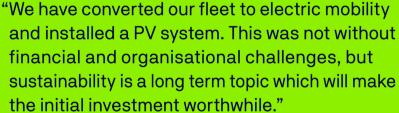
## Highlights of 2024

#### Optimised route planning by our experts

Optimised route planning by our experts can significantly reduce the ecological footprint of the TÜV NORD GROUP. Advanced algorithms and artificial intelligence aided by software are enabling dynamic and efficient planning. In the spring of 2024, TÜV NORD Mobilität launched a successful pilot project in the Braunschweig/Göttingen region. In the future, this solution is to be used in 13 other regions. It is therefore an important instrument for reducing our mobility-related emissions and improving our services.

#### Electronic waste reduction service

ALTER | HTV is making a major contribution to the sustainable use of electronics. As a specialist in semiconductors, a basic building block of microchips, ALTER | HTV is committed to extending the service life of electronic components. By developing and implementing innovative methods, they are restoring the functionality of damaged or heavily soiled components by renewing electrical connections and eliminating oxidation. These and other services are making an effective contribution to minimising electronic waste for our customers.



Dr. Daniel Müller, Administrative Head, PfB Prüfzentrum für Bauelemente



#### Sustainable site in Dortmund

With our new site in Dortmund's Phoenix West Business Park, we are clearly flagging up our commitment to sustainability and modern working environments. The building is connected to the district heating network and has photovoltaic systems on the roof and on a large area of the car park. The plants generate around 130,000 kilowatt hours of electricity annually for the company's own needs. Modern office concepts are paving the way to a high level of space optimisation. The new building currently offers space for up to 200 employees who, in addition to office work, also support local services such as driving tests and occupational medical examinations.

# Annex

- 25 The profile of the TÜV NORD GROUP
- 26 Memberships and awards
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# The profile of the TÜV NORD GROUP

Since its foundation more than 150 years ago, the TÜV NORD GROUP has been active as a technology group in the TICCET (Testing, Inspection, Certification, Consulting, Engineering, Training) market.

Our team consists of over 15,000 dedicated specialists working in the six business units Mobility, Industry, Energy & Resources, Certification, Digital & Semiconductor and People & Empowerment. We attach great importance to responsible cooperation with our customers. Our wide range of services is aimed at global corporations and public institutions as well as SMEs and private individuals. We are represented by our companies in the most important markets worldwide. This is how we guarantee the highest standards of safety and reliability.

In our core business, we take responsibility for people, technology and the environment. Our tests are based on national and international standards as well as legal requirements. At the same time, we are an important partner in the development of new, groundbreaking safety and security standards.

Our own corporate sustainability is pooled centrally in the Sustainability and Integrated Management System division. As of this year, this falls within the overall remit of the Chief Operating Officer.

The Board of Management consists of Dr. Dirk Stenkamp as Chairman of the Board of Management and Chief Human Resources Officer, Jürgen Himmelsbach as Chief Financial Officer and Ringo Schmelzer as Chief Operating Officer. The Board of Management is appointed by the Supervisory Board. The operative business of the TÜV NORD GROUP is managed via the Group Executive Committee (GEC). This consists of the Board of Management and one representative from each of the business units.

TÜV NORD AG, headquartered in Hanover, is directly dependent on TÜV Nord Holding GmbH & Co. KG, Hamburg, and TÜV HSA Holding GmbH & Co. KG, Hanover, and indirectly dependent on TÜV Nord e. V. and TÜV Hannover/Sachsen-Anhalt e. V. in accordance with Section 17 of the German Stock Corporation Act. As of 31 December 2024, 95 companies, including TÜV NORD AG, were included in the consolidated financial statements, 46 of them in Germany and 49 abroad.

Our CR Strategy, along with other guidelines and documents, forms the basis for our responsible business conduct. The publications can be found under the following links of the TÜV NORD GROUP:

Title	Adopted by	Scope	Link
Code of Conduct	Group Executive Committee	Group-wide	www.tuev-nord-group.com/en/corporate- responsibility/values-and-guidelines/
Values and guidelines (website)	Group Executive Committee	Group-wide	www.tuev-nord-group.com/en/corporate- responsibility/values-and-guidelines/
Corporate Responsibility policy	Group Executive Committee	Group-wide	www.tuev-nord-group.com/en/corporate- responsibility/values-and-guidelines/
Declaration of principles on respect for human rights	Board of Management	Group-wide	www.tuev-nord-group.com/en/corporate- responsibility/values-and-guidelines/ supply-chain/
Compliance code for suppliers and business partners	Group Executive Committee	Domestic companies of the TÜV NORD GROUP, where these companies purchase services from TÜV NORD Service GmbH & Co. KG. All other companies are obliged to regulate their procurement processes internally.	www.tuev-nord.de/de/zentraleinkauf/ allgemeine-bedingungen/

25

GRI 2-28

# Memberships and awards

The TÜV NORD GROUP is a member of several associations and networks. An overview is included in the 2021 Corporate Responsibility Report.



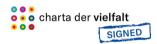
Existing certifications in 2023: ISO 9001:2015, ISO 14001:2015, ISO 45001:2018



Recertification in 2024 for entire Group (Germany)



Awarded the accolade of LEADING EMPLOYER, in the top 1% of all employers in Germany



Voluntary commitment signed in 2018, valid indefinitely



EcoVadis Sustainability Rating – first-time award of the platinum medal

Additional awards given to the TÜV NORD GROUP can be found  $\underline{\text{here}}.$ 

# Table of key figures

	Unit_	2019	2022	2023	2024	GRI disclo- sure
General key data on the Group						
Employees¹ (total number)	Number	14,088	14,477	14,271	15,147	2-7
Employees² (full-time equivalent)	Number	11,276	12,238	12,346	13,192	2-7
Group companies³, total	Number	85	86	91	95	2-6
of which in Germany	Number	42	42	45	46	2-6
of which abroad	Number	43	44	46	49	2-6
Revenue	€ million	1,282.4	1,451.8	1,583.3	1,693.4	2-6
Total capitalisation	€ million	1,042.9	1,105.2	1,192.3	1,281.5	2-6
of which liabilities and provisions	€ million	918.9	776.8	858.3	911.2	2-6
of which equity	€ million	124.0	328.4	334.0	370.3	2-6
Scope of products or services provided <sup>4</sup> as number of business units	Number	6	6	6	6	2-6
Key data on the Company field of action						
Minimum notice period typically granted to employees and their representatives before significant operational changes that may have a noticeable affect on them are implemented	Weeks	4	4	4	4	402-1
New suppliers validated according to environmental criteria <sup>5</sup>	Proportion	97%	100%	100%	100%	308-1
Percentage of suppliers <sup>6</sup> validated based on environmental criteria, by total purchase volume	Proportion	26%	93%	93%	99%	308-1
Members of the controlling body who have received information about the strategies and measures of the TÜV NORD GROUP to combat corruption <sup>7</sup>	Number Proportion	130 100%	150 100%	97 100%	107 100%	205-2
Employees who have received information about the strategies and measures of the TÜV NORD GROUP to combat corruption <sup>8</sup>	Number Proportion	13,958 100%	14,367 100%	14,187 100%	15,053 100%	205-2
Business partners who have received information about the strategies and measures of the TÜV NORD GROUP to combat corruption <sup>9</sup>	Number Proportion	29 100%	35 100%	40 100%	47 100%	205-2

 $<sup>^{\</sup>mbox{\tiny 1}}$  Annual average of the total workforce.

