



FORWARD THINKING

Sustainability Report 2024

Add value.
Inspire trust.

TUV®

FORWARD THINKING

Add value. Inspire trust.

In 1866, our founders had a bold vision to enable progress by protecting people, the environment and assets from technology-related risks. Almost 160 years on, sustainability and safety continue to be the backbone of our mission and services.

We work progressively towards being the trusted partner of choice for safety, security and sustainability solutions, adding tangible value to our clients globally. As we look towards the future, we believe that sustainability and digitalization will continue to shape the narrative of commerce and society.

United by the belief that technology should better people's lives, we work alongside our customers to anticipate and capitalize on technological developments. Going beyond regulatory compliance, we inspire trust in a physical and digital world to create a safer and more sustainable future.

**Dive into the digital world
of this report**



[www.
sustainabilityreport.
tuvsud.com](http://www.sustainabilityreport.tuvsud.com)

About this Sustainability Report

ESRS 2 BP-1 | ESRS 2 BP-2
GRI 2-2 | GRI 2-3 | GRI 2-4

TÜV SÜD's sustainability report is published annually. The reporting period covers financial year 2024 (January 1, 2024 to December 31, 2024). Financial year 2023 serves as the comparative period. The Sustainability Report complements the Annual Report.

As in prior years, this report has also been produced in accordance with the GRI Standards, issued by the Global Reporting Initiative (GRI). The GRI Content Index in the Annex provides an overview of the GRI standards and/or their relevant content areas covered in this report.

With this sustainability report, we are for the first time taking into account the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the related European Sustainability Reporting Standards (ESRS), without however implementing them in full.

The scope of consolidation presented in the Sustainability Report corresponds to that in TÜV SÜD AG's consolidated financial statements. Disclosures made refer to all fully consolidated subsidiaries included in financial reporting; any exceptions are identified in the relevant section.

Acquisitions and disposals are taken into account in the same way as in the financial reporting. Adjustments have not been made for non-controlling interests.

References to the ESRS in the report follow the structure of the standard and are assigned to the corresponding GRI Standards without claiming full conformity.

In addition, selected information in the "Environment" section complies with other standards and frameworks as well as the ESRS. These include

- greenhouse gas inventory in accordance with the Greenhouse Gas Protocol (GHG Protocol),
- the transition plan for decarbonization in accordance with requirements of the Science Based Targets Initiative (STBi) and
- the calculation of capital expenditures in accordance with the EU Taxonomy Regulation.

Details of the relevant standards and frameworks are explained in the "Environment" section.

This sustainability report covers TÜV SÜD's entire value chain. Material matters and material impacts, risks and opportunities (IRO) of business activities were determined as part of a double materiality assessment in 2024.

Where assumptions and estimates are used, the relevant information is indicated in the relevant section. This report does not contain any corrections of prior periods.

Due to the first-time application of ESRS, the comparability of this report with the prior-year report is limited. Changes in the preparation and presentation of sustainability information are explained in the respective section, unless they result from changes to the reporting structure pursuant to ESRS.

Due to rounding, it is possible that some figures in this report do not add up to exactly the given total, and that percentages presented do not reflect exactly the absolute values to which they refer.

We endeavor to use inclusive and fair language. All references made in this report are to be understood as gender-neutral.

Where we make projections for the future in this Sustainability Report, they are based on current expectations, plans, targets, forecasts and estimates by the Board of Management. These are in turn based on assumptions and factors that are beyond the control of TÜV SÜD and are subject to numerous risks and factors of uncertainty. Given this, actual developments may differ from projections for the future made in this publication.

Incorporation by reference

01

Information from ESRS by reference	Sources
ESRS 2 GOV-1 21	Annual report: Combined management report, corporate governance report
ESRS 2 GOV-3 29	Annual report: Combined management report, corporate governance report
ESRS 2 GOV-5 36	Annual report: Combined management report, opportunity and risk report
ESRS 2 SBM-1 40	Annual report: Consolidated financial statements, consolidated income statement
ESRS 2 SBM-1 42	Annual report: Combined management report, group information

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Message from the Chairman of the Board of Management

GRI 2-22

Ladies and Gentlemen,

The true value of safety and security, and trust, reliable partnerships and business activities geared towards long-term success is currently becoming apparent.

This is exactly what TÜV SÜD has stood for for almost 160 years. Since the foundation of our company, we have been meeting our responsibility to protect people, the environment and assets from technology-related risks. Trust and integrity are the baseline of our business success – and sustainability has underpinned our actions from the very beginning. It is this standpoint that makes our business model robust and resilient.

We therefore continue to adhere to our values and our standpoint, and are placing sustainability even more firmly at the center of our actions. More than anything, we can see the opportunities that are opening up for TÜV SÜD on the journey to greater sustainability. We therefore continued to strengthen our activities in this area in 2024 and expanded our portfolio of services for greater sustainability. Sustainability also plays a central role in the further development of our strategy.

Our ambition is clear: We want to lead the way and assist our customers as a reliable partner on their journey to greater sustainability. Our experts determine and review carbon footprints for individual products or entire companies. They help with the auditing and certification of environmental management systems or with the standard-compliant establishment of wind farms and photovoltaic systems. They also create transparency across global supply chains to ensure that environmental standards and human rights are respected worldwide.

For many years now, we have also been driving forward the use of renewable energy by introducing new standards and certificates, thus establishing the framework for fossil fuels to be replaced systematically in energy supply and industrial processes. Our standards for green and blue hydrogen can be described as pioneering. In this way, we are creating the necessary transparency for global trade in hydrogen and contributing to decarbonization around the world.

At the same time, we are convinced that the challenges posed by climate change can only be tackled together and in global partnerships. Together with the IEEE Standards Organization and other partners, we launched an initiative that was presented at the UN Science Summit in New York in September 2024. SustainMobility focuses on the development of a holistic evaluation framework for sustainable mobility models based on globally binding standards which enables different concepts to be compared.

It is also clear that: Sustainability always begins in your own environment, which is why we are naturally also looking at the potential that exists within our own company. We are currently putting our processes to the test in numerous projects and initiatives, paying attention not only to economic efficiency, but also to environmental and social sustainability.

We are continuously improving our use of energy and resources, strengthening diversity and inclusion in the workplace and challenging established routines to create a more responsible future. There are starting points everywhere that we can further develop together, from climate-friendly mobility to fair supply chains or designing a sustainable working environment.

Based on an ambitious transformation path, we have set ourselves science-based targets for the decarbonization of our business activities and initiated the validation of these by the Science Based Target initiative (SBTi) in 2024. And shortly before the publication of this report, the SBTi confirmed the consistency of our approach with the latest scientific findings and with international climate targets.

By 2050, we want to reduce emissions by 90% compared to 2023, meaning that only the remaining, unavoidable emissions need to be offset. In order to relieve the pressure on the climate as quickly as possible, we will offset the greenhouse gas emissions of all of our business operations – that is to say Scope 1 and 2 as well as the business travel recorded in Scope 3 – using appropriate actions from 2025 onwards.

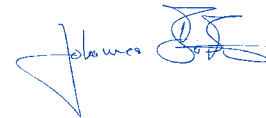
We have also set ourselves the goal of making our entire value chain as sustainable as possible. This is why we approach our most important suppliers in a targeted manner to involve them in our efforts to achieve greater sustainability. Our Supplier Code of Conduct has set the framework for this for many years – and this year we aim to have concluded contracts with more than 90% of the targeted suppliers with clear rules on environmental, labor and human rights requirements. At the same time, we prioritize local sourcing where possible. We already source more than 90% of our procurement volume from local suppliers – and we want to keep it that way.

All this shows: We are firmly committed to our path towards greater climate protection and sustainability.

This report shows in detail what we achieved in 2024, what targets we have set ourselves and what we still need to work on. For the first time, the report not only meets the requirements of the Global Reporting Initiative (GRI), but it also incorporates some parts of the new European Sustainability Reporting Standards (ESRS), which will shape reporting in the European Union in a few years' time. This brings the sustainability report even closer to the financial reporting in the annual report. Again this year, the two publications share a common slogan: FORWARD >> THINKING.

This sums up the essence of our commitment: We think ahead and want to be perceived as a reliable partner when it comes to sustainability and sustainability-related services – and we are doing everything we can to live up to this claim time and time again.

Kind regards,



DR. JOHANNES BUSSMANN
Chairman of the Board of Management

TÜV SÜD AT A GLANCE

Company profile

Corporate structure

Our business model

Our strategy

Company profile

ESRS SBM-1
GRI 2-1 | GRI 2-6

Guided by its claim to “Add value. Inspire trust.”, TÜV SÜD protects people, assets and the environment from technology-related risks. Ever since it was founded, sustainability and safety have formed the backbone of our mission and services.

As a technical service provider we are active on the global TIC (Testing, Inspection, Certification) market, a growth market with a current estimated volume of approx. € 110 billion. Our range of services covers testing and certification, inspection, auditing and system certification, technical advisory services and training. As dedicated and responsible specialists, we design tailored solutions for individual customers as well as for industry, trade and government. As experts, we optimize technology, systems and expertise, always keeping the entire the value chain in view. Almost 30,000 employees at over 1,000 locations around the world work to provide safety, security, certainty and added value for our customers.

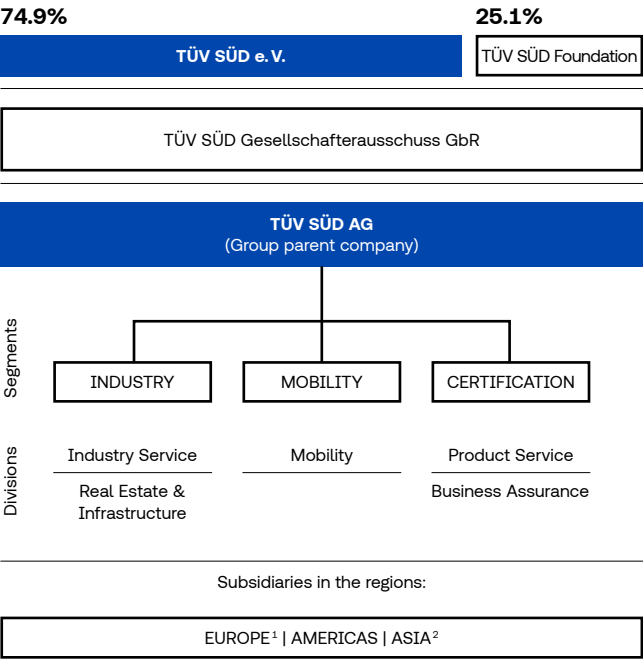
Corporate structure

GRI 2-1 | GRI 2-6

Our specific corporate structure guarantees independence and impartiality. In its capacity as management holding company, the parent company TÜV SÜD AG with registered offices in Munich, manages its subsidiaries around the world.

Shareholder and corporate structure

|| 01



1 Germany, Western Europe, Central & Eastern Europe.
2 North Asia, ASMEA (South & South East Asia, Middle East & Africa).

The beneficial owners of TÜV SÜD shares are TÜV SÜD e.V., Munich, and the TÜV SÜD Foundation, Munich. Both have transferred their shareholder rights to the independent TÜV SÜD Gesellschafterausschuss GbR, a shareholder committee with registered offices in Munich. The purpose of TÜV SÜD Gesellschafterausschuss GbR is to hold and manage these shareholdings under stock corporation law.

The governing bodies of TÜV SÜD e.V., the TÜV SÜD Foundation and TÜV SÜD Gesellschafterausschuss GbR, are largely independent of the supervisory bodies of TÜV SÜD AG.

Our services are grouped into three segments, INDUSTRY, MOBILITY and CERTIFICATION. Our services in the INDUSTRY Segment range from support for the safe and reliable operation of industrial plants, buildings and infrastructure to inspections for rolling stock, signaling systems and rail infrastructure. TÜV SÜD’s experts in the MOBILITY Segment oversee vehicle inspections (roadworthiness tests and exhaust gas analyses), and also support vehicle manufacturers in the development and global approval of new models and components. In the CERTIFICATION Segment, employees around the world verify products’ marketability and market access, provide certification for management systems in all areas of business and industry and supply cyber security services. In addition, TÜV SÜD also supplies a broad range of training courses for employees in industry, trade and the public sector.

Our business model

ESRS 2 SBM-1
GRI 2-6

We are well established as a reliable and trustworthy partner for improved safety and sustainability and we create measurable added value for our customers with our portfolio of services – in the physical and digital world. By doing so, we live up to our corporate purpose, embrace our social responsibility and act in such a way that all future generations will be able to live as well as possible on this planet.

For more information about TÜV SÜD, its services and the company's economic and financial situation, please see the latest Annual Report.

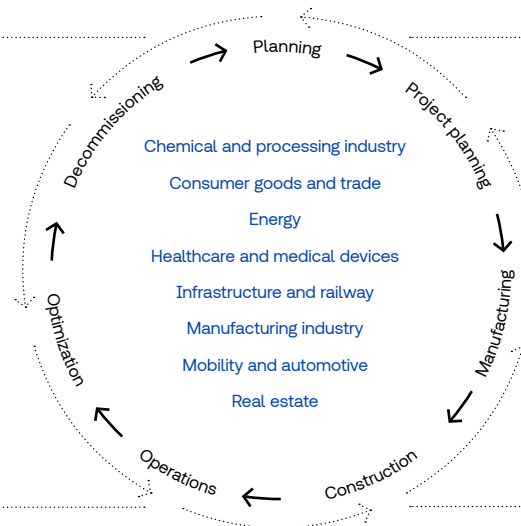
Add value across the entire business cycle



Testing and product certification



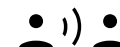
Auditing and system certification



Training



Inspection



Technical advisory services

[Annual Report 2024](#)

[TÜV SÜD, Services, tuvsud.com](#)

02

Certification marks and certificates

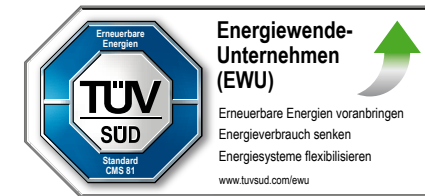
Our certification marks and certificates inspire trust in technologies and technological progress around the world. They stand for third-party verification performed in accordance with defined criteria. Certification marks are used in inspection, the certification of products, processes and services, the certification of management systems and the validation and verification of expert opinions and appraisals.

TÜV SÜD certification marks are registered as European certification marks at the European Union Intellectual Property Office (EUIPO) in Alicante, Spain. To safeguard our customers' trust and protect our brand, we take firm action against all

misuse of our certification marks. If we detect discrepancies in the way our certification marks are treated, we request clarification from the certification mark user. If misuse is found, we take action against the user under civil, trademark and criminal law and place the user's product on our blacklist, which can be publicly accessed on our website.

[TÜV SÜD, Blacklist, tuvsud.com](https://www.tuvsud.com/blacklist)

In individual cases, we reserve the right to refuse certification applications that contravene our quality standards or the TÜV brand code.



Our strategy

ESRS 2 SBM-1
GRI 2-22

With our strategy “The Next Level. Together.”, we want to take advantage of the opportunities that new trends and developments present to our company. We have combined our activities and actions into five strategic pillars.

With their performance and commitment, our **people** around the world enable the success of our company. We want to be an attractive employer and offer them a modern working environment with a wide range of opportunities for individual development. This applies equally to the existing workforce and to people who are new to TÜV SÜD.

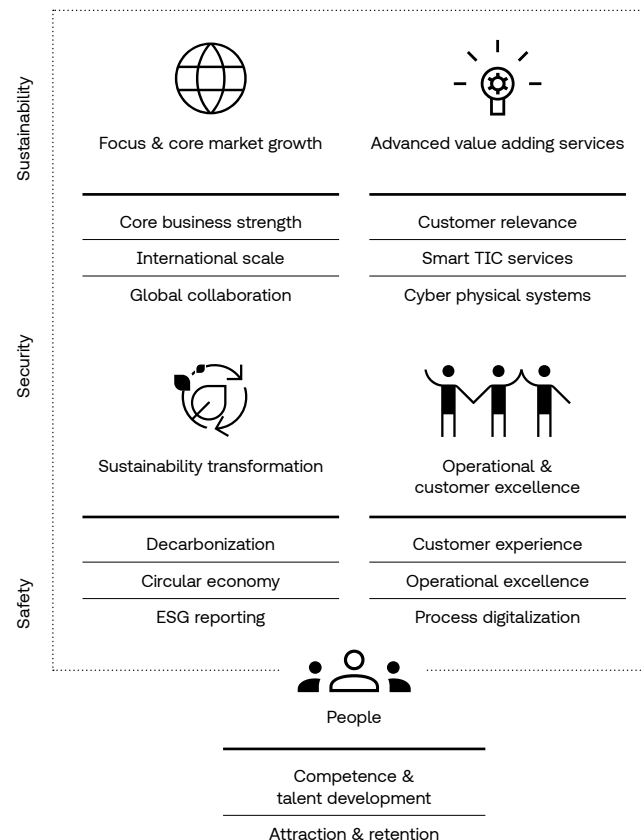
We also want to grow in **focus and core markets** in the future: Our core products are and will remain the basis of our success. On this basis, our goal is to be among the market leaders in our focus countries.

Based on our expertise in our core business, we want to **create advanced value adding services**. Our expertise in almost every industry, combined with knowledge of the possibilities of digitalization, enables us to develop smart digital testing services as well as standards and services for new technologies.

Pillars of our Group strategy

03

THE NEXT LEVEL. TOGETHER.



A key pillar of our **sustainability transformation** is the enhancement and expansion of our range of sustainability-related services. Work is being carried out on this across all divisions and companies.

Above and beyond this, our goal is to continuously increase our own sustainability as a company and convince our stakeholders through our actions. Our objective is and remains: TÜV SÜD will continue to lead the way as an independent expert in all matters relating to sustainability.

With **operational and customer excellence**, we want to be the relevant partner for our customers in the TIC market. We are constantly looking for ways to provide our services faster and more efficiently in the interest of our customers. To this end, we use the opportunities offered by digitalization and implement innovative processes, systems and solutions.