<sup>&</sup>lt;sup>2</sup> Annual average of active permanent staff.

<sup>&</sup>lt;sup>3</sup> The information relates to all affiliated companies included in the consolidated financial statements. In addition, at the end of 2024 (2023, 2022), there were 75 (79, 87) affiliates not accounted for in the consolidated financial statements, 7 (8, 7) valued at equity, 8 (9, 8) affiliates and joint ventures not valued at equity, and 7 (7, 7) other holdings.

<sup>&</sup>lt;sup>4</sup> This includes all services in the Mobility, Industry, Energy & Resources, Certification, Digital & Semiconductor, People & Empowerment business units.

<sup>&</sup>lt;sup>5</sup> The information relates to suppliers with technical and revenue relevance pursuant to supplier management in the Group's central procurement department, currently limited to German companies.

<sup>6</sup> See footnote 5.

<sup>&</sup>lt;sup>7</sup> This includes the management, including the Board of Management, and the Supervisory Board of TÜV NORD AG, expressed in headcount as an annual average.

Expressed as headcount as an annual average, excluding TÜV NORD members of the Supervisory Board.

<sup>&</sup>lt;sup>9</sup> This includes all suppliers with technical and revenue relevance which were newly registered by the central procurement department. All newly registered key suppliers are informed about the TÜV NORD GROUP's compliance code for suppliers and business partners.

									GRI disclo-
	Unit	2019		2022	_	2023	_	2024	sure
Key data on the People field of action <sup>10</sup>									
Permanent employees across the Group <sup>11</sup> , total	Number		0	10,257	<u></u>	10,959	<b>⊗</b>	11,429	2-7
of whom female	Number		0	3,076	0	3,282	0	3,530	2-7
of whom male	Number		0	7,181	0	7,677	0	7,897	2-7
of whom diverse	Number		0	0	0	0	0	2	2-7
of whom permanently employed in Germany <sup>12</sup> , total	Number	7,894	0	8,136	0	8,142	0	8,788	2-7
of whom female	Number	2,201	0	2,336	0	2,319	0	2,446	2-7
of whom male	Number	5,693	0	5,800	⊗	5,823	0	6,341	2-7
of whom diverse	Number		0	0	0	0	0	1	2-7
Fixed-term employees across the Group <sup>13</sup> , total	Number		0	1,828	0	1,881	0	2,705	2-7
of whom female	Number		0	413	⊗	431	0	599	2-7
of whom male	Number		0	1,415	0	1,450	0	2,106	2-7
of whom diverse	Number		0	0	0	0	0	0	2-7
of whom fixed-term employees In Germany <sup>14</sup> , total	Number	621	0	532	⊗	273	0	299	2-7
of whom female	Number	315	0	266	0	124	0	125	2-7
of whom male	Number	306	0	266	0	149	0	174	2-7
of whom diverse	Number		0	0	0	0	0	0	2-7
Full-time employees across the Group, total	Number		⊗	10,486	⊗	11,235	0	12,377	2-7
of whom female	Number		0	2,434	0	2,678	0	3,093	2-7
of whom male	Number		0	8,052	0	8,557	0	9,282	2-7
of whom diverse	Number		⊗	0	⊗	0	0	2	2-7
of whom full-time employees in Germany, total	Number	7,163	0	7,231	0	7,057	0	7,597	2-7
of whom female	Number	1,605	<b>⊗</b>	1,644	<b>⊗</b>	1,555	0	1,694	2-7
of whom male	Number	5,558	⊗	5,587	⊗	5,502	0	5,902	2-7
of whom diverse	Number		0	0	<b>⊗</b>	0	0	1	2-7
Part-time employees across the Group, total	Number		<b>⊗</b>	1,679	<b>⊘</b>	1,739	<b>⊘</b>	1,777	2-7
of whom female	Number		⊗	1,068	<b>⊗</b>	1,063	<b>⊘</b>	1,042	2-7
of whom male	Number		⊗	611	<b>⊗</b>	676	0	735	2-7
of whom diverse	Number		0	0	<b>⊘</b>	0	<b>⊘</b>	0	2-7
of whom part-time employees in Germany, total	Number	1,352	⊗	1,517	<b>⊗</b>	1,492	<b>⊗</b>	1,510	2-7
of whom female	Number	911	⊗	971	⊗	916	<ul><li>∅</li></ul>	883	2-7
of whom male	Number	441	⊗	546	<b>⊗</b>	576	<b>⊗</b>	627	2-7
of whom diverse	Number		<b>⊗</b>	0		0	<b>⊘</b>	0	2-7

<sup>&</sup>lt;sup>10</sup> Unless otherwise stated, the Group-wide figures under "People" refer to the total work-force of the international companies currently integrated in the Corporate Responsibility Progress Report (see p. 02) and to the active permanent staff in Germany, according to the workforce statistics, excluding the non-consolidated companies. The number of employees, unless shown otherwise, is expressed as headcount (number of persons).

<sup>&</sup>lt;sup>11</sup> For 2024 (2023, 2022) a total of 20 (134, 80) employees could not be evaluated in terms of their employment status (permanent or fixed-term), and these employees are therefore excluded.

<sup>12</sup> See footnote 11.

<sup>&</sup>lt;sup>13</sup> See footnote 11.

<sup>&</sup>lt;sup>14</sup> See footnote 11.

									GRI disclo-
	Unit	2019		2022		2023		2024	sure
Employees across the Group covered by collective bargaining	Proportion			71.7%	0	63.0%	⊗	60.1%	2-30
Employees in Germany covered by collective bargaining	Proportion	86%		86.7%	0	83.0%	<b>⊘</b>	80.1%	2-30
New employees	Number		0	15.1%	0	15.9%	<b>⊘</b>	13.9%	
across the Group during the reporting period <sup>15</sup> , total	Proportion		0	1,806	0	1,996	<u>⊗</u>	1,941	401-1
of whom female	Number		⊗	648	⊗	573	<u>⊗</u>	611	401-1
of whom male	Number		⊗	1,158	⊗	1,423	<u>⊗</u>	1,329	401-1
of whom diverse	Number		⊗	0	⊗	0	<u>⊗</u>	1	401-1
of whom under 30 years	Number		⊗	596	⊗.	769	⊗	686	401-1
of whom female	Number		⊗	223	⊗.	239	⊗	237	401-1
of whom male	Number		0	373	0	530	⊗	448	401-1
of whom diverse	Number		0	0	0	0	⊗	1	401-1
of whom 30 – 50 years	Number		0	988	0	1,024	⊗	1,014	401-1
of whom female	Number		0	348	0	294	<b>⊘</b>	293	401-1
of whom male	Number		0	640	0	730	⊗	721	401-1
of whom diverse	Number		0	0	0	0	⊗	0	401-1
of whom over 50 years	Number		0	222	0	203	<b>⊗</b>	241	401-1
of whom female	Number		0	77	0	40	⊗	81	401-1
of whom male	Number		0	145	0	163	⊗	160	401-1
of whom diverse	Number		0	0	0	0	<b>⊘</b>	0	401-1
of whom new employees in Germany during the reporting	Proportion	10.9%	<b>⊘</b>	10.2%	⊗	11.0%	<ul><li>⊗</li></ul>	10.7%	***************************************
period <sup>16</sup> , total	Number	926	0	870	⊗	913	<u>⊗</u>	960	401-1
of whom female	Number	363	0	376	⊗.	318	⊗	341	401-1
of whom male	Number	563	0	494	⊗.	595	⊗	618	401-1
of whom diverse	Number		0	0	0	0	⊗	1	401-1
of whom under 30 years	Number	285	0	272	⊗	328	⊗	359	401-1
of whom female	Number	112	0	116	0	109	⊗	122	401-1
of whom male	Number	173	0	156	0	219	⊗	236	401-1
of whom diverse	Number		0	0	0	0	⊗	1	401-1
of whom 30 - 50 years	Number	517	0	483	0	512	<b>⊘</b>	477	401-1
of whom female	Number	202	0	206	0	187	⊗	165	401-1
of whom male	Number	315	0	277	0	325	<b>⊘</b>	312	401-1
of whom diverse	Number		0	0	0	0	⊗	0	401-1
of whom over 50 years	Number	124	<b>⊘</b>	115	⊗	73	<ul><li>⊗</li></ul>	124	401-1
of whom female	Number	49	⊗	54	<b>⊗</b>	22	⊗	54	401-1
of whom male	Number	75	<b>⊗</b>	61	0	51	<b>⊘</b>	70	401-1
of whom diverse	Number		Ø	0		0	<ul><li>∅</li></ul>	0	401-1

<sup>&</sup>lt;sup>15</sup> This includes newly appointed and reappointed permanent staff expressed as head-count. Appointments and takeovers of trainees and temporary staff are not included. For the year 2024 (2023, 2022), the status of 2 (13, 3) persons could not be clearly evaluated, so these are excluded here.

<sup>&</sup>lt;sup>16</sup> See footnote 15.

#### GRI 401-1

	Unit	2019		2022		2023		2024	GRI disclo- sure
Employee turnover during the reporting period,	Proportion		<ul><li>⊗</li></ul>	7.6%	<ul><li>⊗</li></ul>	8.3%	<b>⊘</b>	7.1%	
Group-wide <sup>17</sup> , total	Number		⊗	910	⊗	1,036	<u> </u>	984	401-1
of whom female	Number		<b>Ø</b>	294	0	286	<u> </u>	274	401-1
of whom male	Number		0	616	0	750	<b>⊗</b>	710	401-1
of whom diverse	Number		0	0	0	0	<b>⊗</b>	0	401-1
of whom under 30 years	Number		0	246	0	252	<b>⊗</b>	243	401-1
of whom female	Number		0	101	0	82	<b>⊗</b>	68	401-1
of whom male	Number		0	145	0	170	<b>⊗</b>	175	401-1
of whom diverse	Number		0	0	0	0	<b>⊗</b>	0	401-1
of whom 30 – 50 years	Number		0	556	0	656	<b>⊘</b>	596	401-1
of whom female	Number		0	155	0	173	<b>⊘</b>	159	401-1
of whom male	Number		0	401	0	483	<b>⊘</b>	437	401-1
of whom diverse	Number		0	0	0	0	<b>⊘</b>	0	401-1
of whom over 50 years	Number		0	108	0	128	<b>⊘</b>	145	401-1
of whom female	Number		0	38	0	31	<b>⊘</b>	47_	401-1
of whom male	Number		0	70	0	97	<b>⊘</b>	98	401-1
of whom diverse	Number		0	0	0	0	<b>⊘</b>	0_	401-1
of whom employee turnover during the reporting period in Germany <sup>18</sup> , total	Proportion Number	3.9% 325	⊗ ⊗	4.5% 385	(S)	4.1% 341	⊗ ⊗	3.7% 331	401-1
of whom female	Number	128	0	156	0	113	<b>⊘</b>	122	401-1
of whom male	Number	197	0	229	0	228	<b>⊘</b>	209	401-1
of whom diverse	Number		<b>⊘</b>	0	0	0	<b>⊘</b>	0	401-1
of whom under 30 years	Number	68	<b>⊗</b>	74	<b>⊘</b>	50	<b>⊘</b>	73	401-1
of whom female	Number	36	<b>⊘</b>	40	<b>⊘</b>	15	<b>⊘</b>	25	401-1
of whom male	Number	32	<b>⊘</b>	34	0	35	<b>⊘</b>	48	401-1
of whom diverse	Number		<b>⊗</b>	0	<b>⊘</b>	0	<b>⊘</b>	0	401-1
of whom 30 – 50 years	Number	202	<b>⊘</b>	250	0	243	<b>⊘</b>	195	401-1
of whom female	Number	72	0	91	0	83	<b>⊘</b>	72	401-1
of whom male	Number	130	0	159	0	160	<b>⊗</b>	123	401-1
of whom diverse	Number		<b>⊗</b>	0	0	0	<b>⊘</b>	0	401-1
of whom over 50 years	Number	55	<b>⊘</b>	61	0	48	<b>⊘</b>	63	401-1
of whom female	Number	20	<b>⊗</b>	25	<b>⊘</b>	15	<b>⊘</b>	25	401-1
of whom male	Number	35	<b>⊗</b>	36	<b>⊗</b>	33	<b>⊘</b>	38	401-1
of whom diverse	Number		Ø	0	Ø	0	Ø	0	401-1

<sup>&</sup>lt;sup>17</sup> This includes external departures/turnover (voluntary resignations) of permanent staff expressed as headcount. For the year 2024 (2023, 2022), the status of 1 (7, 1) person could not be clearly evaluated, and this is excluded here. In the 2023 report, the lines on female and male employees were accidentally transposed in the over-50 age category. This has been corrected in this report.

<sup>&</sup>lt;sup>18</sup> See footnote 17.