[Annual Report 2024, page 21](#)

SUSTAINABILITY – OUR MISSION

Our sustainability organization

Strategic approach for greater sustainability

Our value chain

Our stakeholders

Our materiality assessment

Companies bear responsibility for the sustainable design of business, the environment and society. This is particularly true for TÜV SÜD. Our company’s purpose – to protect people, assets and the environment from technology-related risks – has reflected this philosophy since our company was founded almost 160 years ago. Since 1866 we have ensured that the risks associated with the latest technologies are minimized so that innovations in science and technology can be accepted by society and have the greatest possible positive impact for the benefit of people and the environment. By providing our services, we are supporting sustainable development around the world. At the same time, we also aim to prioritize sustainable solutions within our own company, with the goal of becoming the independent expert of choice for all sustainability-related issues for our customers.

Our sustainability organization

ESRS 2 GOV-1 | ESRS 2 GOV-3
GRI 2-12 | GRI 2-13 | GRI 2-14

Sustainability is a core element of our purpose and therefore shapes our company and our actions. Each and every one of us is called upon to make a contribution in their respective area of responsibility toward achieving the targets.

The Sustainability Committee initiates, supports, coordinates and monitors all sustainability activities within the Group. It is composed of the heads of the corporate functions and representatives from the regions and divisions. The results of the Sustainability Committee’s work are regularly reported to the Board of Management. The Corporate Sustainability Office (CSO) promotes the development of our sustainable

service portfolio across the Group and coordinates our internal sustainability activities. The CSO reports directly to the Chairman of the Board of Management and is part of the Sustainability Committee.

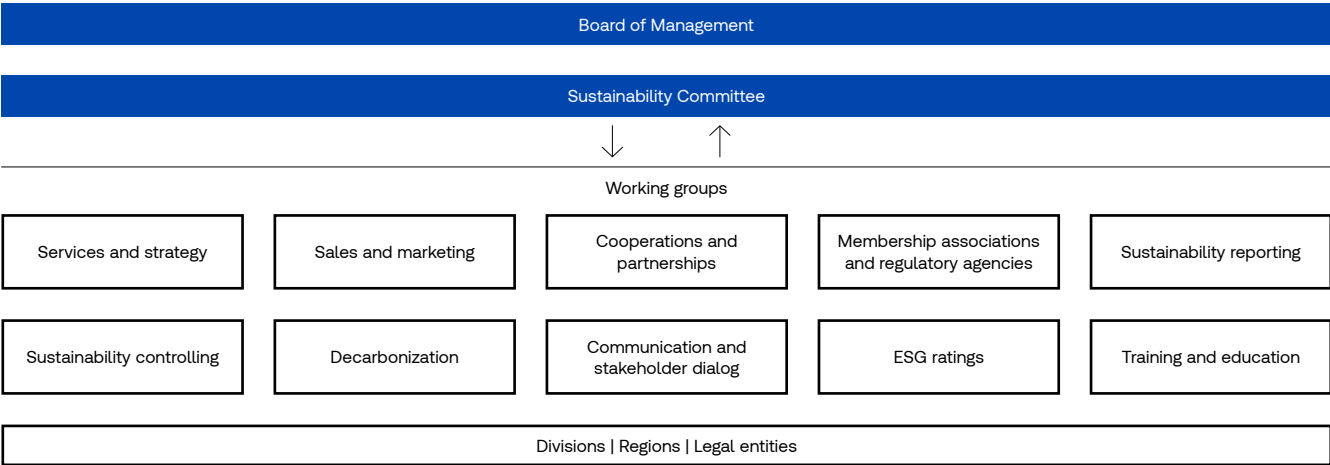
The Board of Management examines the results of the work of the Sustainability Committee and the degree to which the targets in respect of the top 10 ESG (Environmental, Social, Governance) key performance indicators have been reached. In addition, it also receives regular reports on the status of the other ESG performance indicators. The sustainability strategy, sustainability reporting and the degree to which the targets in respect of the top 10 ESG key performance indicators have been reached are also presented to the Supervisory Board.

Information on the inclusion of non-financial ESG key performance indicators in the remuneration of the Board of Management is presented in the Annual Report.

 [Annual Report 2024, page 32](#)

Sustainability organization

04



Strategic approach for greater sustainability

ESRS 2 SBM-1
GRI 2-22

Guided by our corporate strategy, “The Next Level. Together.”, our company’s purpose, and our vision and mission, we continue to work on achieving our ESG goals and making TÜV SÜD a sustainability-oriented organization.

Our corporate direction takes into account our societal mission and the impact of our corporate actions on society and the environment. Sustainability is therefore firmly enshrined in our corporate actions, which are based on integrity, transparency and accountability. Compliance with laws and legal requirements is a matter of course for us. In some rare cases, our business activities, services and also our business relationships could harbor risks, such as corruption or environmental risks as well as risks along the supply chain. We mitigate these risks through internal processes, rules and monitoring, using a quality, risk and compliance management system. These systems cover all TÜV SÜD entities around the world.

Our extensive industry knowledge and experience in the area of sustainability form the foundation for realizing this strategy in our company. In addition, our ambitions in the three areas of “environment”, “social” and “good corporate

governance” are also reviewed regularly in order to be able to respond fast to changing framework conditions. In this way, we ensure that TÜV SÜD also positions itself sustainably in the future.

Our sustainability activities also support the Sustainable Development Goals (SDGs) of the United Nations. The following SDGs are particularly relevant for our company:



Good health and wellbeing



Quality education



Gender equality



Affordable and clean energy



Decent work and economic growth



Responsible consumption and production



Climate action

We actively support these SDGs both globally and locally. The following sections of this report explain how we are striving to meet the individual SDGs and what specific contribution we are making to achieve this.

ESG management policy

GRI 2-23 | GRI 2-24

Our ESG management policy provides a system for classifying all TÜV SÜD activities in the ESG-related areas and establishes a globally binding framework for action, including the definition of roles and responsibilities in all phases of the management cycle for ESG activities.

In addition, this policy affirms TÜV SÜD’s commitment to the precautionary principle. In this way, we both express our responsibility for the generations to come and set out our own fundamental position with regard to risks of all kinds.












Systematic sustainability controlling

ESRS 2 SBM-1
GRI 2-13

The ambitions and targets, along with the achievement of targets, are reviewed annually, as are the planned actions, and adapted where necessary. The management of this process is based on specific ESG non-financial key performance indicators (KPIs); sustainability controlling comprises the top 10 ESG performance indicators. The reporting is supplemented by other ESG key performance indicators. 1105

Our ESG targets

05

Strategic pillars	Environment	Social	Good corporate governance
	 Environment	 Own workforce	 Society
	 Corporate governance		
SDGs	<div><div>13 CLIMATE ACTION</div></div> <div><div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div></div>	<div><div>8 DECENT WORK AND ECONOMIC GROWTH</div></div> <div><div>7 AFFORDABLE AND CLEAN ENERGY</div></div> <div><div>5 GENDER EQUALITY</div></div>	<div><div>4 QUALITY EDUCATION</div></div> <div><div>3 GOOD HEALTH AND WELL-BEING</div></div>
Targets	<div>Offset GHG emissions from business operations in 2025¹</div> <div>Reduction of GHG² emissions</div> <div>Increased use of renewable energies</div> <div>Sustainable green investments</div>	<div>Increasing diversity in the company</div> <div>Promoting employee training</div> <div>Reducing accidents</div>	<div>Focus on compliance training for employees</div> <div>Tracking compliance reports</div> <div>Using suppliers with an SCoC³ declaration of conformity</div>
KPIs	<div>GHG emissions [t CO₂e]</div> <div>Energy consumption/revenue [Mwh/€ million]</div> <div>Share of green electricity [as a %]</div> <div>Expenditure for green investments [in € million]</div>	<div>Women in management positions [as a %]</div> <div>Average number of hours of training per employee per year [Øh/year]</div> <div>LTIR⁴</div>	<div>Participation rate [as a % of active employees]</div> <div>Number of tracked compliance reports</div> <div>Expenditure at suppliers with SCoC [as a % of total expenditure]</div>

1 Scope 1, Scope 2 and business travel.
2 GHG: Greenhouse gas
3 TÜV SÜD Supplier Code of Conduct (SCoC).
4 LTIR: Lost time incident rate.

The CSO monitors the actions and activities to achieve the targets across the Group. The corporate functions support the implementation of the required actions and develop individual activities to achieve the targets. The regional and local management structures in the national entities are responsible for managing and implementing these actions

locally. They also supplement the group targets with their own local initiatives. In this way, we ensure our activities in the three ESG areas are designed to achieve the highest impact.

Our value chain

GRI 2-6 | GRI 2-23 | GRI 2-24 | GRI 2-25

Our customer base is just as diverse as our service portfolio. It includes businesses, public institutions and private end customers. With the result of our core activities, customers can be confident that their processes, systems, products, facilities and vehicles meet the relevant requirements in respect of quality, standards and regulatory matters.

The specialist knowledge of TÜV SÜD's technical experts is crucial in order to offer these services on a global scale but with a local touch. The aim is to provide customers, as far as possible, with the expertise they need wherever and whenever this is required. If this is not possible using in-house resources, external experts are deployed in certain divisions and regions to carry out testing, inspections, audits or training on behalf of TÜV SÜD. These external experts are well trained and are often self-employed rather than employees. TÜV SÜD takes all necessary measures to ensure that these external experts comply with the requirements of impartiality, independence and confidentiality. For example, conformity assessments carried out by external experts are approved exclusively by suitably qualified TÜV SÜD employees. They are recorded under the ESRS standard S1 Own workforce.

Another important area in the upstream value chain is the procurement of testing facility and office furnishing and fixtures as well as IT, testing and inspection equipment.

All partners in the upstream value chain, both individuals and companies, are carefully selected according to defined criteria and undertake to comply with the same rules of conduct as TÜV SÜD employees. The Supplier Code of Conduct sets out further requirements regarding social and ecological responsibility as well as fair, responsible, and integrity-based business practices. TÜV SÜD works together with its business partners using supplier audits and providing training for suppliers on sustainability-related topics and offers the TÜV SÜD Trust Channel as an external platform for reporting critical concerns.

[↔ Our whistleblowing system – the TÜV SÜD Trust Channel, see page 67](#)

Our stakeholders

ESRS 2 SBM-2

GRI 2-29

Identifying our stakeholders

An internal working group determines and reviews the composition and relevance of TÜV SÜD's internal and external stakeholders at least every three years.

The identified stakeholders are classified based on the significance of their roles for the fulfillment of our societal mission, their contribution to the company's success and the nature of the impact they have on the company. The influence of the company's business activities on its stakeholders is also assessed.

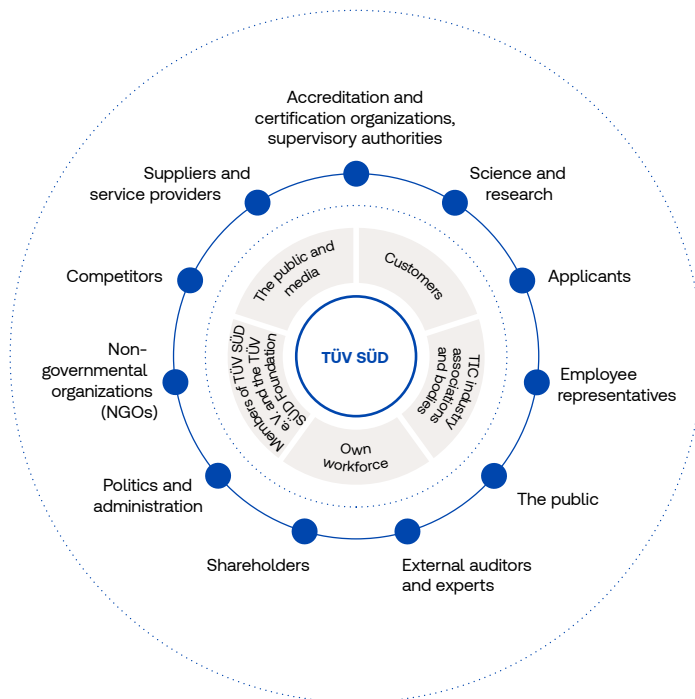
We have currently identified five stakeholder groups that play the most significant role in our company's success and in fulfilling our mission for society. We assume that the composition of these groups will remain relatively stable in the long term due to their relevance. Individual stakeholders or stakeholder groups, on the other hand, change more frequently.

Stakeholder dialog

Our stakeholder engagement is based on transparency, sustainability and cooperation. Systematic stakeholder dialog helps us to familiarize ourselves with the needs, expectations or ideas of our stakeholders. This regular exchange of ideas further assists us in determining the direction of our sustainability strategy, regularly reviewing this strategy and confirming the main sustainability-related topics. **02**

Stakeholders at a glance

06



Particularly relevant stakeholder groups

Stakeholder dialog

02

Stakeholder groups	Forms of dialog and communication channels	Objective of the engagement	Examples of the engagement
Own workforce	Internal media, employee surveys via People's Voice, employee networks (prOUT, Multi-Culti, incluZone), employee representatives on the Supervisory Board, employee development meetings	Promoting employee engagement and dialog with employees, inclusion of the perceptions and experiences of the workforce	Quarterly communication by the Board of Management on business development, global initiatives such as sustainability days, support for employee networks
Customers	Social media, customer events, trade fairs, strategic and key account management, dialog with clients and customer surveys	Ensuring customer satisfaction and market adaptation, providing ideas for innovations, building trust	Participation in ESG ratings at the customer's request, networking event for dialog with customers, implementation of projects in partnership with customers
Suppliers and service providers	Supplier assessments, supplier surveys and training courses	Ensuring supply chain transparency and security, monitoring compliance with the Supplier Code of Conduct, promoting sustainable procurement	Review of the supply chain in accordance with the Lieferkettensorgfaltspflichtengesetz (LkSG; German Act on Corporate Due Diligence in Supply Chains), ESG training courses for suppliers
TIC industry associations and organizations	Participation in joint project groups and committees, memberships of initiatives and associations	Promoting dialog on industry-specific specialist topics, further development and quality assurance of testing services	Membership of the TÜV-Verband, membership of the TIC Council
Competitors	Exchange of experience on specialist topics at national and international level, membership of national and international industry associations	Uniform testing processes and interpretation of regulations and standards, representation of the interests and quality standards of the sector	Exchange on quality and innovation standards
Politics and administration	Technical consultation for committees organized by authorities or political associations, participation in dialog events, drafting of white papers and opinions/petitions	Consultation/exchange on regulatory requirements and technical safety, technical cooperation in the development and further development of standards	Expert whitepapers for political decisions
Public and the media	Responding to inquiries, company reporting, press releases, podcasts	Promotion of transparency and public perception	Annual and sustainability report, active placement of company news in the media, quarterly customer magazine, podcasts on various technical topics, consumer information
Accreditation and certification organizations, supervisory authorities	Audits at TÜV SÜD companies by external certification organizations and supervisory authorities, exchange of experience, committee work	Quality assurance and process optimization, standard setting	Creating added value for customers, promoting trust in compliance with regulations
Employee representatives	Various workshop formats, meetings, all-staff meetings	Close collaboration with and involvement of employee representatives	Collective bargaining, group works agreements
External auditors and experts	Training and further education events, exchanges of experience and networking events	Promotion of commitment, quality assurance and internal dialog	Special training courses offered by TÜV SÜD Academy
Applicants	Non-specific communication via employer branding, specific application management by HR, feedback on the application process, global career website	Improving employer attractiveness, highlighting career opportunities and increasing the efficiency of the application process	Corporate Ambassador Program, consistently good ratings in employer rankings and awards such as the "automotive TopCareer AWARD"
Science and research	Project-based collaboration, lectures, trade fairs, dialog events	Promoting young STEM talent and scientific standards	Sponsors of initiatives such as Deutschlandstipendium, acatech, Stifterverband, Joblinge
Non-governmental organizations (NGOs)	Dialog events, answering inquiries	Promoting sustainable initiatives and greater sustainability	Joint projects and initiatives in the area of environment and social responsibility

Our materiality assessment

ESRS 2 IRO-1 | ESRS 2 IRO-2
GRI 2-29 | GRI 3-1

We use the materiality assessment to identify the sustainability topics that are currently relevant for TÜV SÜD from the perspective of stakeholders and the company.

The materiality assessment forms the basis for the non-financial reporting. It links the identified topics that are material to the company and its stakeholders with the contents of the report. The materiality assessment is an integral part of TÜV SÜD's sustainability management and was carried out pursuant to the standards of the GRI until 2023. In the reporting year 2024, the switch was made to a double materiality assessment in accordance with the requirements of the ESRS.

During the data collection process, information from the materiality assessment according to GRI, benchmark analyses, the results of research from ESG standards (e.g., ISSB, SASB) as well as internal and external topics, trends and challenges were compiled. This data was assigned to the ESRS topics, sub-topics and the respective sub-sub-topics, with missing ESRS topics being added. This resulted in a comprehensive list of possible topics that could be relevant for TÜV SÜD and serves as a baseline for determining impacts, opportunities and risks.

The identification and assessment of impacts on society and the environment was carried out in several steps:

In a first step, sub-topics that are not relevant to TÜV SÜD were excluded, providing justification for the exclusion in each case. The shortened list was discussed internally in a workshop with representatives of the corporate functions (Human Resources (HR), Legal and Compliance, Procurement, Technical Compliance and Quality Management, Real Estate, Cybersecurity and Data Protection) in their role as experts and employees of TÜV SÜD. The list of topics was also adapted and supplemented in this step, and the workshop participants also carried out an assessment of impacts.

Subsequently, the representatives of all divisions and regions also assessed the impacts of the potential topics identified in the workshop using a standardized questionnaire. No adjustments or additions were made as a result of this survey. The results from the workshop and the questionnaire were incorporated into a consolidated analysis and evaluation.

The external exchange took place with a research institution and in the form of a written stakeholder survey. In a direct exchange, the research institution analyzed the overview of the topics, added possible impacts and also assessed the impacts in terms of whether they were positive/negative and potential/actual. The external stakeholder survey was aimed at customers, suppliers, non-governmental organizations, industry associations and research institutions. We used the results of the survey to validate the impacts determined

internally. For the reporting, we classified the impacts for each sub-topic according to their significance and summarized them thematically.