									1 001
									GRI disclo-
	Unit	2019		2022		2023		2024	sure
Employees entitled to parental leave, Group-wide <sup>19</sup> , total	Number		0	9,730	⊗	9,154	⊗	10,010	401-3
of whom female	Number		0	3,021	0	2,806	⊗	2,948	401-3
of whom male	Number		0	6,709	0	6,348	0	7,061	401-3
of whom diverse	Number		0	0	⊗	0	⊗	1	401-3
of whom employees entitled to parental leave, in Germany <sup>20</sup> , total	Number	8,515	<ul><li>⊗</li></ul>	8,653	<ul><li>⊗</li></ul>	8,395	—   ⊗	9,067	401-3
of whom female	Number	2,516	⊗	2,592	⊗	2,429	<ul><li>⊘</li></ul>	2,557	401-3
of whom male	Number	5,999	<b>⊘</b>	6,061	<b>⊘</b>	5,966	<u></u> ∅	6,509	401-3
of whom diverse	Number	·····	<b>⊘</b>	0	<b>⊘</b>	0	<ul><li>⊗</li></ul>	1	401-3
Employees who have taken parental leave, Group-wide <sup>21</sup> , total	Number		⊗	496	⊗	450	<ul><li>⊗</li></ul>	448	401-3
of whom female	Number	······	⊗	170	⊗	169	<ul><li>∅</li></ul>	162	401-3
of whom male	Number		<b>⊘</b>	326	0	281	⊗	286	401-3
of whom diverse	Number		⊗	0	⊗	0	<ul><li>⊗</li></ul>	0	401-3
of whom employees who have taken parental leave, in Germany <sup>22</sup> , total	Number	317	<ul><li>⊗</li></ul>	453	<ul><li>⊗</li></ul>	399	<i>-</i>	398	401-3
of whom female	Number	101	<b>⊘</b>	141	<b>⊘</b>	133	<ul><li>⊗</li></ul>	139	401-3
of whom male	Number	216	⊗	312	⊗	266	<ul><li>⊗</li></ul>	259	401-3
of whom diverse	Number		<b>⊘</b>	0	<b>⊘</b>	0	<b>⊘</b>	0	401-3
Employees returning to work after parental leave, Group-wide <sup>23</sup> , total	Number			398	 ⊘	337	—   ⊗	353	401-3
	Number	<del>-</del>		87	⊗	91	<u> </u>	85	
of whom female	Proportion		0	92.6%	0	87.5%	⊗	93.4%	401-3
	Number		0	311	0	246	0	268	
of whom male	Proportion		0	100%	⊗	98.8%	<u> </u>	98.5%	401-3
	Number		0	-	0	-	0	-	
of whom diverse	Proportion		<b>⊗</b>		0		<u>⊗</u>		401-3
of whom employees who returned to work after the end of parental leave, in Germany <sup>24</sup> , total	Number	235	(V)	330	0	297	<b>⊘</b>	306	401-3
paromaneave, in actinary , total	Number	51	 Ø	59	 Ø	63	<u>~</u>	62	401 0
of whom female	Proportion	88%	0	90.8%	0	86.3%	<b>⊗</b>	96.9%	401-3
of whom male	Number Proportion	184 99%	⊗ ⊗	271 100%	(S)	234 99.2%	<u></u> ⊗	244 98.4%	401-3
OT WHOTH HIGH	Number	33/0	····	100%	 ⊘	33.270	<u> </u>	30.470	401-3
of whom diverse	Proportion		<b>⊗</b>		<ul><li>⊗</li><li></li></ul>		<u> </u>		401-3
	. 100011011	······································	<u></u>				<u> </u>		

<sup>&</sup>lt;sup>19</sup> For the year 2024 (2023, 2022), the status of a total of 40 (154, 95) employees could not be evaluated, so these are excluded here.
<sup>20</sup> See footnote 19.

 $<sup>^{21}</sup>$  For the year 2024 (2023, 2022), the status of a total of 40 (154, 95) employees could not be evaluated, so these are excluded here.

<sup>&</sup>lt;sup>22</sup> See footnote 21.

<sup>&</sup>lt;sup>23</sup> For the year 2024 (2023, 2022), the status of a total of 156 (519, 397) employees could not be evaluated, so these are excluded here.

<sup>&</sup>lt;sup>24</sup> See footnote 23.

GRI 401-3, 403-8, 403-9, 404-1

	Unit	2019		2022		2023		2024	GRI disclo- sure
Employees who returned to work after the end of parental leave and were still employed 12 months after returning to									
work, Group-wide <sup>25</sup> , total	Number		⊗	290	⊗	349	<u> </u>	312	401-3
of whom female	Number Proportion		⊗ ⊗	61 71.8%	0	83 88.3%	⊗ ⊗	79 83.2%	401-3
of whom male	Number Proportion		⊗ ⊗	229 83.9%	0	266 92.0%	⊗ ⊗	233 93.2%	401-3
of whom diverse	Number Proportion		⊗ ⊗	- -	(S)	-	⊗ ⊗	- -	401-3
of whom employees who returned to work after the end of parental leave and were still employed 12 months after returning to work, in Germany <sup>26</sup> , total	Number	207	<ul><li>⊗</li></ul>	289	 ⊗	306	<b>⊘</b>	285	401-3
of whom female	Number Proportion	46 79%	<ul><li>⊗</li><li></li></ul>	61 83.6%	⊗ ⊗	54 88.5%		62 84.9%	401-3
of whom male	Number Proportion	161 89%	⊗ ⊗	228 92.3%	(S)	252 92.3%	<u>⊗</u> ⊗	223 93.3%	401-3
of whom diverse	Number Proportion		⊗ ⊗	-	0	-	⊗ ⊗	-	401-3
Employees who are covered by an internally audited management system for occupational health and safety <sup>27</sup>	Number Proportion	7,618 100%		13,022 100%		12,954 100%		13,749 100%	403-8
Employees who are covered by an externally certified management system for occupational health and safety <sup>28</sup>	Number Proportion	1,912 22%	-	5,894 41%		7,812 60%		8,158 59%	403-8
Number and proportion of documentable work-related injuries <sup>29</sup>	Number Rate	84 7.1		88 6.7		105 8.1		123 8.9	403-9
Average budget for education and training per employee, Group-wide <sup>30</sup>	€		⊗	975.7	<ul><li>⊘</li></ul>	1,089.4	<ul><li>⊗</li></ul>	1,223.9	404-1
Average budget for education and training per employee, in Germany <sup>31</sup>	€	1,034	<ul><li>⊗</li></ul>	1,303.1	<b>⊗</b>	1,530.5	<i>-</i>	1,732.8	404-1

<sup>25</sup> See footnote 23.

<sup>&</sup>lt;sup>26</sup> See footnote 23.

The Group companies are subject to corresponding Group policies on occupational health and safety (K-RL 510 and 520), which are applicable to all companies of the TÜV NORD GROUP under German law or to all domestic and foreign associated companies in which TÜV NORD AG holds a direct or indirect stake of more than 50 percent or controls the management through significant influence over individuals or committees. The implementation is reviewed by means of audits and management review enquiries. Not all companies are audited within one year, but the samples show the implementation of the requirements. For the years 2019 and 2021, only SAP-managed consolidated companies are listed; from 2022 onwards all consolidated companies are included in the data. The figures are expressed as full-time equivalent (FTE).

Number of employees (expressed as FTE) within the scope of the Group certification of the occupational health and safety management system according to ISO 45001 or SCC, who have thus been verified both internally and by an external party.

<sup>&</sup>lt;sup>29</sup> Since 2022, accidents leading to the loss of one working day or more have been counted. The evaluation is carried out across all companies of the TÜV NORD GROUP and is expressed per 1,000 FTE.

<sup>30</sup> The figure refers to the average full-time equivalents (FTE). For 2024, the status of a total of 153 employees could not be evaluated.

<sup>31</sup> The figure refers to the average full-time equivalents (FTE) of SAP HR companies. For 2024, the status of a total of 153 employees could not be evaluated.

<sup>&</sup>lt;sup>32</sup> For the year 2024 (2023, 2022), the status of a total of 156 (258, 185) employees could not be evaluated.

<sup>33</sup> See footnote 32.

<sup>34</sup> This includes the Board of Management, general managers and executives with special power of attorney.

<sup>35</sup> See footnote 34.

<sup>&</sup>lt;sup>36</sup> For the year 2024 (2023, 2022), the status of a total of 156 (258, 185) employees could not be evaluated.

<sup>37</sup> See footnote 36.

	Unit	2019		2022		2023		2024	disclo sur
Employees by gender, Group-wide			_	<u> </u>	_		-		
of whom female	Proportion	·····	<b>⊘</b>	28.9%	⊗	29.0%	<u></u> ⊘	29.5%	405-
of whom male	Proportion		⊙	71.1%	⊗	71.0%	<b>⊘</b>	70.5%	405-
of whom diverse	Proportion		⊗	0.0%	⊗	0.0%	<ul><li>⊘</li></ul>	0.0%	405-
Employees by gender, in Germany		·····		·····		·····			***************************************
of whom female	Proportion	30%	⊗	30%	<b>⊗</b>	29.1%	<ul><li>⊘</li></ul>	28.5%	405-
of whom male	Proportion	70%	<ul><li>⊘</li></ul>	70%	⊗	70.9%	<ul><li>⊘</li></ul>	71.5%	405-
of whom diverse	Proportion	·····	Ø	0.0%	<b>⊘</b>	0.0%	<ul><li>∅</li></ul>	0.0%	405-
Employees by age group, Group-wide			******			<del>-</del>			
of whom under 30 years	Proportion		⊗	13%	<b>⊗</b>	14.1%	<b>⊘</b>	14.6%	405-
of whom 30 - 50 years	Proportion		⊗	51.4%	0	52.6%	<b>⊘</b>	53.3%	405-
of whom over 50 years	Proportion		0	35.6%	0	33.3%	<b>⊘</b>	32.1%	405-
Employees by age group, in Germany									
of whom under 30 years	Proportion	10%	⊗	10.4%	⊗	11.3%	<b>⊗</b>	11.9%	405-
of whom 30 - 50 years	Proportion	47%	0	46.9%	⊗	48.5%	0	49.5%	405-
of whom over 50 years	Proportion	43%	<b>⊘</b>	42.7%	⊗	40.2%	0	38.7%	405-
Proportion of severely disabled (employees), Group-wide <sup>32</sup>	Proportion		<b>⊘</b>	2.9%	⊗	2.5%	<b>⊘</b>	2.3%	405-
Proportion of severely disabled (employees), in Germany <sup>33</sup>	Proportion	4%	0	3.9%	0	3.5%	0	3.2%	405-
Individuals on management bodies by gender, Group-wide <sup>34</sup>									
of whom female	Proportion			16.7%	0	13.9%	0	16.6%	405-
of whom male	Proportion			83.3%	0	86.1%	0	83.4%	405-
of whom diverse	Proportion			0.0%	0	0.0%	0	0.0%	405-
Individuals on management bodies by gender, in Germany <sup>35</sup>									
of whom female	Proportion	15%		16.8%	0	11.5%	0	14.9%	405-
of whom male	Proportion	85%		83.2%	0	88.5%	0	85.1%	405-
of whom diverse	Proportion			0.0%	0	0.0%	0	0.0%	405-
Individuals on management bodies by age group, Group-wide									
of whom under 30 years	Proportion		0	0.0%	0	1.0%	0	2.8%	405-
of whom 30 – 50 years	Proportion		0	25.9%	0	29.7%	0	49.5%	405-
of whom over 50 years	Proportion		0	74.1%	0	69.3%	0	47.8%	405-
Individuals on management bodies by age group, in Germany									
of whom under 30 years	Proportion	0.0%	0	0.0%	0	0.0%	<b>⊘</b>	0.0%	405-
of whom 30 - 50 years	Proportion	36%	0	26.7%	0	26.4%	0	33.3%	405-
of whom over 50 years	Proportion	64%	0	73.3%	0	73.6%	0	66.7%	405-
Proportion of individuals with a major disability (individuals on management bodies), Group-wide <sup>36</sup>	Proportion		<b>⊗</b>	1.9%	0	1.0%	<b>⊗</b>	0.3%	405-
Proportion of individuals with a major disability (individuals on management bodies), in Germany <sup>37</sup>	Proportion	1%	<b>⊗</b>	1%	<b>⊗</b>	1.1%	<ul><li>Ø</li></ul>	0.9%	405-

GRI 305-1, 305-2, 305-3

			, -			_		305-2, 305-3
Total GHG emissions (Scope 1, 2 and 3)  Total, Group-wide	t CO₂e	54,614	47,945	 ②	53,534	<u> </u>	52,665	305-1,
of which wastewater	t CO <sub>2</sub> e	177	11	<b>⊗</b>	13	<u> </u>	14	305-3
of which business trips by car	t CO₂e	11,178	10,781		11,266	<u>⊗</u>	10,538	305-3
of which business trips by rental car	t CO₂e	570	1,298	<b>⊘</b>		<u>©</u>	2,946	305-3
of which business trips by train <sup>39</sup>	t CO₂e	299	7	<b>⊗</b>	566	<u>©</u>	803	305-3
of which business trips by air	t CO₂e	7,386	4,668	<b>©</b>		<u> </u>	10,444	305-3
of which upstream energy and fuel (WTT)	t CO₂e	7,647	6,243	0		<u> </u>	6,393	305-3
of which paper	t CO <sub>2</sub> e	1,986	646	⊗	954	<u> </u>	678	305-3
of which potable water	t CO₂e	86	11	⊗	11	<u> </u>	12	305-3
Total, Group-wide	t CO₂e	29,329	23,665	0	29,851	<u> </u>	31,828	305-3
Other indirect GHG emissions (Scope 3)						1_		
of which district heating	t CO₂e	760	1,706	0	1,315	<u> </u>	1,375	305-2
of which electric vehicle fleet	t CO₂e	60	117	0	133	<u> </u>	244	305-2
of which purchased electricity	t CO₂e	7,489	7,448	0	9,965	⊗	6,246	305-2
Total, Group-wide	t CO₂e	8,249	9,154	0	11,280	<b>⊗</b>	7,621	305-2
Indirect energy-related GHG emissions (Scope 2)		***************************************	***************************************					
of which coolants and refrigerants	t CO₂e	886	18	0	124	⊗	186	305-1
of which heating oil	t CO₂e	226	23	0	20	⊗	33	305-1
of which gas	t CO₂e	6,445	5,184	0	4,146	⊗	3,645	305-1
of which vehicle fleet	t CO₂e	9,479	9,901	0	8,114	<b>⊘</b>	9,352	305-1
Direct GHG emissions (Scope 1)  Total, Group-wide	t CO₂e	17,036	15,125		12,404	<u> </u>	13,216	305-1
Key data on the Environment field of action <sup>38</sup>				_		_		
	Unit	2019	2022	_	2023	_	2024	disclo- sure
								GRI

<sup>&</sup>lt;sup>38</sup> Unless otherwise stated, the Group-wide disclosures under "Environment" refer to all fully consolidated companies of the TÜV NORD GROUP (see TÜV NORD GROUP Financial Report). Number of employees included in intensity calculations according to the Financial Report, see page 27 of this Progress Report. If data were not yet available by the time the report was complete, the values were extrapolated on the basis of the previous year's results. The share of the projections in the total reported emissions amounts to approx. 15% in the area of electricity, approx. 35% for natural gas, approx. 10% for district heating, approx. 10% for water consumption. The emission factors for the 2024 GHG balance are taken from the following databases/sources: DEFRA 2024, Ecoinvent 3.11, DEHSt, Federal Office for the Environment AT, IEA and ProBas. For rail journeys, company information on DB environmental indicators was used. The key figure "Extent of GHG emission reductions directly resulting from emission reduction initiatives in each year compared to 2019" is omitted from the 2024 report due to the new climate targets and the new base year. The figure from the 2023 report must retroactively be adjusted to 1080 t CO<sub>2</sub>e.