The identification and assessment of opportunities and risks (financial impacts) was also carried out in several steps:

Together with representatives of the corporate functions, risks and opportunities relating to the possible topics on the shortened list were discussed in a workshop. These were reconciled with the risk reporting. In this regard, the risk management process is still independent of the assessment of opportunities and risks for the materiality assessment.

The corporate functions then subsequently allocated the opportunities and risks relevant to them to the topics and sub-topics as well as the respective sub-sub-topics and assessed them in terms of relevance, probability of occurrence and time horizon (short, medium and long-term). We supplemented this assessment with qualitative indicators and the classification in the value chain.

We assessed the plausibility of the resulting overview in a direct exchange with a research institution. A preliminary materiality assessment was derived from the results, which was presented to external interest groups (customers, suppliers, industry associations, non-governmental organizations

and research institutions) for validation as part of the stakeholder survey. The stakeholders recommended a higher rating for the sub-topic occupational health and safety, while the topics E1 Climate Change and E3 Water and Marine Resources were classified as less important.

We transferred all of these insights into the final materiality assessment. We set the materiality threshold, which is indicated on a scale from “very low” to “very high”, above “low” and below “high”.














The material sustainability topics identified in the materiality assessment are organized by topic in the overview Materiality assessment: Allocation by topics. For clarity of presentation, individual sub-topics were combined into action areas.

We also provide information on the impacts of our services on consumers and end customers. In doing so, we live up to TÜV SÜD's purpose, which is to protect people, the environment and assets from technology-related risks. We also make certain disclosures on water consumption and waste in order to continue the established non-financial reporting in these areas. Taxes also remain a relevant topic for TÜV SÜD in 2024 in terms of non-financial reporting, which is reported in accordance with GRI 207 Taxes, although it is not covered by the requirements of the CSRD.

Materiality assessment: Allocation by topic

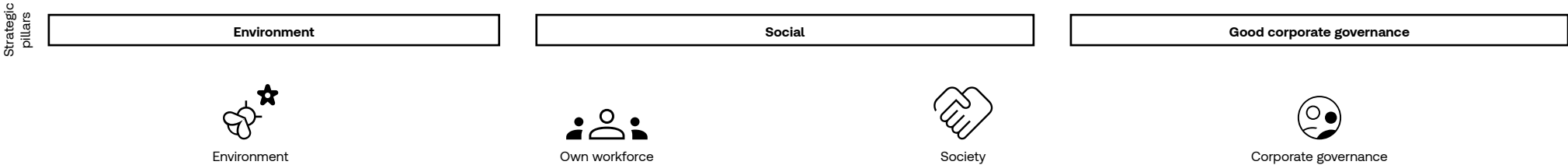
GRI 3-2

03

Chapter	Material topic	ESRS topics	SDG
Environment	Climate change	E1 Climate change mitigation, climate change adaptation, energy	7  13 
Social	Employer attractiveness	S1 Secure employment (S1-11), appropriate pay (S1-10), social dialog (S1-8), collective bargaining and freedom of association, consultation and participation rights of workers, working time	8 
	Personnel development and learning	S1 Training and skills development (S1-13)	4 
	Diversity and inclusion	S1 Diversity (S1-9), inclusion (S1-12), gender equality and equal pay, measures against violence and harassment in the workplace	5 
	Work-life balance	S1 Work-life balance (S1-15)	3 
	Occupational health and safety	S1 Occupational health and safety (S1-14)	3 
	Respect of human rights	S1/S2/S3/S4 Human rights	8 
Good corporate governance	Compliance	G1 Corporate culture (G1-1), protection of whistleblowers, anti-corruption and anti-bribery (G1-3), political engagement and lobbying activities (G1-5)	8 
	Responsible business practices	G1 Management of relationships with suppliers (G1-2)	8  12  13 
	Data protection and IT security	S1/S2/S3/S4 Privacy	
Other sustainability aspects			
Environment	Waste and water management	Water consumption	12 
		Waste	12 
Social	Safety for consumers and end-users	S4 Safety for consumers and end-users	
Good corporate governance	Taxes		

Our ESG ambitions and material topics

ESRS 2 SBM-3
GRI 2-23 | GRI 3-3 | GRI 201-2



Our ambition
We want to minimize the negative environmental impact of our business activities and, in doing so, play our part in mitigating climate change and preserving resources.

Environment
Climate change is of particular relevance to TÜV SÜD both in terms of our customers' value chain and our own value chain. Our strategic focus is to support customers in their development towards greater sustainability with training, verification/validation and other services. This offers opportunities to drive forward sustainable development and indirectly reduce the impact on the climate.

TÜV SÜD wants to play a pioneering role in the verification/validation and certification of decarbonization measures. At the same time, we are driving forward the use of renewable energy within the company and increasing energy efficiency, particularly in the area of buildings and mobility, in order to achieve our emissions targets and reduce energy costs. Material risks for TÜV SÜD arise from regulatory changes to climate-related certification and accreditation standards, from a possible failure to meet the STBi target values or from emission reductions and target values required by customers. This could result in a loss of market share and customers, and generate follow-up costs for meeting these requirements.

The main impacts of TÜV SÜD's business activities result from greenhouse gas emissions (GHG emissions) caused by business travel by the specialists who provide their services on site at the customer's premises. To a lesser extent, customer travel also has an impact in this regard, particularly for training events. Where possible, we offer remote audits or virtual training in order to avoid GHG emissions from travel. Energy consumption from our own buildings also plays an important role. While more severe weather events or rising sea levels have little impact on our core business, rising average temperatures could lead to increased energy and refrigerant consumption and therefore in turn to higher GHG emissions. Therefore, building and energy efficiency play a key role in risk management. In addition, with its services, TÜV SÜD is supporting sustainable technologies that help to mitigate the impact of climate change and support the process of adapting to climate change.

→ Environment, see page 23 – 34

Our ambition
We are shaping the business success of tomorrow by continuing to strengthen our employees and develop their skills in a modern working environment founded on mutual trust. At the same time, we can have a positive impact on our wider environment through our business activities. This applies in particular with regard to the protection of human rights.

Social
At TÜV SÜD, the focus is on people – both our own workforce and workers in the value chain. In this regard, individual aspects are weighted differently for us. In the topic area ESRS S1 Own Workforce, this fact has been visualized in the materiality assessment using five categories. The categories follow HR management approaches and are divided into employer attractiveness, work-life balance, diversity and inclusion, occupational health and safety as well as personnel development and learning. Respect for human rights is addressed in a separate section in order to emphasize its importance not only for the company's own employees, but also in the value chain. The most important opportunities lie in TÜV SÜD's ability to attract new talent, retain existing specialists within the company and continuously develop the expertise of all employees. If we fail to do so, this will also result in significant risks. This is particularly relevant for the company's own growth targets, which require a continuous increase in the number of employees and the corresponding expertise.

The most important impacts on TÜV SÜD's business activities relate to the creation of a safe, healthy and open working environment. This includes compliance with occupational health and safety regulations, appropriate pay and fair treatment of one another. In addition, the extensive training and further education program ensures that our employees can meet the requirements set by accreditation bodies and regulatory authorities. The consistent respect for human rights in TÜV SÜD's business activities also has an impact on the wider environment, in particular on the supply chain. Further impacts arise, for example, from the inspection or testing of technical equipment on behalf of customers; TÜV SÜD's technical inspections help our customers to regularly monitor potential risks that may arise from their technical equipment.

→ Social, see page 35 – 61

Our ambition
We want to constantly support the excellence and effectiveness of our corporate governance.

Good corporate governance
For our business activities, good corporate governance, compliance with laws and standards, and working in accordance with the rules are basic requirements. Quality and trust, neutrality and safety – that's what TÜV SÜD stands for. These values are anchored in the organization through the TÜV SÜD Code of Conduct, for example. The greatest risks for TÜV SÜD arise from non-compliant behavior, a perceived lack of neutrality or inadequate quality of the services provided, which can lead to reputational damage, loss of accreditations and certifications and, as a result, possible legal proceedings. In addition, the introduction of new regulations and standards could exclude TÜV SÜD from providing certain services or significantly hinder market access.

Opportunities arise for TÜV SÜD from the development and introduction of new safety standards with the aim of improving the safety and sustainability of products, services and processes in general. In this regard, we are also committed to setting the industry standards for the TIC industry. Many of our services already exceed legal requirements, particularly with regard to sustainability and digitalization.

As part of good corporate governance, TÜV SÜD's business activities have a number of impacts on the wider environment. Respect for human rights, in particular the exclusion of child and forced labor and modern slavery, is carried into the supply chain via the Supplier Code of Conduct and has a positive influence on suppliers' employment practices. TÜV SÜD ensures the security of data and IT infrastructures through internal policies and safeguards as well as a corresponding range of services.

→ Good corporate governance, see page 62 – 76




ENVIRONMENT

E1 Climate change

Our ambition

We want to minimize the negative environmental impact of our business activities and, in doing so, play our part in mitigating climate change and preserving resources.

Our targets

 Targets	 Actions	 Current status
From 2025, we will offset the remaining GHG emissions from our business operations (Scope 1, 2 and 3: business travel)	Consistently improve the data quality of our GHG inventory and energy monitoring system Emission reduction measures, in particular within our direct business activities (Scope 1, 2 and 3.6)	Voluntary offsetting of 17,564t CO ₂ e, which is 16.6% of our total emissions (Scope 1, 2 and 3: business travel) Increase in electricity consumption in buildings by 5% and heating reduced by 4% compared to 2023
By 2050, we aim to achieve net zero emissions along the entire value chain by reducing our GHG emissions by 90% compared to the base year 2023 (Scope 1, 2 and 3)	Expansion of the reporting boundary of our GHG inventory to include all relevant Scope 3 categories Submission of our targets to the Science Based Targets initiative (SBTi) for validation	Savings of more than 1,000t CO ₂ e in our upstream value chain alone compared to 2023 through intensive cooperation with our suppliers
We will steadily increase the share of electricity from renewable resources in proportion to total electricity consumption	Installation and expansion of photovoltaic systems (PV systems) in Germany and abroad Elimination of fossil-fuel incinerators from our own buildings	Over 1,000 MWh of electricity generated from PV systems

The sustainability targets – first and foremost the achievement of net zero emissions – were approved by the Board of Management. The Board of Management and Supervisory Board are regularly informed about the progress of target achievement and all relevant environmental key performance indicators.

ESRS E1-1 | ESRS E1-4
GRI 2-12

Identified material impacts, risks and opportunities: Environment

04

ESRS 2 SBM-3

GRI 3-2 | GRI 3-3 | GRI 201-2

Topic	Description	Impact/opportunity/risk
Climate change	Climate change mitigation	
	Through targeted climate change mitigation activities, TÜV SÜD is reducing the company's GHG emissions and thus contributing to the mitigation of climate change.	Impact
	GHG emissions at TÜV SÜD are primarily caused by business travel when providing services on site and by energy consumption in the operation of buildings.	Impact
	Customers and legislators have specific requirements in terms of climate and environmental protection. Failure to meet these requirements could have a negative impact on TÜV SÜD's market success. Financial risks and reputational damage can also arise if laws are violated.	Transition risk
	In order to promote the use of renewable energies in the building and mobility sector and thus achieve the climate targets set, high financial expenditure may be necessary.	Transition risk
	Energy	
	At the same time, energy savings and the use of renewable energy can lead to more cost-effective operation of buildings and vehicles and help to achieve the climate targets that have been set.	Opportunity
	To achieve the climate targets we need to ensure that travel associated with TÜV SÜD's services uses low-emission means of transport.	Transition risk
	Climate change adaptation	
	Rising average temperatures as a result of climate change can lead to increased energy and refrigerant consumption. Increased costs and rising GHG emissions would be the consequences of this.	Physical risk
	With a broad range of services, TÜV SÜD supports customers on their way to greater sustainability and thus also makes an indirect contribution to climate change mitigation. At the same time, TÜV SÜD is opening up new market opportunities through sustainability-related services, such as the verification/validation and certification of decarbonization measures.	Opportunity
	TÜV SÜD can benefit from its commitment to sustainability, as customers are increasingly using the sustainability performance of their business partners as a criterion when awarding contracts.	Opportunity
	We have implemented various measures to ensure the health and safety of our employees, including the installation of effective heat and sun protection systems at our sites, the adjustment of working hours and break regulations during heat waves and the implementation of information programs on how to deal with extreme climatic situations.	Impact

As a technical service provider, our ecological footprint is considerably smaller than that of companies in other industries. As part of the materiality assessment, we carried out a climate risk analysis for the first time, which showed that climate change mitigation is important within our company as the GHG emissions caused by our business activities are the biggest factor influencing our company's impact on the environment. Consequently, we take our responsibility for the impact of our business activities on the environment and climate seriously. We are guided in this endeavor by the United Nations Sustainable Development Goals, among other things. Our primary focus is still on the following SDGs:

GRI 2-23



Affordable and clean energy



Sustainable consumption and production

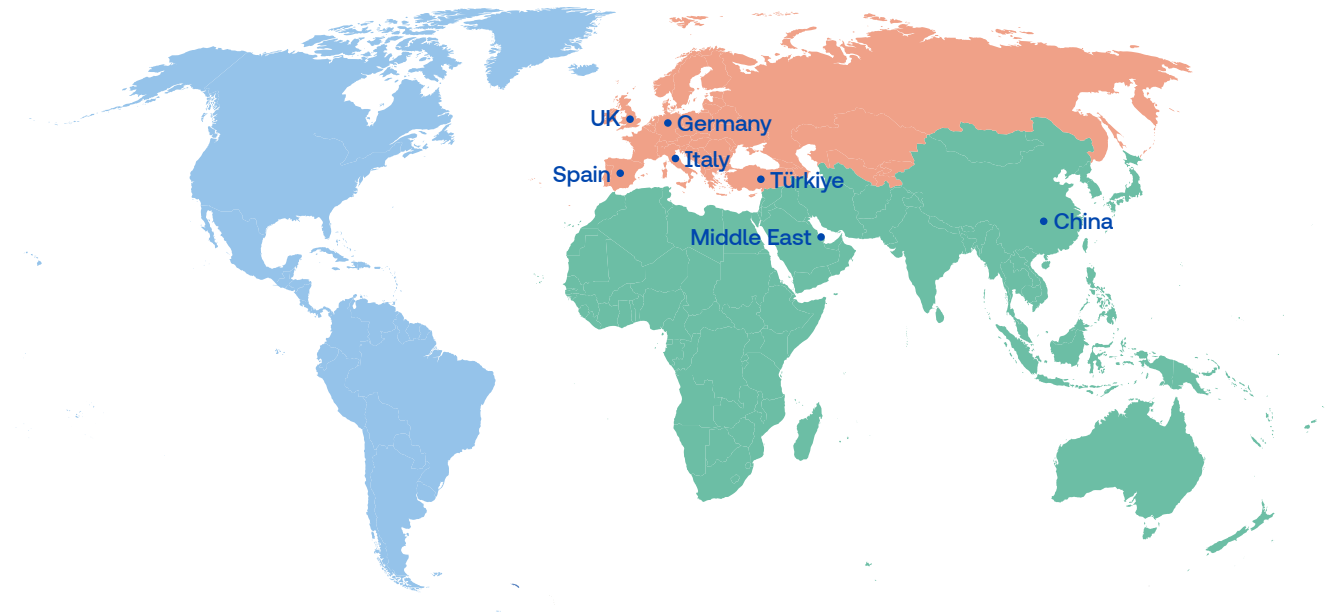


Climate action

We are focused on environmental friendliness and have introduced corporate environmental management systems. In 2024, a total of 20 TÜV SÜD entities were awarded environmental management certifications in accordance with ISO 14001 or EMAS. We would like to build on these efforts and obtain additional certifications.

Environmental management certifications at TÜV SÜD¹

09



1 20 certifications in accordance with ISO 14001 and EMAS at individual TÜV SÜD entities

Specific measures are drawn up in interdisciplinary teams ranging from the sustainable design of the IT infrastructure through to the environmentally-friendly disposal of waste at our locations worldwide. Our Procurement function also actively engages our supply chain. Individual actions are described below for each topic.

GRI 2-24

- ⇒ Managing the use of energy, see page 29
- ⇒ Employee mobility, see page 31
- ⇒ Reducing the use of materials, strengthening the circular economy, see page 32
- ⇒ Actions related to sustainability in the supply chain, see page 74

In order to raise the environmental awareness of our employees, mandatory online sustainability training is provided worldwide every two years, drawing attention to the Group's policies and guidelines.

Our internal communications regularly highlight opportunities to practice environmental awareness in our daily working life. We use various internal company channels to report on relevant actions and resolutions as well as actions taken by individual TÜV SÜD entities with the aim of heightening our employees' level of awareness and motivating them to help us achieve our sustainability targets.

Climate change

ESRS E1-1 | ESRS E1-4
GRI 2-23 | GRI 2-24 | GRI 305/3-3

TÜV SÜD is committed to the Paris Climate Agreement and wants to make a contribution to limiting global warming as far as possible. With this in mind, in 2023 we embarked on a decarbonization path aimed at operating our business in a manner that is as climate-friendly as possible. The main aim here is to reduce the use of resources and avoid GHG emissions.

By joining the Science Based Targets initiative (SBTi) in 2022, we made a commitment to operate within the target of 1.5°C and to continuously lower GHG emissions in order to limit adverse effects of our business on the climate. In the reporting year, we further set out the details of our climate strategy and were one of the few companies in our sector to define science-based climate targets that are in line with the ambition of the Paris Climate Agreement. At the end of 2024, we initiated the process for validation of these climate targets by the SBTi and expect the corresponding confirmation in the first half of 2025.

Specifically, we have set ourselves the following targets:

- Starting from the base year 2023, we aim to reduce absolute GHG emissions in our business operations (Scope 1 and 2) by 42% by 2030. Over the same period, we plan to reduce absolute GHG emissions from purchased goods, capital goods, upstream transport and sales activities and business travel (Scope 3) by 25%. These targets cover over 70% of our GHG sources included in the inventory.

- Our aim is to achieve net-zero GHG emissions for TÜV SÜD by 2050. To this end, we aim to reduce key GHG emissions along our value chain (Scope 1, 2 and 3) by 90% compared to the base year 2023. The residual, unavoidable GHG emissions will then be offset by means of climate protection projects to permanently absorb and remove the carbon from the atmosphere (removal projects).