<sup>39</sup> The difference from 2022 can be explained in particular by a general increase in kilometres driven and improved data collection abroad.

								GRI
	Unit	2019	2022		2023		2024	disclo- sure
Intensity of GHG emissions (Scope 1, 2 and 3)								
GHG emissions per employee	t CO₂e/FTE	4.84	3.92	0	4.34	0	3.99	305-4
Gross volume of direct and indirect GHG emissions from real estate use (Scope 1, 2 and 3)								
Group-wide	t CO <sub>2</sub> e	23,280	18,616	0	20,864	<b>⊗</b>	14,968	305-1, 305-2, 305-3
GHG emissions from real estate use per employee	t CO₂e/FTE	2.06	1.52	0	1.69	0	1.13	305-4
Gross volume of direct and indirect GHG emissions from business trips (Scope 1, 2 and 3)								
Group-wide	t CO <sub>2</sub> e	31,334	29,329	0	32,670	⊗	37,697	305-1, 305-2, 305-3
GHG emissions from business trips per employee	t CO₂e/FTE	2.78	2.40	⊗	2.65	<b>⊘</b>	2.86	305-4
Total weight of paper consumed			***************************************					***************************************
Total, Group-wide	t	1,566	562	0	414	<b>⊘</b>	329	301-1
of which from non-renewable materials	t	0	0	0	0	0	0	301-1
of which from renewable materials	t	1,566	562	0	414	0	329	301-1
of which from recycled materials	%	10	14	0	14	0	18	301-2
Water and wastewater <sup>40</sup>						l_		
Consumption of water, Group-wide	m³	86,623	71,539	0	63,404	⊗	75,265	303-5
Energy consumption within the organisation								
Total energy consumption, Group-wide	MWh	67,813	64,447	⊗ (	62,211	⊗	54,004	302-1
of which fuel consumption from non-renewable sources, Group-wide <sup>14</sup>	MWh	37,273	35,289	<b>⊗</b>	28,610	<b>⊗</b>	26,799	302-1
Total electricity consumption, Group-wide	MWh	30,540	29,158	⊘ :	33,601	0	27,205	302-1
Total heat energy consumption, Group-wide	MWh	37,273	35,289	0	28,610	0	26,799	302-1
Energy intensity								
Energy consumption intensity per employee	kWh/FTE	6.01	5.27	Ø	5.04	<ul><li>∅</li></ul>	4.09	302-3

<sup>&</sup>lt;sup>40</sup> The measurement corresponds to potable water consumption, measured by water meters. We assume that the total amount of wastewater will be the same.
<sup>41</sup> Fuels for thermal energy were included here.

# GRI content index

For the period 1 January 2024 – 31 December 2024, the TÜV NORD GROUP has reported the information mentioned in this GRI Index with reference to the GRI Standards 2021.

GRI Standard	Disclosure	Reference	Re- viewed	Omission / explanation
General informa	ation			
GRI 2: General Disclosures	2-1 Organisational profile	About this progress report, p. 02 The profile of the TÜV NORD GROUP, p. 25		
	2-2 Entities included in the organization's sustainability reporting	About this progress report, p. 02		
	2-3 Reporting period, frequency and contact point	About this progress report, p. 02 Legal notice, p. 46		Point of contact for questions about the report: Dr. Christina Fries-Henrich
	2-5 External assurance	About this progress report, p. 02 Independent Auditor's note on a Limited Assurance Audit on Sustain- ability Information, pp. 44 – 45		BDO AG Wirtschaftsprüfungsgesellschaft has carried out an audit to obtain limited assurances concerning selected sustainability information. The note can be found on pp. 44 – 45.
	2-6 Activities, value chain and other business relationships	Our Corporate Responsibility Strategy 2025, p. 08 The profile of the TÜV NORD GROUP, p. 25	⊗	The TÜV NORD GROUP maintains an efficient and low-risk supply chain with a special focus on human rights and environmental standards. Procurement in Germany is mainly centrally coordinated and monitored. The internal Group policy on procurement also applies to foreign companies. These policies define, among other things, minimum standards with regard to the scope of delivery/services, quality, service, compliance and the aspects of safety, health, environmental protection and sustainability criteria.
				The relevant product groups purchased in this context include office and business equipment, technology, marketing and advertising, hygiene and cleaning, travel services and project purchasing.
	2-7 Employees	General key data on the Group, p. 27 Key data on the People field of action, pp. 28 – 33	<b>⊗</b>	
	2-9 Governance structure and composition	The profile of the TÜV NORD GROUP, p. 25		
	2-11 Chairman of the highest governance body	The profile of the TÜV NORD GROUP, p. 25		Chairman of the Board of Management Dr. Dirk Stenkamp

GRI Standard	Disclosure	Reference	Re- viewed	Omission / explanation
GRI 2: General Disclosures	2-12 Role of the highest governance body in oversee- ing the management of the impact	The profile of the TÜV NORD GROUP, p. 25		The Board of Management, together with one executive from each of the six business units, makes up the Group Executive Committee. The tasks of the Group Executive Committee include the adoption of relevant strategies and goals relating to the sustainable development of the TÜV NORD GROUP and the adoption of the company-wide mission statement and corporate values. The Group Executive Committee is additionally involved in the process of developing the material topics and responsible for approving them.
	2-13 Delegation of responsibility for managing impacts	Our Corporate Responsibility Strategy 2025, p. 08	⊙	Corporate responsibility ultimately falls within the remit of the Chief Operating Officer. Further responsibilities lie with the heads of the business and central units and, at company level, with the respective company boards of management. The relevant departments are tasked with implementing the topics approved by the Group Executive Committee. In terms of content, responsibility for the topics lies with the staff function of the CR management of TÜV NORD AG. In the business units, this task falls to the CR coordinators.
	2-14 Role of the highest governance body in sustain- ability reporting			The Chief Operating Officer reviews and approves the Corporate Responsibility Report in the TÜV NORD GROUP. He then informs the Group Executive Committee. The material topics are reviewed and approved by him and by the Group Executive Committee.
	2-22 Statement on sustain- able development strategy	Preface (interview), pp. 06 – 07		
	2-23 Policy commitments	Our Corporate Responsibility Strategy 2025, p. 08 The profile of the TÜV NORD GROUP, p. 25 Management approaches Company field of action, p. 12	⊗	Precautionary approach or precautionary principle: We are establishing corporate responsibility as the evaluation parameter for our innovations and services and especially promoting ideas and concepts that will contribute to sustainable development. In the context of continuous sustainability assessments for innovation projects, we ensure that, in addition to the opportunities, possible sustainability risks associated with emerging products and services can also be identified and addressed. Systematic risk and opportunity management is integral to our corporate governance.
	2-24 Embedded policy commitments	Our Corporate Responsibility Strategy 2025, p. 08 The profile of the TÜV NORD GROUP, p. 25	<b>⊗</b>	
	2-25 Processes to remediate negative impacts	Our Corporate Responsibility Strategy 2025, p. 08 Company field of action, pp. 12 – 15 People field of action, pp. 16 – 19 Environment field of action, pp. 20 – 23		Group Guideline 233 "General Equal Treatment (GET) in accordance with Germany's General Act on Equal Treatment" establishes and communicates the process and sequence of actions for the handling of GET complaints within the Group.