- In order to make an additional positive contribution to climate protection, from 2025¹ onwards we will voluntarily offset all remaining GHG emissions over which we have significant influence (Scope 1, Scope 2, Scope 3: business travel) by making use of carbon certificates in accordance with recognized standards (for example the Gold Standard). We already voluntarily offset around 17,600t CO₂ in this way in 2024.

Our transition plan

ESRS E1-1 | ESRS E1-4

When providing greater detail on our climate strategy, we expanded the existing decarbonization path into a transition plan and defined five central levers for our activities.

Within our business operations, these are:

- promoting the energy efficiency of our own buildings,
- the use of renewable energy sources at our locations and
- the increasing electrification of our own vehicle fleet.

We also have two levers available to us along our value chain:

- the use of sustainable mobility solutions for our employees and
- sustainable procurement.

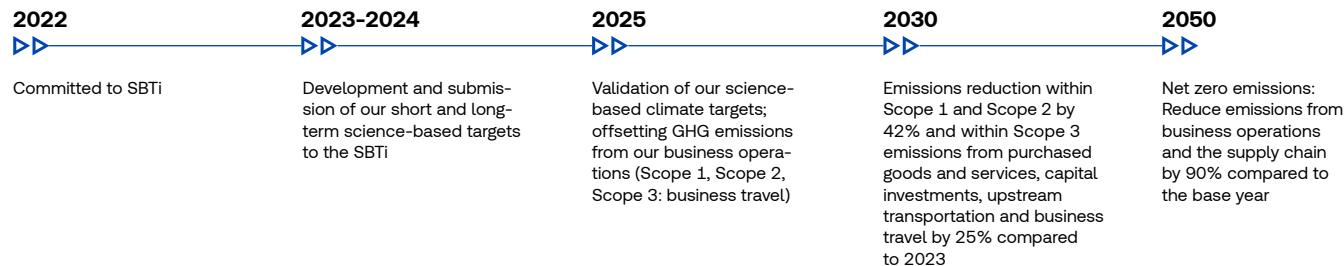
The transition plan brings the levers together with our targets and places them in the context of our economic activities.

While we are continuously working to improve energy efficiency and expand our use of renewable energy sources at our sites, in 2024 we strengthened our cooperation with our suppliers, in particular with regard to our GHG inventory. The targeted exchange and improved data collection has significantly increased the data quality of our GHG inventory. At the same time, potential for reducing emissions was identified and initial savings realized. 11 10

1. From the end of 2025 onwards, based on GHG emissions from the calendar year 2025.

Our path to net zero

10



Footprint. Our GHG inventory is aligned to the Greenhouse Gas Protocol (GHG Protocol) and the international DIN EN ISO 14064-1 standard, albeit without striving for full compliance. We currently do not carry out internal carbon pricing.

TÜV SÜD's greenhouse gas inventory

ESRS E1-6

GRI 2-4 | GRI 305-1 | GRI 305-2 | GRI 305-3 | GRI 305-4 | GRI 305-5

The data collected comprise the direct GHG emissions from combustion processes and fugitive refrigerants (Scope 1) and the indirect GHG emissions from the procurement of energy (Scope 2). For the first time, we also report the GHG emissions of the upstream and downstream processes (Scope 3).

When calculating GHG emissions, we take into account grid-specific aspects and factors in Germany and abroad and use the market-based method according to the GHG Protocol. The expenditure-based approach was used for a few items in our GHG inventory. We continue to rely on extrapolations in some cases.

In 2024, new methods and findings enabled us to further improve both the data base and the quality of the emissions calculation. New findings made it necessary to recalculate our base year of 2023. The organizational and reporting boundaries of the respective annual inventories were expanded and aligned to enable comparisons.

Policies and management

ESRS E1-2

GRI 2-23 | GRI 2-24

For the topic environment, our **environmental policy** defines the specific focus of our corporate environmental management and the corresponding responsibilities. The focus here is on the careful use of natural resources.

For example, the **waste prevention policy** contained in the environmental policy provides the framework for the proper handling of resources and waste in the company. The **handling of refrigerants in the company** will be addressed in the environmental policy. This extension of the policy will contain clear requirements for the use of refrigerants that are as climate-friendly as possible in order to minimize the negative impact of our business activities.

In addition, we are currently working on a group-wide **policy on the use of renewable energy in building operations**. Further policies support our efforts to structure our business operations in the most resource-efficient manner possible. These include, for example, our global travel policy and our procurement policy.

Greenhouse gas inventory is the foundation

ESRS 2 BP-2 | ESRS E1-8

Our GHG inventory provides an overview of how we are using resources and the impact of our business operations on the climate. We constantly update the inventory to make our measures more efficient. The total GHG emissions from our activities over an entire year give us our **Corporate Carbon**

GHG emissions			05
in t CO ₂ e	2024	2023	
Scope 1	30,407.2	28,258.3	
Scope 2	37,044.6	33,681.0	
Scope 3 (limited reporting boundary) ¹	38,628.8	37,117.1	
Scope 3 ² (additional material GHG sources)	205,881.6	212,580.3	
Total (limited reporting boundary) ¹	106,080.7	99,056.4	
Total²	311,962.3	311,636.7	
GHG emissions intensity			
per employee (limited reporting boundary; capita)	3.5	3.5	
per employee (limited reporting boundary; FTEs, capacity)	4.0	4.0	
per employee (full reporting boundary; capita)	10.4	11.2	
per employee (full reporting boundary; FTEs, capacity)	11.8	12.5	

1 Scope 1, Scope 2 and Scope 3: Business travel, paper and water consumption.
2 Data includes an extension of Scope 3; prior-year figures have been adjusted.

Our **business activities that we can directly influence** result from Scope 1, Scope 2, Scope 3: Business travel, paper and water consumption (“limited reporting boundary”). In 2024, our activities emitted around 106,080.7t CO₂e (prior year: 99,056.4t CO₂e), which corresponds to 3.5t CO₂e per employee (prior year: 3.5t CO₂e) and 30.9t CO₂e per € million of revenue (prior year: 31.7t CO₂e)

Annual Report 2024, page 88 6/Revenue

In 2024, a total of 311,962.3t CO₂e was emitted across TÜV SÜD’s **entire value chain** (prior year: 311,636.7t CO₂e). This corresponds to around 10.4t CO₂e (prior year: 11.2t CO₂e) per employee and 91.0t CO₂e per € million of revenue

(prior year: 99.7t CO₂e per € million). TÜV SÜD’s business activities in Germany account for 38.1% (prior year: 38.3%) of the reported corporate carbon footprint.

The emissions per employee from emission sources that we can influence directly are unchanged from the prior year. Including other sources of emissions (“full reporting boundary”), there was a decrease in GHG emissions per employee, which can be attributed in particular to lower investment in new buildings and more sustainable procurement. The decline in emissions per € million of revenue is attributable to the higher revenue growth in relation to the increase in emissions.

Managing the use of energy

GRI 302/3-3 | GRI 305/3-3

We categorize our stationary points of consumption based on use into

- office locations,
- technical service centers, and
- testing facilities with a range of testing equipment.

In addition to recording environmental data, we regularly perform energy audits to further optimize the collection of data. The type and scope of data collected are based on the DIN EN ISO 50001 and DIN EN ISO 14064-1 standards. The most recent energy audit was successfully completed in March 2024.

In order to sustainably reduce our energy consumption in buildings and therefore our GHG emissions, we monitor our performance against a series of key performance indicators, including

- the use of energy in MWh in proportion to annual revenue and
- the share of electricity from renewable energies in total electricity consumption in percent.

Energy efficiency in buildings

ESRS E1-1 | ESRS E1-5

GRI 302-1 | GRI 302-3 | GRI 302-4 | GRI 302-5

In order to ensure that our buildings are run more efficiently, we have formulated clear requirements for our locations. The aim is to increase the energy efficiency of buildings and technology as much as possible. As part of our technical monitoring, we constantly measure energy consumption in order to operate the technical installations of our facilities efficiently.

We use energy management software to capture and analyze the energy consumption of our locations in more than 40 countries, where possible at the level of the individual electricity meter. Based on this, potential for action and optimization measures for existing buildings were identified, which are to be implemented by 2029. This includes plans to modernize or demolish buildings, or to move to a more efficient building.

In 2024, TÜV SÜD consumed a total of 151,192.4 MWh energy in buildings² (prior year: 149,605.7 MWh). Of the total consumption, around 71% was attributable to electricity and 29% to heating. This results in energy consumption in buildings² of 44.1 MWh/€ million of revenue for the reporting year (prior year: 47.9 MWh/ € million of revenue). This is an improvement of around 8%, which was achieved in particular through the extensive modernization carried out at our properties. In terms of our workforce, as in the prior year we reduced energy consumption by around 6% per employee. In total, we invested € 32.0 million (prior year: € 25.1 million) in energy-related measures in and around buildings (taxonomy-eligible investments).

Efficient IT infrastructure

ESRS E1-3

GRI 302/3-3 | GRI 305/3-3

A resource-saving, efficient IT infrastructure is another key cornerstone of our climate change mitigation strategy. Here, too, the transition plan defines the framework conditions.

In order to reduce emissions along the value chain and our own electricity consumption, an extensive program to modernize our IT infrastructure is currently underway. Among other things, older network devices and Wi-Fi access points will be replaced with modern, low-consumption devices and new energy-efficient servers will be installed in our technical service centers. Furthermore, we plan to replace all laptops currently in use at TÜV SÜD with new, more energy-efficient devices by 2026.

Promoting the energy transition

ESRS E1-3 | ESRS E1-5

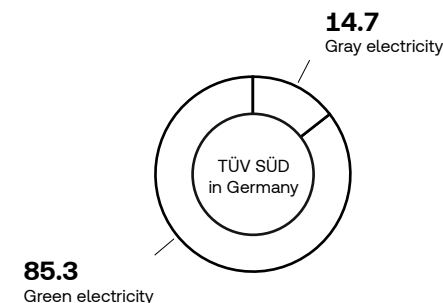
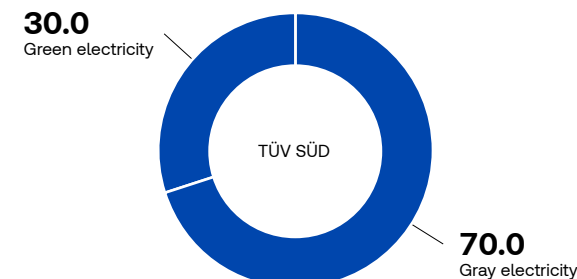
GRI 302/3-3 | GRI 302-1 | GRI 305/3-3

Our aim is to cover our electricity requirements to the greatest extent possible with renewable energies (also referred to here as green electricity). At 85.3%, the share of TÜV SÜD's green electricity in proportion to total electricity consumption in Germany is virtually on a par with the prior year (85.8%). Electricity generated from origins that were not clearly verifiable was included in our GHG inventory as gray electricity. We intend to increase the share of green electricity in total consumption in a targeted manner, especially abroad. Here we continue to be faced with the challenge that in some of our rented buildings, we have no influence on the choice of energy sources, which slows down our expansion of purchased green electricity. In order to

Electricity sources

as a %

11



² This includes electricity for electric vehicles charged at our locations.

actively promote the use of green electricity, we are exploring the possibilities of purchasing electricity from renewable energy sources, either with guarantees of origin or through other contractual arrangements.

In addition to the purchase of green electricity, the expansion of photovoltaic systems (PV systems) plays a major role in our transition plan.

In Germany, for example, all newly built technical service centers were equipped with PV systems and wallboxes. In total, additional PV systems with a total output of around 1,000 kWp were installed on the roofs of our locations in the reporting year. They generated around 1,000 MWh of electricity, which is more than double the amount produced the year before.

New buildings are generally equipped with PV systems and for rented buildings we are also continuing to abide by our transition plan. We therefore make a conscious effort to only move into buildings that can be used with renewable energies.

A current example of this is our new office building in Munich, which has already received platinum pre-certification from the DGNB [“Deutsche Gesellschaft für nachhaltiges Bauen”: German Sustainable Building Council] before it is even finished. The award underpins our holistic commitment to sustainability, as the DGNB criteria cover both environmental requirements as well as socially relevant aspects such as accessibility. Our transition plan also defines the criteria for sustainable construction in the international arena: Our new testing facility in Thailand, which opened in 2024, meets the latest global standards for building materials. By using local and regional supplies during the construction phase, we also helped to support local infrastructure.

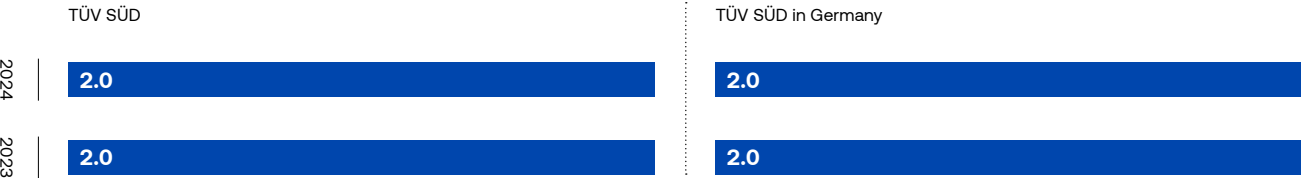
Employee mobility

ESRS E1-2 | E1-6
GRI 2-23 | GRI 2-24 | GRI 305/3-3 | GRI 305-3 | GRI 305-4

Our employees ensure technical safety worldwide and are on site at customers to perform testing of industrial plants and systems, buildings or other facilities. The management of their travel activities plays a key role in achieving our climate targets.

The increase in absolute emissions from business travel³ of around 8% compared to the prior year is in line with the increase in revenue. GHG emissions from employee business travel accounted for 19.5% of our total Corporate Carbon Footprint in 2024 (prior year: 18.1%). Within Germany, GHG emissions from business travel make up 24.4% of our country-specific Corporate Carbon Footprint (prior year: 23.5%). On average, as in the prior year, each employee generated 2.0t CO₂e through business travel in 2024.

Emissions from employee mobility¹
in t CO₂e per capita



1 GHG emissions from physical travel. Other GHG sources that are calculated based on expenditure and included in category 3.6 are not taken into account here. The prior-year figures have been adjusted in line with the full reporting boundary.

Our corporate travel policy aims to keep business travel and the impact of business travel on the climate to a minimum. Clearly defined criteria have to be checked before every trip. We measure the impact of our business travel on the environment and climate with key performance indicators such as

- the share of electric vehicles in our vehicle fleet, and
- total emissions from business travel.

Our annual GHG inventory includes emissions from business trips by air, public transport, rental cars and taxis as well as private or leased vehicles. Emissions from employees commuting to work are also estimated based on survey data and taken into account in the GHG inventory, but are not included in our mobility key performance indicators.

3 In this context, business travel includes business trips by air, public transport, rental cars and taxis as well as private or leased vehicles.

Spotlight on the vehicle fleet

ESRS E1-6

GRI 305-1

In 2024, our vehicle fleet worldwide emitted 23,179.2t CO₂e (including GHG emissions from electricity used for charging), 68.8% of which by our vehicles in Germany. We have therefore identified our vehicle fleet as a key lever for decarbonization and are focusing on moving away from fossil fuels. In 2024, we more than doubled the number of purely electric vehicles in the fleet.

Since October 2021, the fuel consumption and thus the GHG emissions of every leased vehicle at TÜV SÜD has also been directly linked to a measure to mitigate climate change, supporting international climate change mitigation projects that have been certified in accordance with the Gold Standard. In 2024, the volume of emissions offset in this way came to around 17,300t CO₂e (prior year: 16,400t CO₂e).

Promoting sustainable mobility

ESRS E1-3

We will continue to focus on using employee mobility as a major tool to reduce our Corporate Carbon Footprint. For this reason, we are constantly expanding the charging infrastructure at our locations and also installed additional charging points at our offices and technical service centers in Germany in the reporting year.

Our employees also have the option of linking their air travel to carbon offsetting via certified climate change mitigation projects. In addition, to help our employees to keep emissions as low as possible when commuting, we have offered them a range of options for many years.

Locked-in emissions

ESRS E1-1

As part of our transition path, we are also monitoring future GHG emissions that will result from decisions that have already been made (locked-in emissions). These include, for example, emissions from existing buildings or vehicles that are currently still in use. In the reporting year 2024, we carried out initial qualitative assessments to better understand the potential extent of such emissions. These indicate that the share of these emissions in terms of our total emissions is comparatively low.

At the same time, we are continuously working to identify risks at an early stage and take them into account when making investment decisions – for example, by gradually converting to more energy-efficient buildings, electrifying our vehicle fleet or expanding our use of renewable energies. Our goal is to manage climate-relevant impacts in the medium- and long-term in a targeted manner with a view to our decarbonization path.

Reducing the use of materials, strengthening the circular economy⁴

Paper consumption

GRI 301/3-3 | GRI 301-1

Roughly 250t of paper were used at the TÜV SÜD locations in 2024. The German locations account for around 30% of TÜV SÜD's global paper consumption. It is particularly important to us that we buy certified paper sourced from sustainably managed forests, wherever possible. With a view to reducing total paper consumption further, we are stepping up efforts to digitalize our processes.

Use of water

GRI 303/3-3 | GRI 303-5

At TÜV SÜD, water is rarely used in testing processes and for the most part we use service water at our offices. We therefore deduce our effluents from our water consumption and model the corresponding GHG emissions in order to account for both our water consumption and our wastewater volume in the GHG inventory. At our testing facilities and technical service centers, where testing processes can contaminate water, oil separators and other waste water treatments are used. Once cleaned, the water passes into the sewers and is returned to the water cycle.

TÜV SÜD used a total of 284,159.7m³ of fresh water in 2024 (prior year: 271,630.3m³), equivalent to water consumption of 9.5m³ per employee (prior year: 9.7m³).

Waste volume

GRI 2-23 | GRI 2-24 | GRI 306/3-3 | GRI 306-2 | GRI 306-3 | GRI 306-4 | GRI 306-5

We are continuously working on ways to systematically record and monitor waste volumes. How we handle hazardous waste is also a focus here, alongside waste volumes and waste routes. We have also defined criteria at group level for the refrigerant-carrying systems in our testing facilities, with the aim of minimizing their impact on the environment and climate. In the future, we will enshrine these criteria in our environmental policy, which sets the corporate guiding principles for avoiding waste, particularly with regard to our strategy for a circular economy.

⁴ Additional disclosures pursuant to GRI.

In order to promote the circular economy, we are reviewing specific waste concepts and options for separating and processing waste at our locations. At the same time, we try to reuse consumer goods that are no longer needed and thus close the loop. One of the ways we do this is by using a database to redistribute discarded items in a targeted manner. We also involve our supply chain in our circular economy activities: Together with our suppliers, we have developed closed-loop solutions along our supply chain.

↔ Actions related to sustainability in the supply chain, see page 74

For 2023 and 2024, we estimate that we produced around 7,500t of paper and cardboard waste at TÜV SÜD (Germany: 1,800t) and estimate that we recycled and reused 70% of this (Germany: 80%). As in the prior year, the volume of mixed municipal solid waste (commonly referred to as residual waste) was extrapolated to 6,000t worldwide; an estimated 1,800t of this is attributable to our German locations. This waste is thermally treated wherever possible.

Supplementary disclosures

ESRS E1-6
GRI 305-1 | GRI 305-2 | GRI 305-3 | GRI 305-4

GHG emissions

in t CO ₂ e	2024	Base year 2023 ¹
Scope 1 GHG emissions, gross	30,407.2	28,258.3
Scope 2 GHG emissions, market-based gross	37,044.6	33,681.0
Scope 2 GHG emissions, location-based gross	45,895.6	42,745.7
Scope 3 total GHG emissions gross	244,510.4	249,697.4
Scope 3.1: Other purchased products and services	86,933.8	92,836.4
Scope 3.2: Capital goods	15,601.8	20,652.4
Scope 3.3: Fuel and energy-related emissions (not included in Scope 1 and Scope 2)	39,149.9	37,305.5
Scope 3.4: Transportation and distribution	6,912.8	6,204.9
Scope 3.5: Waste	14,289.1	14,274.3
Scope 3.6: Other business travel	42,278.0	40,504.4
Scope 3.7: Employee commuting	31,543.6	30,119.0
Scope 3.13: Downstream leased assets	877.3	933.6
Scope 3.14: Franchises	719.9	667.0
Scope 3.15: Investments	6,204.3	6,200.0
Total GHG emissions (location-based)	320,813.2	320,701.4
Total GHG emissions (market-based)	311,962.3	311,636.7

1 Re-baselining of the base year 2023.

Information from financial reporting

2024	in € million
Net revenue used to calculate GHG intensity	3,429.0
Revenue	3,429.0

Definitions and assessment methods

ESRS E1-6 | ESRS E1-7

GRI 305-1 | GRI 305-2 | GRI 305-3

Reporting boundaries: All fully consolidated subsidiaries in the respective calendar year are included in the GHG inventory, unless otherwise stated. Data are consolidated and emissions quantified centrally for the entire TÜV SÜD Group. The financial control approach is used as a basis.

 [Annual Report 2024, pages 127-131 40/Consolidated entities](#)

To identify the material GHG sources for TÜV SÜD, we applied materiality criteria and a materiality threshold of 5% of total emissions. Changes to historical data may be necessitated, for example, due to improved data, new insights or acquisitions and disposals. If the materiality threshold is exceeded, any resulting net changes are reviewed individually and projected to the base year.

Our reporting year is the calendar year from January 1 to December 31, 2023 was chosen as the base year in order to exclude distortions due to the Covid-19 pandemic and to enable comparisons between all emission categories. If our materiality threshold of 5% is exceeded, the base year is adjusted retrospectively.

In the reporting year, we were able to complete the inventory of the entire value chain and the relevant GHG sources for the first time. This also includes the first-time consideration of all upstream chains of travel activities and the fuels used. The 2023 GHG inventory was therefore expanded to include the entities consolidated for the first time in the reporting year and all material GHG sources.

Emissions quantification: Data collection follows a hierarchy (from the most accurate and preferred to the roughest data source): Wherever possible, primary data is collected directly and specific emission factors are applied. Where primary data cannot be used, secondary data and estimates are derived on the basis of assumptions. If no supplier-specific emission factors are available, we use literature values from recognized databases that describe the underlying conditions as accurately as possible, in accordance with our hierarchy. Finally, we take an expenditure-based approach to estimating our inventory of upstream Scope 3 emissions: emissions are calculated on the basis of expenditure per product group or service, using the associated emission factors (CO₂e per €). This method makes it possible to record upstream and downstream emissions, especially in the absence of primary data from suppliers.

The collection of emissions data for Scope 1 and Scope 2 is predominantly based on primary data. This includes actual consumption data obtained through direct recording, invoices, travel reports and maintenance logs.

Around 33% of Scope 3 emissions are determined on the basis of primary data (e.g., activity data on the consumption of resources such as paper and water, travel in liters and energy consumption of leased assets) or secondary data (e.g., travel in kilometers, estimated energy consumption of leased assets and waste volumes at site level).

Further upstream Scope 3 emissions are calculated using the expenditure-based approach, as described above – for example in Scope 3.1 (purchased goods and services not covered by activity data) and Scope 3.4 (upstream transportation and distribution).

Offsetting: We also want to help mitigate climate change and promote decarbonization in the long term beyond our own value chain. For this reason, we will continue to invest in offsetting projects in accordance with the highest recognized standards. We have not yet invested in removal projects.

Net zero as defined by the SBTi Corporate Net-Zero Standard: A company reduces at least 90% of its total GHG emissions (Scope 1, 2 and 3) by 2050 at the latest and neutralizes the remaining ≤ 10% through durable carbon removals from the atmosphere. Residual emissions may only be offset by durable carbon removal solutions (neutralization).

SOCIAL

S1 Own workforce

Employer attractiveness

Personnel development and learning

Diversity and inclusion

Work-life balance

Occupational health and safety

Respect of human rights




Safety for consumers and end-users

Our ambition

We are shaping the business success of tomorrow by continuing to strengthen our employees and develop their skills in a modern working environment founded on mutual trust. At the same time, we can have a positive impact on our wider environment through our business activities. This applies in particular with regard to the protection of human rights.

Own workforce

Our targets

 Targets	 Actions	 Current status
Increase the share of women in management positions to 30% by 2026	Pay particular attention to women in succession planning Transparency for all open management positions Set up various interview panels to ensure a holistic approach is taken to the assessment	26.8%
Achieve an average of 35 training (learning) hours per employee	Broaden the learning portfolio to include digital formats and portals Promote self-directed learning New development programs for leadership and expertise	34.5 hours
Reduce the accident rate (LTIR) ¹ close to zero	Hold annual safety training Provide personal protective equipment Carry out hazard assessments for all work areas	LTIR = 0.6

Our targets under the own workforce topic area have been approved by the Board of Management. The degree to which the targets have been achieved is measured annually and presented to the Supervisory Board.

ESRS S1-5
GRI 2-12

1 LTIR: Lost time incident rate.

Identified material impacts, risks and opportunities: Own workforce

08

ESRS 2 SBM-3
GRI 3-2 | GRI 3-3

Topic	Description	Impact/ opportunity/ risk
Employer attractiveness		
	The shortage of skilled workers can have an adverse impact on the achievement of TÜV SÜD's growth targets.	Risk
	The shortage of skilled labor may lead to higher wage levels in the TIC sector and have a negative impact on TÜV SÜD's profitability.	Risk
	A shortage of staff can lead to an excessive workload for the existing workforce, which could result in a higher turnover rate.	Risk
	Secure employment	
	TÜV SÜD offers its employees a high degree of job security. This strengthens the economic situation of employees and their families and has a positive impact on their health and wellbeing.	Impact
	Collaboration with employee representatives	
	TÜV SÜD values the equal involvement of employees. Close collaboration with employee representatives has always been a key pillar of our corporate culture. This has a positive impact on employee satisfaction and strengthens their loyalty to the company.	Impact
	Compensation and benefits	
	TÜV SÜD offers fair remuneration. This promotes employee satisfaction and motivation and has a positive impact on the company's success.	Impact
Work-life balance	TÜV SÜD is committed to the principle of adequate wages and equal opportunities for all employees. We are committed to achieving an objective pay system that is fair and equitable.	Impact
	Working time	
	Clearly defined working time regulations protect employees' health.	Impact
	Violations of these regulations can endanger the health of the employees concerned. If laws are also violated, there is a risk of legal consequences and possible reputational damage.	Risk
Diversity and inclusion	Beyond the legal framework, TÜV SÜD offers a large number of working time models to suit employees' individual life situations and improve their work-life balance.	Impact
	TÜV SÜD actively addresses diversity and inclusion of the workforce in order to bring new ideas and perspectives into the entity and to promote social acceptance of all.	Impact
	Incidents of discrimination or unequal treatment can lead to legal disputes and reputational damage.	Risk
	TÜV SÜD promotes an inclusive corporate culture with zero tolerance of any form of harassment or discrimination.	Impact
Personnel development and learning		
	TÜV SÜD invests extensively in the education and training of its employees. Their expertise is the basis for fulfilling our social mission and strengthens public confidence in safety regulations and standards.	Impact
	Deficits in the training of employees can lead to the loss of contracts and accreditations.	Risk
	By investing in the development of its employees, TÜV SÜD can have a positive impact on both its own success and society.	Opportunity
Occupational health and safety		
	TÜV SÜD wants to offer all employees a safe and healthy working environment. To this end, the company also relies on comprehensive health and safety programs, which include regular safety training and the provision of the necessary protective equipment.	Impact

Our HR strategy

GRI 2-23 | GRI 2-24 | GRI 401/3-3 | GRI 402/3-3 | 403/3-3

Our HR strategy is designed to support the development of the company and foster a collaborative culture at TÜV SÜD, thus generating tangible added value. The focus is primarily on four SDGs, which are reflected in TÜV SÜD's commitment to social sustainability:



Good health and wellbeing



Quality education



Gender equality



Decent work and economic growth

Involving our employees, encouraging their personal and professional development and supporting their physical and mental health are high priorities for us. The corporate culture is characterized by mutual respect and exchange in an open

and transparent atmosphere. Social sustainability has been integrated as a corporate value in the global HR strategy, the relevant policies and HR processes. Our engagement in these areas contributes toward creating a more sustainable society while also ensuring our company's long-term success. In addition, companies' corporate social responsibility is an increasing focus of public awareness and is taken as a benchmark in evaluating their attractiveness as employers.

Management of HR operations

ESRS 2 SBM-2 | ESRS S1-4

We intend to increase our workforce by up to 5% a year over the coming years. Attracting these people to TÜV SÜD, integrating them with their skills into our company, and furthering their development present key challenges for our HR function.

In order to meet these challenges and manage HR work efficiently, we have developed a series of group-wide management approaches. The overarching management approach "employer attractiveness" combines basic elements such as appropriate remuneration, social dialog, exchange with employee representatives and other general employee rights. The specific topics are broken down into management approaches covering "personnel development

and learning", "diversity and inclusion", "work-life balance" and "occupational health and safety".

Topic-specific centers of excellence are responsible for implementing the individual management approaches. The implementation and the milestones achieved are regularly reviewed and any need for change is evaluated. The key insights from this process are incorporated into the HR strategy and implemented in the company-wide strategy process.

The majority of HR administration operations at TÜV SÜD are bundled at shared service centers. In day-to-day contact with employees and senior management, their concerns and issues are recorded and appropriate actions are initiated. At the same time, senior management executives have a dashboard available to them to view the main HR parameters and have access to information on successor and HR planning and the group-wide talent pool.

Policies

ESRS S1-1

GRI 2-23 | GRI 2-24 | GRI 406/3-3 | GRI 407/3-3

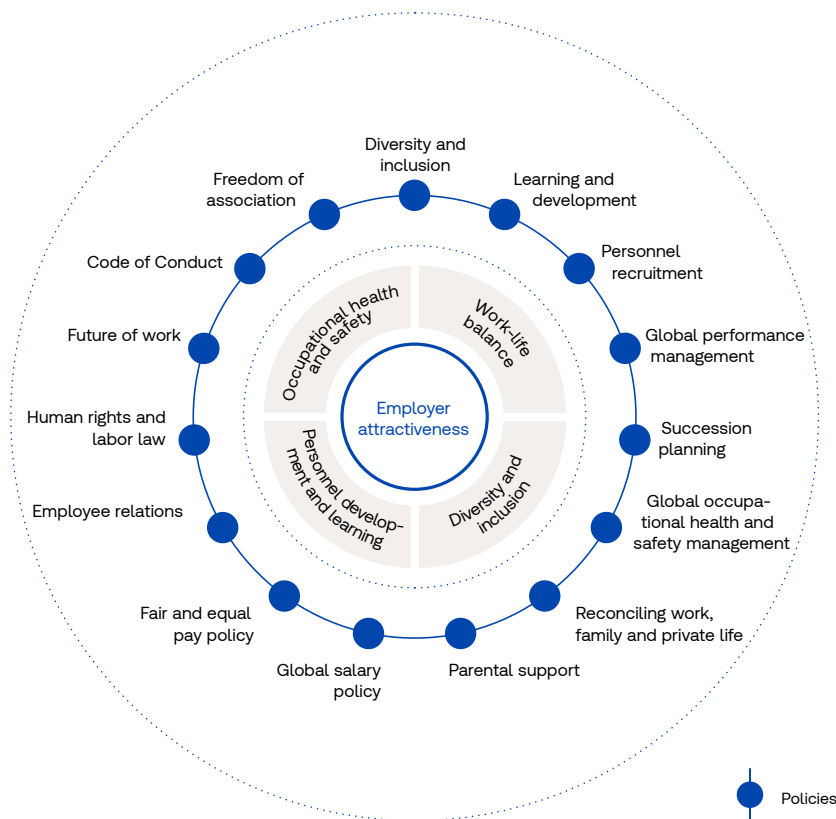
All management approaches are governed by group-wide policies.

The Code of Conduct is at the heart of the TÜV SÜD compliance program and provides guidance on the values that all persons working for or acting on behalf of TÜV SÜD around the world should demonstrate. In addition to the **Code of Conduct**, there are a large number of policies in the HR function that provide greater detail on the specific topics.

[TÜV SÜD Code of Conduct, tuvsud.com](https://tuvsud.com)

Management approaches and HR policies

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The **human rights and labor law policy** underscores the importance of compliance with international human rights and social standards, the promotion of diversity and an inclusive corporate culture, and the prohibition of unethical behavior and discrimination. → [Respect of human rights, see page 58](#)

The **global recruitment policy** describes the corresponding processes within the company; potential external candidates can access this on the global and local TÜV SÜD careers websites.

The **learning and development policy** provides a framework for learning and development in order to develop employees' individual skills in line with their specific current and future tasks, while at the same time aligning the interests of employees with the requirements of the company.

The **global occupational health and safety management policy** aims to keep employees healthy and able to perform their duties. This includes ensuring healthy working conditions and preventing work-related illnesses and accidents, but also strengthening a culture of personal responsibility for safe behavior in the workplace and a healthy lifestyle. It governs the organization of health protection and defined company-wide minimum standards and key performance indicators.

The aim of our policy on **reconciling work, family and private life** is to make rigorous use of the existing HR policy instruments in TÜV SÜD entities in order to reconcile work and family life.

With our **parental support** policy, we are committed to supporting parents in their individual life plans and creating appropriate conditions for all employees. This is why we offer voluntary benefits in addition to the local conditions at the respective locations in the regions, thus ensuring a uniform minimum standard.

The **diversity and inclusion** policy provides the framework for diversity management. It sets out the principles for anchoring diversity and inclusion in the Group's structures and processes and developing a culture of openness and innovation.

We want to nurture a corporate culture that embodies a positive working environment within the company. We have set out this requirement in the policy on **employee relations in the workplace**. All regions are called on to help shape a working world that is free from discrimination, harassment and bullying. The policy also sets out the principles of our culture of communication and feedback. In addition, those responsible in the regions are called upon to ensure that transparent and effective complaints processes are in place beyond the TÜV SÜD Trust Channel for all employees.

The **future of work** policy defines principles to promote flexibility and digitalization in the modern working world.

Our **global salary policy** and our **principles of fair pay regardless of gender** reflect our conviction that all salary decisions should be made based on facts and independent of gender, origin, nationality or other subjective factors, bearing local differences in mind.

The performance of our employees should be assessed with the maximum possible objectivity in accordance with uniform group-wide standards. To achieve this, we have established a global structured process for target agreements, feedback and reviews, also supported in some countries by a standardized IT-based procedure. This process is described in the **global performance management policy**.

The **succession planning** and development policy describes the process for identifying and developing employees who have the potential to take on management and key positions.

The **freedom of association** policy ensures that all employees have the right to freely organize and engage in collective bargaining without interference or discrimination. These rights are enshrined in ILO Conventions 87 and 98. TÜV SÜD is committed to promoting these principles with business partners and preventing any adverse impact on these rights.

Communication

ESRS 2 SBM-2 | ESRS S1-2 | ESRS S1-3 | ESRS S1-4 | ESRS S1-17

Collaboration with employee representatives

GRI 2-29 | GRI 402-1

We value the equal involvement of employees. Close collaboration with employee representatives is a key pillar of our corporate culture. Including our employees in codetermination processes and establishing employee representatives at site, legal entity and group level takes place in accordance with national laws.

Employee representatives are actively involved in transformation projects within the Group. Negotiations on redundancy plans and settlements of interests are also conducted with them. In this way, concrete suggestions can be made to minimize negative impacts on the workforce. In addition, town hall meetings are organized at which the workforce is provided with comprehensive information about planned changes and the opportunity to address questions and concerns directly to the company management and employee representatives.

In Germany, a representative body for severely disabled employees looks after the special interests of severely disabled employees and employees with equivalent disabilities. The group framework agreement on inclusion provides a company-wide framework for further promoting the successful inclusion and support of persons with severe disabilities in working life.