GRI Standard	Disclosure	Reference	Re- viewed	Omission / explanation
GRI 2: General Disclosures	2-26 Mechanisms for seeking advice and raising concerns  2-27 Compliance with laws and regulations	Our Corporate Responsibility Strategy 2025, p. 08 Management approaches Company field of action, p. 12		By way of response to possible human rights violations in the course of our business activities, we have established effective complaint mechanisms: Affected parties and other whistleblowers have the opportunity to report human rights violations, for example via the existing Compliance Management System. Moreover, there are numerous other complaint channels, for example via direct line managers, the Board of Management, the executive board of the company concerned or the Compliance point of contact. When it comes to reporting compliance violations, we provide various channels within the Group that can be used both internally and externally. These include a whistle-blower system on the intranet, a reporting form on the company website and a separate compliance e-mail address. Employees can also contact their line managers. In addition, for more than ten years we have had an ombudsperson to whom information on violations can be passed on – anonymously, if desired. The ombudsperson is also the point of contact for complaints regarding the Supply Chain Due Diligence Act. Likewise, a complaints process for violations and discrimination in accordance with the principles of general equal treatment has been established and anchored in the Group in the form of Group Guideline 233 "General Equal Treatment (GET) in accordance with Germany's General Act on Equal Treatment".
				discrimination/disadvantage under the General Equal Treatment Act). During the reporting period, there were no material violations of laws and regu- lations or higher fines imposed that would have required disclosure.
	2-28 Membership associations	Memberships and awards, p. 26		
	2-29 Approach to stakeholder engagement	Materiality of our CR topics, pp. 10 – 11	<b>⊗</b>	
	2-30 Collective bargaining agreements	Key data on People field of action, p. 29	<b>⊘</b>	
GRI 3: Material topics	3-1 Process to determine material topics	Materiality of our CR topics, pp. 10 – 11	<b>⊘</b>	
	3-2 List of material topics	Materiality of our CR topics, pp. 10 – 11	<b>⊗</b>	
	3-3 Management of material topics	Our CR Roadmap 2022 – 2025, p. 09 Company field of action, pp. 12 – 15 People field of action, pp. 16 – 19 Environment field of action, pp. 20 – 23	© © ©	

GRI Standard	Disclosure	Reference	Re- viewed	Omission / explanation
Material topics 2	2024			
Company field of a	ection			
Development and o	offer of sustainable innovations a	and services		
GRI 3: Material topics	3-3 Management of material topics	Company field of action, pp. 12 - 15 Environment field of action, p. 23	⊗	
GRI 203: Indirect economic impacts	203-2 Significant indirect economic impacts	Company field of action, pp. 12 – 15 Environment field of action, p. 23		
Digital business m	odels, processes and tools			
GRI 3: Material topics	3-3 Management of material topics	Company field of action, pp. 12 – 15	<b>⊗</b>	
		People field of action, p. 16	<b>⊘</b>	
GRI 203: Indirect economic impacts	203-2 Significant indirect economic impacts	Company field of action, pp. 12 – 15		
Expertise, role mod	del function and compliance			
GRI 3: Material topics	3-3 Management of material topics	Company field of action, pp. 12 – 15	<b>⊘</b>	
GRI 205: Anti- corruption	205-2 Communication and training about anti-corruption policies and procedures	Company field of action, p. 14 Key data on the Company field of action, p. 27	⊗	
GRI 308: Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	Our Corporate Responsibility Strategy 2025, p. 08 Management approach for Company field of action, p. 12 List of measures for Company field of action, p. 14 Key data on Company field of action, p. 27		
GRI 415: Public Policy	415-1 Political contributions			The TÜV NORD GROUP's Code of Conduct stipulates that no monetary or non-monetary donations to political parties are permitted.
Customer relations	ships		•••••••••••••••••••••••••••••••••••••••	
GRI 3: Material topics	3-3 Management of material topics	Company field of action, pp. 12 – 15	<b>⊗</b>	
GRI 413: Local communities	413-1 Operations with local community engagement, impact assessments, and development programs			Measures for the involvement of local communities, impact assessments and funding programmes are implemented nationwide in accordance with our site structure. Corporate donations are made after a review or hearing by the donation commission of TÜV NORD AG.

GRI Standard	Disclosure	Reference	Re- viewed	Omission / explanation
Cooperations and	commitment			
GRI 3: Material topics	3-3 Management of material topics	Company field of action, pp. 12 – 15		
GRI 413: Local communities	413-1 Operations with local community engagement, impact assessments, and development programs			Measures for the involvement of local communities, impact assessments and funding programmes are implemented nationwide in accordance with our site structure. Corporate donations are made after a review or hearing by the donation commission of TÜV NORD AG.
People field of ac	tion			
Professional train	ing and development			
GRI 3: Material topics	3-3 Management of material topics	People field of action, pp. 16 – 19	<b>⊗</b>	
GRI 404: Training and Education	404-1 Average hours of training per year per employee	Key data on People field of action, p. 32	<b>⊘</b>	As, in our view, expenditure says more about the employer responsibility than time, the corresponding average expenditure is given here. No distinctions are made between the gender or by employment status for training expenses.
Diversity, inclusio	n and equal opportunities for all			
GRI 3: Material topics	3-3 Management of material topics	People field of action, pp. 16 – 19	<b>©</b>	
GRI 405: Diversity and equal opportunity	405-1 Diversity of governance bodies and employees	Key data on People field of action, p. 33	<ul><li>Ø</li></ul>	
	405-2 Ratio of basic salary and remuneration of women to men			For the vast majority of employees in Germany, the remuneration is derived from collective agreements. In these collective agreements, the remuneration is based according to the work to be performed and activity of the employees. There is no distinction by gender or other characteristics.
GRI 406: Non- discrimination	406-1 Incidents of discrimination and corrective actions taken	People field of action, pp. 16 – 19		In 2024, eight cases of discrimination/disadvantageous circumstances were reported, six via the General equal treatment (GET) representative, two via the complaint mechanisms of the compliance management system. All reports were examined with regard to whether actual discrimination took place. Of the eight reported cases, five were actual cases of discrimination. Appropriate remedial measures were immediately coordinated. The reported facts were recorded, examined and evaluated in detail and comprehensively by the GET representative of the TÜV NORD GROUP and, in coordination with the authorities involved, led to a solution being found (where the cases were confirmed). In all cases (including the non-confirmed case), a report was submitted to the responsible personnel management and the management, finally also to the Chief Human Resources Officer.