Dialog with employees

GRI 2-29

We use the “People’s Voice” survey to obtain feedback from current and former employees and candidates. Once a year, we conduct an engagement survey which includes the four KPIs of satisfaction, motivation, intention to stay and recommendation. In addition to the questions that are asked each year, employees are asked about two or three strategic focus topics each year. In 2024, these were the topics of belonging and leadership culture.

After the survey, all executives are given access to the results relevant to them. They can then share them with their employees, define action areas and derive follow-up actions. At the same time, overarching actions are taken at company level as well as in the regions and divisions. This allows employee feedback to be incorporated into both local and company-wide decisions.

Channels for whistleblowers

GRI 2-23 | GRI 2-24 | GRI 2-26 | GRI 406/3-3

TÜV SÜD opposes all forms of discrimination. Everyone in our company should have equal opportunities for personal and professional development. Our goal is to nurture a corporate culture of appreciation, in which every employee can fully develop their personal talents and thus contribute jointly to the success of our company.

To ensure this while complying with the requirements of the AGG [“Allgemeine Gleichbehandlungsgesetz”: German General Act on Equal Treatment], complaints mechanisms have been set up for employees of TÜV SÜD entities in Germany who feel they are experiencing discrimination on the grounds of one of the protected characteristics. Those affected can also contact their supervisor or works council directly.

The TÜV SÜD Trust Channel is also available as an external platform at any time. At the same time, those responsible in the regions are called upon to ensure that transparent and effective complaints processes are in place beyond the TÜV SÜD Trust Channel for all employees. These opportunities for communication are discussed annually in the mandatory compliance training sessions. This ensures that all employees are aware of these channels and are able to use them. The reports received are processed and followed up by the compliance organization and the corporate function HR depending on the reporting channel used with the aim of achieving fair results that take into account the needs of all parties.

→ [Our whistleblowing system – the TÜV SÜD Trust Channel, see page 67](#)

🌐 [TÜV SÜD Trust Channel, tuvsud.com](#)

Employer attractiveness

Attracting employees

ESRS S1-4
GRI 401/3-3

In order to achieve our growth objectives, we want to attract qualified people to TÜV SÜD around the world. This is why we defined clear targets in our HR strategy. Optimized recruitment processes, based on integrated HR planning and supported by digital technologies, will contribute to achieving these targets. For example, over 20 countries have now introduced a central application platform offering a wide range of positions. In addition, relevant information from various areas of the company is freely available on TÜV SÜD's global careers website, which is supplemented by local platforms in countries such as the US, India and Spain. A dedicated website on sustainability also shows all of TÜV SÜD's activities and jobs relating to sustainability at a glance.

In order to attract qualified personnel to TÜV SÜD, the employer brand "Future in Your Hands" was developed back in 2019. It is used worldwide and communicated locally, regionally and internationally in campaigns, emphasizing TÜV SÜD's attractiveness as an employer. In the reporting year 2024, various global awareness campaigns were launched via LinkedIn. In addition, new video formats were developed for social media channels to showcase TÜV SÜD's attractiveness as an international employer with a focus on the topic of professional development.

More than 200 employees are now ambassadors for our company in the Corporate Ambassador Program in order to raise TÜV SÜD's profile as an employer. The local program in China won the "Best Employer Brand Practice" award from the Employer Branding Institute.

In 2024, we initiated a pilot project with the Glassdoor employer review platform. To build a compelling employer profile, data was analyzed, reviews were actively managed and employees were encouraged to share their experiences with TÜV SÜD. Similar action was taken on local platforms such as Kununu in Germany and AmbitionBox in India.

In order to review and further optimize our employer image and our recruiting processes, we survey all applicants about their experiences and impressions. For the question of how satisfied candidates are with TÜV SÜD's application process, we achieved an average score of 8.8 out of 10 in 2024 (prior year: 8.4).

Holistic performance review

At TÜV SÜD, performance evaluation is part of an ongoing communication process between executives and employees and goes far beyond agreeing and evaluating targets. Our employees worldwide always have the chance to discuss their performance status and development opportunities with their supervisors. These discussions may include development within the current position or a different position of equal or higher rank, but also job rotation or international

secondment. Such measures can enable employees to expand their personal knowledge and skills and gather international experience within the company. In this way, they support our strategic objective of continuously promoting further development and qualification and, in so doing, preparing employees for the constantly changing tasks and challenges that they face.

Performance reviews in many countries are based on benchmarks, which allow for a holistic review of performance, rather than only looking at whether specific goals have been met. Development and application of competencies, along with their ability to embody the TÜV SÜD values in their daily work, also play an important role in the review.

As part of a global initiative to digitalize HR processes, work has been underway since summer 2024 to standardize and optimize processes for target setting and performance reviews worldwide. The new process will then be piloted in selected countries at the end of 2025. In addition to process optimization and IT-based support, there is a particular focus on training senior management and employees. The aim is to make both performance expectation meetings at the beginning of the year and feedback meetings at the end of the year transparent and motivating, and to provide senior management with appropriate training materials. Supplementary opportunities for feedback and development should enable all employees to identify and take advantage of learning and development opportunities.

Compensation and benefits

ESRS S1-4 | ESRS S1-10

GRI 405/3-3 | GRI 406/3-3

TÜV SÜD is committed to providing its employees with adequate, market-oriented pay that always secures their livelihood, as well as equal opportunities for all employees, regardless of gender, marital or civil partnership status, race, religion or beliefs, sexual orientation, age, disability, gender reassignment, pregnancy and maternity, or whether they work flexibly or part time. We reward individual performance and encourage employees' potential and development within a secure and attractive corporate environment.

Salaries are reviewed in line with a globally uniform process, so that pay decisions are based on standardized guidelines

without reference to subjective criteria. Salaries are determined within standard market ranges and always exceed the relevant minimum wage levels, while objectively verifiable salary development is guaranteed by the performance-based principles. In this way, we promote the objective equal treatment of all employees, take into account the economic circumstances at our locations and ensure that all local statutory and collectively bargained requirements are met.

The majority of our workforce receives significantly higher pay than the applicable legal minimum wage levels. This reflects their training and job profile as well as the high qualification standards we request of our employees.

The benefits offered by TÜV SÜD are granted equally to all employees within the respective employee groups.

Supplementary disclosures

ESRS S1-6

GRI 2-7

The key performance indicators in the own workforce section are collected centrally by the Human Resources corporate function using standardized methods and managed in compliance with the applicable data protection regulations.

Own workforce

Development in the regions

Number	2024	2023	2022
EUROPE			
thereof women	6,130	5,754	5,452
thereof men	14,176	13,046	12,570
thereof other/not disclosed	36	8	15
Total	20,342	18,808	18,037
thereof in Germany ¹	14,635	14,056	13,533
ASIA			
thereof women	3,130	2,894	2,726
thereof men	5,203	4,990	4,697
thereof other/not disclosed	0	0	0
Total	8,333	7,884	7,423
thereof in China ¹	3,666	3,416	3,292
AMERICAS			
thereof women	520	458	428
thereof men	794	756	702
thereof other/not disclosed	0	0	0
Total	1,314	1,213	1,135

1 All other countries are below the reporting boundaries.

The increase in the number of employees resulted from the general growth of the company and the corporate transactions carried out in the financial year 2024. The increase in the other/not disclosed category in 2024 resulted from the acquisitions during the year. Further information can be found in the Employee Report section of the Annual Report 2024.

Employees by type of employment

Full-time/part-time

Number	2024	2023	2022
thereof women			
Full-time	7,553	6,984	6,555
Part-time	2,229	2,120	2,051
Total	9,782	9,104	8,606
thereof men			
Full-time	18,377	17,155	16,408
Part-time	1,803	1,639	1,573
Total	20,180	18,794	17,981
thereof other/not disclosed			
Full-time	26	6	7
Part-time	1	1	1
Total	27	7	8
Total			
Full-time	25,956	24,145	22,970
Part-time	4,033	3,760	3,625

The majority of our active employees work full-time. Part-time work is used by employees who need a greater degree of flexibility in their current life situation. Further information can be found in the “Work-life balance” section.

Employees by type of employment

Fixed-term/permanent

Number	2024	2023	2022
EUROPE			
Permanent	18,930	17,501	16,810
Fixed-term	1,408	1,307	1,231
Total	20,338	18,808	18,041
ASIA			
Permanent	5,714	5,318	4,955
Fixed-term	2,623	2,565	2,468
Total	8,337	7,883	7,423
AMERICAS			
Permanent	1,265	1,161	1,091
Fixed-term	49	53	40
Total	1,314	1,214	1,131
Total			
Permanent	25,909	23,980	22,856
Fixed-term	4,080	3,925	3,739

The majority of our employees have a permanent employment contract. Fixed-term employment contracts are used for working students, trainees or persons working for TÜV SÜD on a project or as a temporary replacement for other employees, among others.

Turnover

GRI 401-1

Voluntary/general

≡ 12

as a %	2024	2023	2022
Voluntary turnover	7.3	7.5	7.9
General turnover	13.0	12.6	13.4

General turnover amounted to 3,910 people, equating to 13.0% of the workforce. Voluntary turnover was with less than 2,200 persons lower.

Collective bargaining agreements

ESRS S1-8

GRI 2-30 | GRI 402-1

No new agreements were reached in areas covered by collective bargaining in 2024. 53.7% of our employees worldwide fall under collective bargaining agreements. These employees account for approximately 100% of the workforce in Germany and 82.2% in the European Economic Area (including Germany). Outside Europe, a further 3.6% of our employees are covered by collective bargaining agreements. In the European Economic Area, 85.3% of the workforce is represented by employee representatives on the company bodies. There is no further breakdown of the data for the European Economic Area, as all other countries are below the reporting boundaries.

TÜV SÜD is committed to ensuring that necessary operational changes and associated job cuts worldwide are implemented not only in accordance with legal requirements, but always in a socially responsible manner. In the event of job cuts, every TÜV SÜD entity must carry out a socially responsible selection process and check whether the economic disadvantages suffered by employees as a result of the planned operational change can be mitigated. In countries in which no statutory notice periods apply, minimum notice periods are specified in the employment contract. The generally longer contractual notice periods take precedence over the statutory notice periods.

Appropriate remuneration and social security

ESRS S1-10 | ESRS S1-11 | ESRS S1-12

GRI 401-2

In Germany and many other countries, salary bands for the majority of employees are set in (in-house) collective bargaining agreements. In countries that do not have their own collective bargaining regulations, the relevant TÜV SÜD policies set the minimum standards, whereby appropriate remuneration for our employees worldwide is assumed to be a given.

TÜV SÜD employees in the European Union are covered by the statutory social security programs. Worldwide, 90% or more than 27,000 employees are covered by government social security systems or benefits offered by TÜV SÜD in the event of illness. More than 85% of our employees worldwide, or around 25,500 people, have financial protection in

the event of losing their job or taking parental leave. There are also pension schemes for these employees, whether through statutory pension insurance or benefits offered by TÜV SÜD. All TÜV SÜD employees worldwide are covered in the event of accidents at work and any resulting limitations (disabilities). In the US and Canada, employer-funded voluntary benefits are only offered to employees who work more than 30 hours and 32 hours, respectively, per week.

Taking into account legal restrictions on data collection, around 2% of our workforce are people with disabilities as of December 31, 2024.

Performance evaluation

ESRS S1-13

GRI 404-3

Around 78% of our workforce, or around 23,400 people, receive a regular performance evaluation at least once a year. Broken down by gender, 31.9% of all female employees and 63.7% of all male employees received a performance appraisal. 4.4% of the performance evaluations could not be assigned to any gender.

Workers who are not employees

ESRS S1-7

GRI 2-8

As of December 31, 2024, there were 6,993 people (prior year: 6,938) working at TÜV SÜD who are not employees.

Definitions and assessment methods

ESRS S1-6 | ESRS S1-7

GRI 2-7 | GRI 2-8

No assumptions were made when determining the data in the employer attractiveness section. The data was collected as of December 31.

The definitions explained in this section apply to all of the personnel figures presented here, unless otherwise stated.

Own workforce are persons who have a direct employment contract with TÜV SÜD. The gender category is chosen by the employee themselves. They can choose between male, female or not disclosed/other.

Number of employees per country, gender, contract type and age distribution: This figure refers to the total number of employees, regardless of whether they are employed full-time or part-time. Each person is counted as 1.0. The headcount and the number of FTEs include all employees, regardless of the employment type (fixed-term, permanent). Persons who are absent for a longer period of time, e.g., due to parental leave or long-term illness, are also included in the data collection.

FTEs (full-time equivalents) are a measure of the contractual working time of an employee in relation to a full-time contract for the same position and the same country. This figure is used to quantify the active workforce in full-time equivalents. An FTE of 1.0 represents a full-time employee, while an FTE of 0.5 indicates a workload that corresponds to a part-time employee working 50% of a full-time position. The average FTE figure is derived over the entire year; the baseline for this is the quarterly data collection carried out at the end of the quarter.

Turnover and voluntary turnover: By distinguishing between voluntary turnover (when employees resign themselves) and general turnover (when employees leave the company due to their age, their contract expires or they are dismissed), turnover serves as a measure of talent retention. To calculate employee turnover, the total number of employees leaving in a given period is divided by the total number of employees in that period. The calculation is based on the number of employees and not on full-time equivalents (FTE). Departures from the company are included in the calculation from the month in which remuneration is no longer paid. For example, some long-term employees may continue to receive their

salary for a few months after leaving the company, but their departure is only taken into account in the calculation of turnover after this period has elapsed.

Workers who are not employees have concluded a service contract with TÜV SÜD. These are mostly freelance speakers at the TÜV SÜD Academy, and auditors and experts in the divisions. This group of persons also includes temporary workers provided by personnel service providers. Each person who has a current service contract with TÜV SÜD as of December 31 or who has been provided to TÜV SÜD as a temporary worker is counted as 1.0. No assumptions were made when collecting the data.

Personnel develop- ment and learning

ESRS S1-13

GRI 404/3-3 | GRI 404-2

In a dynamic environment, our tasks as a service provider are constantly evolving. The requirements we make of our employees are also changing in equal measure. With our extensive qualification and education offerings, we want to make sure they are capable of mastering these new challenges. On the one hand, we want to give them the skills they need to do today's work and, on the other, to develop competencies to secure TÜV SÜD's sustainable growth and allow necessary adjustments to align with the changing framework conditions. We encourage continuous learning among our employees and seek to identify those with the potential to take on more challenging duties early on.

To ensure all of our employees are provided with the best possible development opportunities based on their responsibilities, position, qualifications and knowledge, we are establishing flexible and individual possibilities for their specialist and multidisciplinary training and development. More and more learning content is available online, making access to knowledge available independently of individual locations.

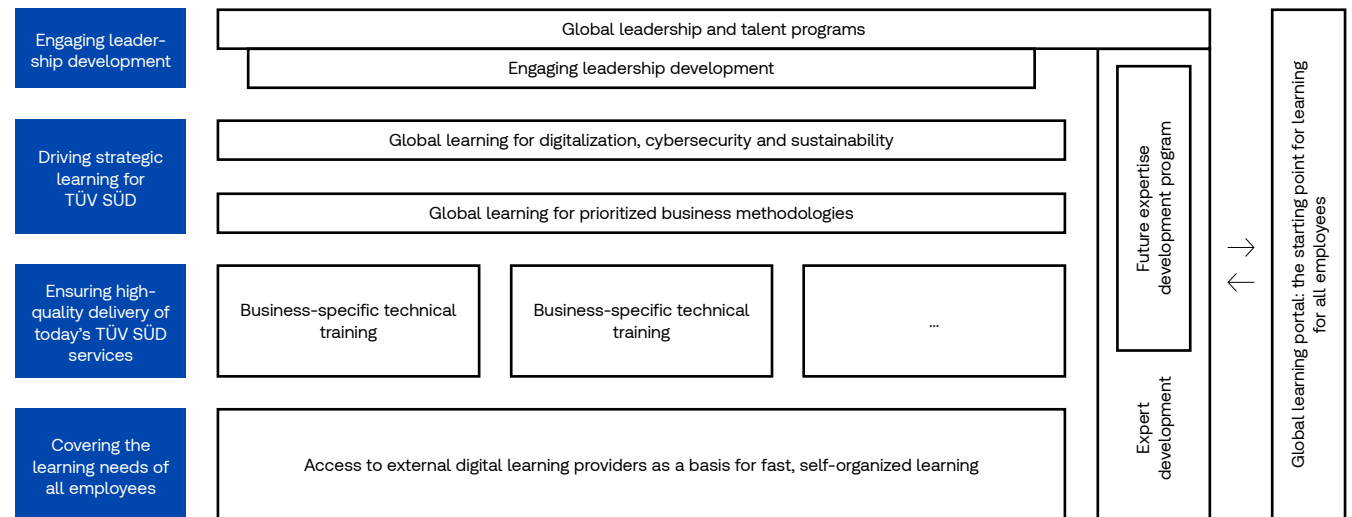
Developing strategic future competencies is one of the areas of focus of the Board of Management, division heads and the head of the strategy and innovation department. The legal entities and regions are responsible for ensuring the technical education and training of the experts providing

TÜV SÜD's services with direct contact to customers on a daily basis. Actively managing education and training guarantees that the experts have the necessary know-how at all times to maintain their accreditation and to be able to competently assess and evaluate new technologies and trends. Much of the knowledge required comes from within the divisions themselves, as these are continually making adjustments to align with technical progress and new standards. External providers also give valuable impetus and the TÜV SÜD Academy also has a broad learning portfolio.

We also rely on the exchange of knowledge within the workforce in order to promote learning from one another within the company. A global mentoring program allows employees to network worldwide and pass on their knowledge and experience within the company. Currently, more than 100 employees are part of the TÜV SÜD mentoring pool.

Global Learning Landscape for TÜV SÜD

15



Leadership and expert development

In order to provide the right mix of learning and development opportunities to meet the diverse needs of our employees, we have developed the “Grow Perform Succeed” (GPS) platform, which offers employees access to various development programs. This enables employees to develop individually, improve their performance and realize their full potential. A central element for the individual learning and development of our employees are the development conversations with managers.

In addition to a wide range of learning opportunities open to all employees, we also want to specifically promote the development of our executives, young high-potentials, specialists and experts. We implement dedicated initiatives and programs at local and international level to support these employees in their professional and personal development and strengthen their loyalty to our company, thus preparing them for cross-division and cross-regional leadership roles.

The learning landscape that has now been established worldwide with clear focus areas and responsibilities, was further expanded in the reporting year 2024. The development of executives is based on the leadership commitments formulated in 2023. These define the cornerstones of a global leadership model that aligns expectations of executives’ values and behaviors with the company’s strategic goals and promotes a unified approach to achieving these.

In the reporting year 2024, activities focused on the execution of LeadTS, the global program for the 300 top executives at TÜV SÜD, of whom 180 have taken part so far. The program is aimed in particular at strengthening leadership skills and improving cross-divisional cooperation.

The tried-and-tested programs for executives were also carried out again in the reporting year 2024 and their content was enhanced. For instance, Learn to Lead supports all new executives in all facets of their role, while the Advanced Leadership program is aimed at experienced executives. The digital “Leading Awesome” format, which mainly focuses on learning from and with each other, supplements the learning portfolio.

The new leadership training course “Caring Leadership” provides impetus on how to create a supportive working environment that leads to greater wellbeing, commitment and productivity among our employees. It is available in German, English, French, Spanish, Italian and Czech.

The three-stage “Future Expertise Development Program” was launched to systematically develop experts with potential. The learning programs at all three levels were successfully piloted in the reporting year and will be implemented with a defined target group of experts over the next four years.

Global Learning Portal

Success stories from education and training are shared in the “Global Learning Community.” One focus is on the Global Learning Portal, in which selected learning elements from internal sources within TÜV SÜD and external providers are bundled, giving them a central starting point where they can gather information about the competencies required and the corresponding learning offerings. In 2024, the Global Learning Portal was accessed 150,000 times, and the first regional pages were also added to the portal.

In the fall of 2024, a global framework agreement was also concluded with an external provider. All employees now have free access to digital learning resources on general topics at any time.

Education for a safe future

Vocational training of young people is traditionally a cornerstone of TÜV SÜD, serving to meet the company’s future requirements for skilled employees. TÜV SÜD’s constant aim is to offer permanent positions to as many of its successful apprentices and trainees as possible and to continue their training as testing engineers or officially recognized experts.

An average of 232 apprentices were employed at TÜV SÜD in 2024 (prior year: 204) and 296 (prior year: 254) at year-end 2024. In addition, work/study programs, primarily in the areas of mechanical, electrical and vehicle engineering, were offered again this year in collaboration with prestigious universities.

Supplementary disclosures

ESRS S1-13
GRI 404-1

In 2024, our employees completed around 129,200 days (prior year: around 131,000 days) of education and training per year, corresponding to an average of 34.5 hours of training per capita per year (prior year: 38 hours of training).

Despite the significant increase in the number of employees, we kept the number of training and further education hours close to the target of an average of 35 hours per year. We spent a total of € 22.2 million on external training (prior year: € 21.6 million).

Total training and education				≡ 13
	2024	2023	2022	
Total training and education	129,200	131,000	128,800	
Average training and education, per employee in hours	34.5	38.0	39.0	
thereof women	20.6	21.5	19.6	
thereof men	31.0	31.5	32.7	
thereof not disclosed/other	1.7	1.5	0.9	

Diversity and inclusion

ESRS S1-4 | ESRS S1-9

GRI 2-23 | GRI 2-24 | GRI 405/3-3 | GRI 405-1 | GRI 406/3-3

TÜV SÜD stands for diversity and inclusion. Our almost 30,000 employees are from over 100 different countries with differing cultures, are in varying age groups, lead different lifestyles and contribute an enormous range of skills, views and interests. All this makes us stronger as a company and provides additional impetus when developing our services. By fostering a culture of openness and inclusion that embraces these diverse perspectives, we are better able to make decisions and use our existing specialist expertise to the full. In addition to professional and personal suitability, the principle of diversity is also included when evaluating and selecting candidates for management positions.

Our ambition is to drive the progress of diversity and inclusion, without reducing equal opportunity and inclusiveness to a gender issue. We signed the German Diversity Charter in 2017 and pledged to uphold its principles of creating a working environment that is free from prejudice. All employees at TÜV SÜD deserve to be appreciated – regardless of their gender, nationality, ethnicity, religion or beliefs, physical and mental ability, age, sexual orientation and identity. This conviction is also reflected in how international our workforce is: More than 120 different nationalities work at TÜV SÜD;

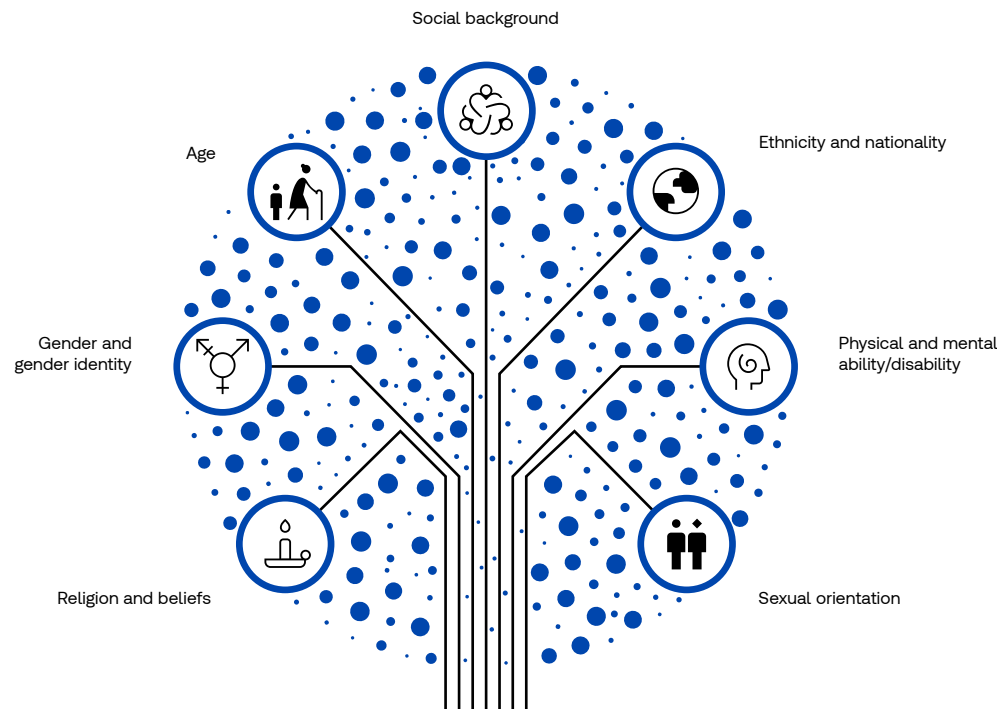
roughly 2,000 of whom work outside their native country, accounting for 7% of the workforce. Of our some 3,100 executives, around 6% are based in a location other than their native country.

The global diversity strategy was developed in the reporting year. It aims to create an inclusive working environment for all employees and focuses on two key elements: mobilizing the majority of the workforce and listening to the voices of minorities. To this end, diversity is analyzed on the basis of data using diagnostic procedures and firmly anchored in the

organization with the support of management. Ongoing initiatives and communication also play an important role in this regard. A wide-ranging portfolio of measures anchors diversity and inclusion even more strongly in the company. In this way, the topic, including the aspect of discrimination, is part of the compliance training that is mandatory for all employees around the world. Diversity, inclusion and anti-discrimination are integral parts of various programs on leadership development, in order to promote inclusive and respectful leadership behavior in an open culture that is free of prejudice.

Diversity and inclusion

16



TÜV SÜD promotes an inclusive corporate culture with zero tolerance of any form of harassment or discrimination. We recognize the individual differences between our employees, partners and customers. We strengthen the competencies that enable us to embrace diversity and to think and act inclusively. In this way, we want to create a working environment where individuals feel they belong and that motivates everyone to get involved, be creative and assume responsibility. We promote a leadership culture that ensures participation and facilitates the best-possible utilization of the diverse backgrounds and experiences of our employees.

TÜV SÜD offers its employees and executives the opportunity to obtain advice from experienced psychologists on topics such as discrimination or conflicts within a team.

Fair remuneration

ESRS S1-10

TÜV SÜD supports the principle of equal opportunity for all its employees. We strive for an objective pay system that is free of discriminatory factors of any kind. The aim is to ensure adequate pay for work of equal value within an appropriate salary range in the relevant market. A crucial

benchmark for treating all employees equally is a comparison of the remuneration of men and women (unadjusted gender pay gap). At the same time, we also look at the role pay gap (adjusted gender pay gap), which reflects the difference in salaries between equal positions or tasks classified as equivalent. The basis for this is a globally uniform job architecture that maps all positions in our company and also forms the basis for target-oriented personnel development and career planning.

Since the introduction of our global salary policy and our principles of equal pay regardless of gender in 2020, we have seen a noticeable reduction in salary differences.

Employee engagement as part of our corporate culture

ESRS S1-2

For many years now we have been actively supporting diversity and inclusion networks founded within the company on the personal initiative of our employees. These networks provide the employees who belong to them with a common voice; they can serve as a source of empowerment and of appreciation.

In this context, TÜV SÜD expressly welcomes and supports the foundation of additional employee networks in order to anchor diversity even more firmly into the corporate culture. Based on this position, we have developed a globally applicable handbook (Employee Resource Group (ERG) Handbook) to create clear underlying conditions for all employee networks and provide appropriate resources for active and successful cooperation.

Planned actions

ESRS S1-2

In 2025, the global employee survey will focus on important aspects of belonging to the company. The insights gained will be used to develop targeted actions and initiatives to remove barriers, promote diversity and ensure that all employees feel fully integrated and supported within the company.

Supplementary disclosures

Diversity indicators

ESRS S1-9

GRI 405-1

Age structure of the workforce

≡ 14

Number	2024	2023	2022
thereof < 30 years of age	4,821	4,333	4,016
thereof 30 – 50 years of age	17,686	16,449	15,655
thereof > 50 years of age	7,482	7,123	6,924

Development of the quota of women

≡ 15

as a %	2024	2023	2022
Women at TÜV SÜD	32.6	32.6	31.4
Women with personnel responsibility ¹	26.8	25.9	25.8
Women in management level 2	15.2	14.9	12.8
Women in management level 1	12.5	7.5	5.9

1 Based on those with personnel responsibility.

The composition of the Board of Management as the highest management level in the company is presented in the declaration on the equal representation of women and men in management positions in the Annual Report 2024.

Fair remuneration

GRI 405-2

Development of gender pay gap by region

≡ 16

as a %	2024	2023	2022
TÜV SÜD	14.1	15.4	16.1
International	15.0	16.2	16.2
Germany	13.2	14.5	16.1

With a reduction in the gender pay gap to 14.1% at Group level, we were able to continue the positive trend from prior years. In Germany, we even improved the figure by 1.3 percentage points to 13.2% (prior year: 14.5%), the best figure since this indicator was first recorded.

Human rights

ESRS S1-17

How human rights and the due diligence process are dealt with at TÜV SÜD are explained in detail in a separate section.

↪ [Respect of human rights, see page 58](#)

Definitions and assessment methods

Gender diversity reflects the proportion of women in relation to the total number of employees. The measurement of gender diversity is based on the number of employees as of December 31.

Management levels are defined uniformly across the whole group. Those at management level 1 report directly to the Board of Management, the company's highest management level. Employees working at a global level in management level 2 report to management level 1.

The **gender pay gap** denotes the gender-specific difference in pay between women and men. This is calculated as the difference between the average hourly wage of men and the average hourly wage of women in relation to the average hourly wage of men multiplied by 100. Only the contractual base salary is taken into account in this calculation. Other additional benefits or pension contributions are not taken into account. By focusing exclusively on base salary, the gender pay gap specifically measures the pay gap between men and women within the organization.

Since 2024, **discrimination** has been reported in accordance with the ESRS definition. In prior years, discrimination had been reported in accordance with the definition of the LkSG, i.e., excluding harassment and bullying.

Work-life balance

ESRS S1-15
GRI 401/3-3

Work-life balance is a core element of our corporate culture and an important aspect of our corporate social responsibility. We are trying to establish optimum conditions for this by providing a wide range of working hours models and opportunities for remote working. To this end, we are driving cultural change in the company to support family-oriented work and create a well-balanced working environment for all of our employees.

Our work-life balance management approach has further expanded the systematic framework of our activities, adding concrete goals such as equal opportunities in career development, part-time models and sabbaticals. We intend to continue pursuing these goals globally.

In the reporting year 2024, the focus was on continuing support services for childcare and family care. To this end, we carried out a global analysis of the status of implementation of the TÜV SÜD minimum standards for combining work and parenthood. The guiding principles are based on the catalog of measures from the “berufundfamilie” audit, which we have regularly taken part in since 2009.

We also want to make greater use of the opportunities for remote and flexible working, not only to create better potential for a work-life balance, but also to attract new employees to the company, regardless of where they live. Last but not least, depending on country-specific needs, we are planning to further expand support programs, in particular in collaboration with external service providers. The individual measures are monitored by the responsible departments, checked for their effectiveness and continuously aligned with current needs.

Supplementary disclosures

GRI 401-3

Utilization of parental leave by gender

17

Number	2024	2023	2022
thereof women	573	611	547
thereof men	579	581	622

More than 85% or around 25,500 of our employees worldwide have financial protection when taking parental leave. As of December 31, 2024, around 4% of our workforce were on parental leave.

Occupational health and safety

ESRS S1-14

GRI 2-23 | GRI 2-24 | GRI 403/3-3 | GRI 403-2 | GRI 403-3 | GRI 403-4 | GRI 403-5

As a responsible employer, we ensure that our employees worldwide can work in a safe and healthy environment without jeopardizing their health in the course of their work. To achieve this, we focus on all areas of responsibility, from office work to physically challenging activities and work with complex equipment and devices or hazardous materials.

The company-wide minimum standards for workplace safety include, for example, risk assessments, workplace hygiene, occupational health consultations and examinations, restricted working capacity, travel medicine and vaccinations, first aid and emergency management, occupational safety, health promotion, addiction prevention and pandemic preparedness.

In addition to traditional occupational health and safety with preventive, company-oriented health management, our activities are also aimed at maintaining and expanding working and organizational conditions that promote health and also improve employees' awareness of health.

In the area of health protection, we rely above all on our employees to take personal responsibility. We help to raise their awareness for health-conscious behavior in their working and private life with a wide range of measures. Specific prevention-based offers enhance our employees' motivation and performance and thus help to counteract illness-related downtime and the consequences of demographic change. Our offers often exceed legal requirements.

Due to the internationalization of our company, global health & safety also follows an international approach. This combines the concepts of statutory healthcare (including occupational safety) with voluntary health promotion. Our global health & safety activities always include the local employee representatives.

TÜV SÜD is committed to the following international agreements on occupational health and safety promotion:

- Seoul Declaration on Safety and Health at Work of the International Labour Organization (ILO)
- Principles of the Luxembourg Declaration on Workplace Health Promotion in the European Union
- Singapore Declaration of the International SOS Foundation

We base our approach to travel safety on ISO 31030 and are developing additional offerings for our employees as part of our duty of care as employer. All TÜV SÜD employees traveling on business can rely on a global network of 27 assistance centers and international emergency safety and security experts who provide fast and professional help for medical emergencies, to aid with prevention or security-relevant issues. They operate around the clock and are currently available in 90 countries and 100 languages.

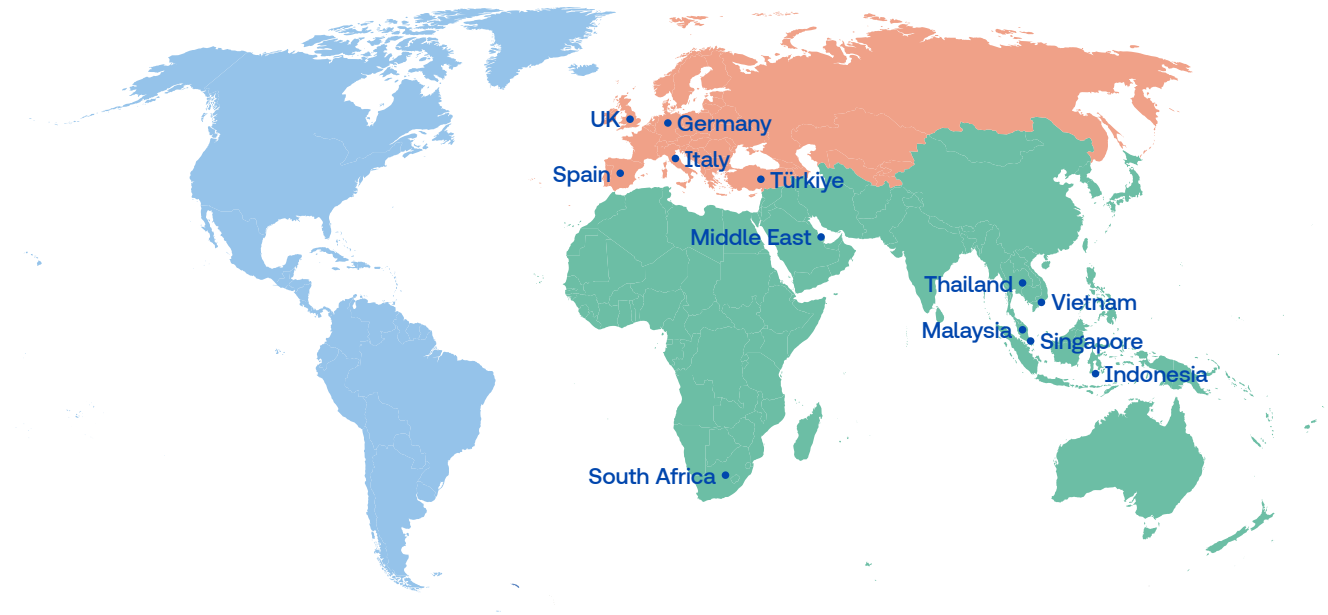
Local TÜV SÜD entities are responsible for implementing occupational health and safety measures in compliance with the legal framework in place in their respective country. Under central coordination and management, over 50 local health and safety managers are in charge of occupational health and safety and implement the health management principles locally.

Our employees have access to occupational medical care, which is ensured by external service providers at the individual locations. An occupational medical outpatient clinic is also available to staff at our Munich location.