GRI Standard	Disclosure	Reference	Re- viewed	Omission / explanation
Work-life balance				
GRI 3: Material topics	3-3 Management of material topics	People field of action, pp. 16 – 19	<b>⊘</b>	
GRI 401: Employment	401-3 Parental leave	Key data on People field of action, pp. 31 –32	<b>⊘</b>	
Working condition	s and corporate culture			
GRI 3: Material topics	3-3 Management of material topics	People field of action, pp. 16 – 19	<b>⊗</b>	
GRI 402: Labor/ Management Relations	402-1 Minimum notice periods regarding operational changes			There are no regulations governing such notice periods, rights to a hearing and negotiations in the existing collective bargaining agreements.
GRI 403: Occupational health and safety	403-8 Workers covered by an occupational health and safety management system	Key data on People field of action, p. 32		
	403-9 Work-related injuries	Key data on People field of action, p. 32		Since 2022, accidents leading to the loss of one working day or more have been counted as loss of working hours. The evaluation is carried out by all companies of the TÜV NORD GROUP.
Recruiting and em	ployee retention			
GRI 3: Material topics	3-3 Management of material topics	People field of action, pp. 16 – 19	<b>⊗</b>	
GRI 401: Employment	401-1 New employee hires and employee turnover	Key data on People field of action, pp. 29 –30	⊘	

GRI Standard	Disclosure	Reference	Re- viewed	Omission / explanation
Environment field	of action			
Reducing greenho	use gas emissions			
GRI 3: Material topics	3-3 Management of material topics	Environment field of action, pp. 20 – 23	<b>©</b>	
GRI 302: Energy	302-1 Energy consumption within the organisation	Environment field of action, p. 20, Key data on Environment field of action, p. 35	⊗ ⊗	Steam consumption is not recorded. Self-generated electricity was used entirely by the company.
GRI 305: Emissions	305-1 Direct GHG emissions (scope 1)	Key data on Environment field of action, pp. 34 – 35	<b>⊗</b>	
	305-2 Indirect energy-related GHG emissions (Scope 2)	Key data on Environment field of action, pp. 34 – 35	⊗	
	305-3 Other indirect GHG emissions (scope 3)	Key data on Environment field of action, pp. 34 – 35	⊗	
	305-4 GHG emissons intensi- ty	Key data on Environment field of action, p. 35	<b>⊗</b>	
	305-5 Reduction in GHG emissions	Environment field of action, pp. 20 – 23	⊗	
		Key data on Environment field of action, pp. 34 – 35	<b>⊗</b>	
Further informatio	n in the Environment field of acti	on		
GRI 301: Materials	301-1 Materials used by weight or volume	Environment field of action, p. 22 Key data on Environment field of action, p. 35	© ©	
GRI 303: Water and wastewater	303-5 Water consumption	Key data on Environment field of action, p. 35	<b>⊗</b>	

# Independent auditor's report

## on a Limited Assurance Engagement on Sustainability Information<sup>1</sup>

### To TÜV NORD AG, Hannover

We have performed a limited assurance engagement on the disclosures marked with a "O" in the Corporate Sustainability Report (hereinafter also referred to as the "CR Report") of TÜV NORD AG, Hannover, (hereinafter also referred to as the "Company") for the period from January 1st to December 31st, 2024. Our assurance engagement relates exclusively to the information marked with the symbol "O".

### Responsibility of the Executive Directors

The executive directors of the company are responsible for the preparation of the CR Report in reference with the principles set out in the Sustainability Reporting Standards of the Global Reporting Initiative (hereafter: "GRI criteria") and for the selection of the disclosures to be assessed.

This responsibility includes the selection and application of appropriate CR reporting methods and the use of assumptions and estimates for individual disclosures that are reasonable in the circumstances. Furthermore, the executive directors are responsible for such internal controls as executive directors determine to enable the preparation of the CR Report that is free from material misstatement, whether due to fraud or error.

### Independence and Quality Assurance of the Assurance Practitioner's Firm

We have complied with the German professional requirements on independence as well as other professional conduct requirements.

Our audit firm applies the national legal requirements and professional pronouncements - in particular the By-laws Regulating the Rights and Duties of Wirtschaftsprüfer and vereidigte

Buchprüfer in the exercise of their Profession and the IDW Quality Assurance Standard issued by the Institute of Public Auditors in Germany (IDW): Requirements for Quality Management in the Audit Firm (IDW QS 1) and accordingly maintains a comprehensive quality management system that includes documented policies and procedures with regard to compliance with professional ethical requirements, professional standards as well as relevant statutory and other legal requirements.

### Practitioner's Responsibility

Our responsibility is to express a conclusion with limited assurance on the information marked with "O" in the CR Report based on our assurance engagements.

We conducted our audit in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements other than Audits or Reviews of Historical Financial Information", issued by the International Auditing and Assurance Standards Board (IAASB). This standard requires that we plan and perform the assurance engagement to obtain limited assurance about whether any matters have come to our attention that cause us to believe that the disclosures marked with an "O" in the CR Report of the Company for the period from January 1st to December 31st, 2024 have not been prepared, in all material respects, in accordance with the relevant GRI criteria. This does not imply that a separate audit opinion is issued on each of the identified disclosures. In a limited assurance engagement, the procedures performed are less extensive than in a reasonable assurance engagement and, accordingly, a significantly lower level of assurance is obtained. The procedures selected depend on the practitioner's professional judgment.

<sup>&</sup>lt;sup>1</sup> We have performed a limited assurance engagement on the German version of the sustainability report and issued an Independent Practitioner's Report in German language, which is authoritative. The following text is a translation of the original German Independent Practitioner's Report.

In the course of our assurance engagement, we performed the following assurance procedures and other activities, particularly:

- Gain an understanding of the structure of the sustainability organisation and how to engage stakeholders
- Inquiries of employees involved in the preparation of the CR Report regarding the preparation process, the internal control system related to this process and selected disclosures in the CR Report
- Identification of probable risks of material misstatement in the CR report
- Analytical assessments of selected quantitative data
- Inspection of selected internal and external documents
- Assessment of the presentation of selected disclosures

### **Assurance Opinion**

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the disclosures marked with a "©" in the CR Report of TÜV NORD AG, Hannover, for the period from January 1st to December 31st, 2024 have not been prepared, in all material respects, in accordance with the relevant GRI criteria.

### Purpose of the report

We issue this report based on the contract concluded with TÜV NORD AG, Hannover. The assurance engagement was carried out for the purposes of the company and the report is only intended to inform the company about the results of the assurance engagement and not to be used for purposes other than those for which it was intended. The report is not intended for third parties to make (financial) decisions based on it.

Our responsibility is solely towards TÜV NORD AG, Hannover, and is also limited in accordance with the "Special Engagement Terms of BDO AG Wirtschaftsprüfungsgesellschaft" of January 1<sup>st</sup>, 2024, agreed with the company and the "General Engagement Terms for Auditors and Auditing Firms" of January 1<sup>st</sup>, 2024, issued by the IDW (www.bdo.de/auftragsbedingungen). We refer to the liability regulations contained therein. We do not assume any responsibility or liability towards third parties.

Hamburg, 31. März 2025

BDO AG Wirtschaftsprüfungsgesellschaft

ppa. Anja Graff Carmen Auer

# Legal notice

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