At the request of our customers or if required by law or due to requirements from accreditations, the corresponding areas are certified to ISO 45001 or SCC (Safety Certificate Contractors).

Certifications according to ISO 45001 and SCC at TÜV SÜD¹

17



1 22 certifications at individual TÜV SÜD entities.



In Germany, workplace inspections are carried out at regular intervals. The inspections involve occupational safety specialists, company doctors and the works council participate and aim to eliminate possible hazards. In addition, the individual entities prepare risk assessments for special areas such as testing facilities and test benches, for which they also assume responsibility. In countries where there are legal requirements regarding the preparation of risk assessments, they are prepared by the local entities.

In the reporting year, we carried out voluntary internal audits at our locations around the world on a sample basis. These internal health & safety audits enable us to continuously review and improve our processes to ensure the highest standards and make our working environment even safer.

Action areas and measures

of TÜV SÜD's global health & safety management

18

		
Occupational safety	Occupational medicine/psychology	Preventive healthcare and health promotion
Workplace inspections	Preventive check-ups	Screening for risk factors
Risk assessments	Workplace ergonomics	Health check for executives
Safety training	Occupational mental health counseling and emergency mental health service	Sports activities, e. g., company runs
Skin protection and personal protective equipment	Travel medical advice and support (incl. vaccinations)	Dietary advice
First aid and emergency management		Addiction prevention and stress management
		Webinars on work-life balance
		Europe mental health initiative

In order to counter mental strain, such as that caused by stress or conflicts at work, we offer our employees occupational mental health counseling. Our employees are also able to reach out to an emergency mental health service, whose hotline is available 24/7.

In addition, the Europe-wide mental health initiative makes an important contribution to raising awareness of this sensitive topic. Under this initiative, employees have the opportunity to seek coaching or psychological assistance at

any time. There is also a new e-learning training course on the topic of caring leadership for all executives across Europe. In the future, the newly established Mental Health Ambassador Team will promote the previously taboo topic of mental health even more widely within the Group using various communication tools. The mental health multipliers were prepared for their role in a multi-part training course.

Preventative offers

GRI 403-6

In addition to the statutory health protection requirements, we also promote personal preventive healthcare with company-wide prevention programs and health campaigns. Well-established offers for flu vaccinations, colorectal cancer screenings, diabetes prevention and health programs in individual countries have had high employee take-up rates for many years and have also been recognized outside the company time and again.

The virtual health days have become a core component of TÜV SÜD's annual preventative healthcare measures in Germany, Austria and Switzerland. Over a three-day period, employees can access keynote presentations and interactive seminars to explore a wide range of health topics. The health program is rounded off by daily relaxation sessions in lunch breaks and work out sessions held directly in the workplace during breaks which were used by more than 1,500 employees in 2024.

Supplementary disclosures

GRI 2-23 | GRI 403-1 | GRI 403-8 | GRI 403-9

Around 75% of our own workforce worldwide are covered by a health and safety management system that is based on legal requirements and internal company policies. In addition, the global health and safety management policy defines minimum standards that apply to all employees.

Accidents in the own workforce				≡ 18
Number	2024	2023	2022	
Total	358	201	158	
Fatalities	0	0	0	
Serious work-related injuries	0	1	1	
Work-related reported injuries	143	142	116	

There were 2,912 days lost in the financial year 2024 due to work-related accidents. The rate of recordable work-related accidents for the company’s own workforce, including workers who are not employees, stood at 0.6 (prior year: 0.8).

Definitions and assessment methods

Work-related injuries or ill health are defined as negative impacts on health caused by exposure to hazards in the workplace. A work-related incident (“work-related accident”) at TÜV SÜD is an event that arises out of or in the course of work and can or does lead to injury or ill health. An incident that leads to injury or ill health is referred to as an ‘accident’.

High-consequence work-related injury (HCI) is a work-related injury that results in death or an injury from which the employee cannot fully recover within six months, does not recover, or is not expected to fully recover and attain the same level of health they had prior to the injury.

The **general absenteeism rate (“days lost”)** indicates the proportion (measured in days) of planned working time lost due to absences. Statutory or contractually agreed absences are not counted as lost time. When determining the lost time for accidents, this is counted from the beginning of the day following the accident, i.e., the report is made excluding the day of the accident. When recording days lost, we differentiate between “days lost due to illness” and “days lost due to accident”.

Accident frequency rate refers to the relative frequency of recordable accidents per 1,000 FTEs. This metric is used to determine the relative risk posed by work and commuting accidents, the lost time incident rate (LTIR). In this context, accidents at work or commuting accidents that lead to an incapacity to work of three or more days or to death are recordable. In this regard, accidents at work or commuting accidents that result in less than three days’ absence from work are not included.

Respect of human rights

ESRS S1 | ESRS S2 | ESRS S3 | ESRS S4

GRI 2-12 | GRI 2-13 | GRI 2-23 | GRI 2-24 | GRI 2-28 | GRI 2-29 |

GRI 406/3-3 | GRI 407/3-3 | GRI 408/3-3 | GRI 409/3-3

↔ Our stakeholders, see page 18

↔ Sustainability along the supply chain, see page 72

TÜV SÜD respects human rights worldwide, both within its immediate area of responsibility as a company and in the corresponding supply chains. This applies particularly to the prohibition of forced and child labor, taking a consistent stance against all forms of discrimination, respect for the freedom of association and the right to collective bargaining to ensuring the observance of fair employment standards, the provision of a safe and healthy working environment and payment of market-based wages providing a secure livelihood.

Our strategy for compliance with human rights

Overall responsibility for compliance with human rights rests with the Board of Management of TÜV SÜD AG. Compliance with the duty of care to avoid human rights and environmental-related risks is anchored in TÜV SÜD's

group-wide TÜV SÜD Compliance Management System as a compliance focus topic. The Global Compliance Office defines, among other things, TÜV SÜD's compliance strategy in terms of human rights and environmental protection obligations related to human rights within the meaning of the LkSG. The office also strives for continuous improvement and ensures its implementation by the responsible corporate functions.

🌐 TÜV SÜD Human rights, tuvsud.com

In the Human Resources corporate function, the focus is on employment-related human rights issues and risks. The Procurement corporate function is responsible for the risk management of human rights aspects in the supply chain. The environmental risks related to human rights within the meaning of the LkSG are safeguarded in particular by the Technical Compliance & Quality Management corporate function.

Policies

In this regard, the unwavering respect of human rights is firmly anchored in all the relevant corporate policies: From the **Code of Conduct** and the corresponding HR policies to the procurement policies.

The protection of employees in the upstream supply chain is addressed in the **Supplier Code of Conduct (SCoC)**, the group-wide procurement policies and the procurement manual.

In the reporting year, the declaration of principle, purchasing practices and related written regulations as well as the SCoC were updated in accordance with the LkSG. They also comply with the UN Guiding Principles on Business and Human Rights, the policies and standards of the International Labour Organization (ILO), the ILO Declaration on Fundamental Principles and Rights at Work, the ILO Occupational Health and Safety Convention and the ILO Declaration of Principles concerning Multinational Enterprises and Social Policy.

As a member of the TÜV-Verband, TÜV SÜD has also undertaken to adhere to the guidelines on responsible action, which are explained in detail in the TÜV-Verband's sustainability statement. These guidelines are coordinated regularly with stakeholders and refined. They include the commitment to guiding principles such as the fundamental principles and rights at work of the ILO and the UN Global Compact, the endeavor to achieve climate neutrality, compliance with corporate due diligence requirements and the creation of corresponding points of contact for whistleblowing reports and complaints. Systematic and strategic sustainability management, corresponding measures to provide the workforce with qualifications and training, the sharing of experiences among members and transparency and dialog in respect of matters relating to sustainability are also key elements of the guidelines. The aim is also to ensure the sustainability of TÜV organizations for the future.

Impact on local communities

ESRS S3

GRI 2-23 | GRI 2-24 | GRI 308/3-3 | GRI 308-2 | GRI 411/3-3 | GRI 411-1 |
GRI 413/3-3 | GRI 414/3-3 | GRI 414-2

In our own business operations, we strive to address potential impacts from planned individual events, such as the construction of a new testing facility or a technical service center, with local communities and municipalities in advance. Such construction projects are regularly planned and implemented in existing industrial areas or areas with good infrastructure. To date, we have not identified any risks for any affected communities in our upstream supply chain as part of the regular risk analyses as defined by the LkSG.

In the rest of the value chain, TÜV SÜD's technical inspections help our customers to regularly review potential risks that their technical systems may pose to surrounding communities. Potentially, any surrounding communities close to our customers' operational sites may be affected, including indigenous peoples. The operator remains responsible for any impact of the technical system. By their nature, our tests are limited to a specific testing period or point in time and is performed by us as an objective, external body in accordance with the applicable testing standard. Before accepting an order, we carefully check whether the external circumstances allow us to carry out objective testing. We may reject orders where external circumstances could prevent

us from carrying out our testing professionally, or in such cases we may also take the necessary measures.

The impact on affected communities from the tragic accident in Brumadinho, Brazil, where an iron ore mine tailings dam burst in January 2019, is still being assessed. Our thoughts are with the victims and their families. We are nevertheless convinced that TÜV SÜD does not bear any legal responsibility for the accident.

We aim to raise awareness of the rights of local communities, including indigenous peoples and communities in business contexts in general, at TÜV SÜD itself and among our suppliers and customers. The following initiatives and measures were implemented in the reporting year:

- A section on the rights of indigenous communities has been added to the TÜV SÜD Supplier Code of Conduct.
- TÜV SÜD issued internal and external communications (including on LinkedIn) to mark the International Day of the World's Indigenous Peoples.
- A target group-oriented awareness training course on the rights of indigenous communities was also developed.

Monitoring and checks

ESRS S1-17

GRI 2-25 | GRI 2-26 | GRI 308-2 | GRI 406-1 | GRI 414-2

Appropriate assessments are carried out annually with regard to any human rights and environmental risks within TÜV SÜD's own operations and in the supply chain. The results of these assessments are used as a basis to implement appropriate action for the continuous improvement of the human rights situation. In addition, all persons in the value chain can submit reports via the TÜV SÜD Trust Channel. All plausible reports are taken seriously and investigated by TÜV SÜD. Corrective actions and their test of operating effectiveness are described in the declaration of principle. [TÜV SÜD Human rights, tuvsud.com](#)

In our upstream supply chain, we identified abstract human rights risks in China and India in 2024. No specific risk was identified at our suppliers.

An on-site audit is carried out for suppliers that are classified as high-risk (in abstract terms) in the annual risk analysis. Regular interviews are also conducted with the supplier's employees. The results of the audit and the implementation of agreed actions to improve working conditions at the supplier are followed up and taken into account in future decisions, including when awarding contracts.

↪ [Sustainability along the supply chain, see page 72](#)

In the reporting year 2024, nine reports on discriminatory behavior were filed in connection with the own workforce. These were investigated and not substantiated. Accordingly, no convictions and fines have been noted in this regard.

Safety for consumers and end-users

ESRS S4
GRI 2-6 | GRI 2-29 | GRI 416/3-3

With our services, we support operators, producers and customers in complying with legal standards and voluntary requirements that serve to protect and ensure the safety of consumers and end-users. This applies in particular to our road safety services. Our certification mark also serves as an important orientation and decision-making aid for consumers and end-users in the area of product safety. At the same time, our experts carry out regular inspections to ensure the safe operation of lifts, escalators, amusement rides and various infrastructure facilities, such as railroad signaling systems.

Our certification mark – the blue octagon – is globally synonymous with quality, safety and sustainability in almost all areas of life.

We also regularly publish consumer information. In the MOBILITY Segment, we support vehicle owners in operating their vehicles safely and in compliance with the law. Topics in this regard include

- **Roadworthiness tests:** Information on deadlines, costs and checklists to ensure that vehicles comply with legal requirements.
- **Assessments and certificates:** Details of vehicle valuations, damage assessment reports and classic car appraisals to help consumers make purchase decisions or decisions relating to damage.
- **Technical updates and other:** Information on new legal regulations, such as the emissions test or changes to vehicle registration, as well as tips on vehicle care and correctly securing loads.

In the Product Service division, TÜV SÜD supports consumers to make informed purchasing decisions, use products safely and maximize their service life. We also publish product safety tips and care instructions for

- **Electronics and household appliances:** Tips on the safe use of electrical appliances, such as regular checks of cables and plugs, as well as information on energy efficiency and maintenance.
- **Toys and children's products:** Information on choosing safe toys that are free from harmful substances and care instructions to prolong their life.

- **Textiles and clothing:** Information on certification marks such as the mark to certify a product has been tested for harmful substances, care instructions for functional textiles, information on the origin and production conditions of textiles.
- **Food and packaging:** Advice on the safe storage of food and the selection of packaging that does not contain harmful chemicals.
- **Furniture and home accessories:** Recommendations for the safe assembly and care of furniture to ensure stability and longevity.

Even if consumers and end customers do not have a direct business relationship with us, we offer the opportunity to communicate with us via various channels. In addition to the TÜV SÜD Trust Channel, communication channels include social media, email and a general toll-free telephone hotline.

GOOD CORPORATE GOVERNANCE

G1 Good corporate governance




Compliance

Responsible business practices

Our ambition

We want to constantly support the excellence and effectiveness of our corporate governance.

Our targets

 Targets	 Actions	 Current status
Focus on compliance training for employees	Regular training of all active employees	Participation rate of 98.9%
Tracking compliance reports	All compliance reports received are processed without exception	All reports received in 2024 have been processed
By 2026, we will cover our needs exclusively via suppliers with a SCoC declaration of compliance	Incorporation of the SCoC in agreements with new suppliers	90.1% of expenditure with suppliers ¹ with SCoC declaration of compliance

1 Suppliers with an adressable spend volume of more than € 4k.

Our targets related to corporate governance were adopted by the Board of Management. Targets on compliance training and tracking compliance reports should be met on an annual basis. The degree to which the targets have been achieved is measured annually and presented to the Supervisory Board.

GRI 2-12

Identified material impacts, risks and opportunities: Good corporate governance

19

ESRS 2 SBM-3
GRI 3-2 | GRI 3-3

Topic	Description	Impact/ opportunity/ risk
Compliance	Corporate culture	
	Good corporate governance and a strong compliance organization help ensure that TÜV SÜD can reliably fulfill its social responsibility. Within the company, this helps prevent fines and reduces the risk of being excluded from contract awards due to breaches of the law. It also strengthens employee trust and makes the company more attractive to new employees. It also enables TÜV SÜD to be a TIC member. Compliant testing and inspections foster the trust of society and, in particular, of consumers and end-users in the technical safety of products, systems and processes.	Impact
	TÜV SÜD prevents unethical behavior of individuals by fostering a strong corporate culture.	Impact
	New standards, guidelines and regulations can open up new areas of business for TÜV SÜD to provide services.	Opportunity
	Protection of whistleblowers	
	With the TÜV SÜD Trust Channel and other communication channels, TÜV SÜD offers the opportunity to report complaints and possible incidents at any time. The safety of whistleblowers is guaranteed at all times, and anonymous reporting is also possible.	Impact
	Unintentional violations of the defined processes and reporting channels can compromise the protection of whistleblowers and lead to reputational damage as well as legal consequences.	Risk
	Early detection of any misconduct or process gaps allows TÜV SÜD to take prompt remedial action.	Opportunity
	Prevention of corruption and bribery	
	Corruption and bribery lead to distortions of competition and impair the positive development of the economy and society.	Impact
	Through a strong corporate culture and clear guidelines in the TÜV SÜD Code of Conduct and the TÜV SÜD Supplier Code of Conduct, TÜV SÜD prevents the risk of corruption and bribery.	Impact
	Training courses on the TÜV SÜD Code of Conduct and the TÜV SÜD Supplier Code of Conduct lower the risk of corruption and bribery in its own operations and the supply chain. This ensures the neutrality of TÜV SÜD's services and strengthens society's trust in their reliability.	Impact
	Unintentional non-compliance with rules and regulations against corruption or bribery, involvement in incidents and individual misconduct can lead to legal and financial risks as well as reputational damage. The loss of accreditations and certifications is also a possible consequence. This can lead to revenue losses and additional costs.	Risk
	Political engagement and lobbying activities	
	Through clear rules and policies on lobbying and political engagement, TÜV SÜD contributes to a fair competitive environment.	Impact
Responsible business practices	TÜV SÜD is involved in the development of new technical safety standards and norms and promotes their adoption by the supervisory authorities. In this way, the company contributes to the safety of consumers and end customers.	Opportunity
	Supplier relationship management	
	Through the clear rules of the TÜV SÜD Code of Conduct and the TÜV SÜD Supplier Code of Conduct, TÜV SÜD ensures compliant behavior in the supply chain. Compliance is verified through audits. In addition, both the company's own employees and suppliers' employees receive training on the rules and regulations.	Impact
	Data protection and IT security	
	TÜV SÜD attaches great importance to the protection of personal data as well as to transparency and compliance with data protection regulations and integrates data protection practices into the processes of the company.	Impact
	Inadequate data protection and IT security measures can lead to security breaches, data loss or cyber attacks on TÜV SÜD as well as on customers and business partners. This can result in legal and financial consequences as well as reputational risks.	Risk
	Employee awareness of the importance of IT security and data protection strengthens TÜV SÜD's resilience to phishing and data loss.	Opportunity

Compliance

Prevention as a principle of corporate culture

ESRS G1-1
GRI 2-23 | GRI 2-24

Our customers rely on the integrity of TÜV SÜD. To ensure the services they receive offer a maximum degree of safety, security and objectivity, TÜV SÜD takes a preventive approach to compliance and endeavors to achieve a corporate culture that proactively avoids potential breaches of rules and risks before they occur by raising employee awareness, educating the workforce and establishing appropriate processes.

Compliance with all applicable laws and international regulations and dealing fairly with our business partners and competitors are priorities in our company's philosophy. Independence, integrity and compliance with the law are integral components of our corporate culture.

Compliance organization

ESRS 2 GOV-1 | ESRS G1-3
GRI 2-12 | GRI 2-13 | GRI 2-24 | GRI 2-26

The TÜV SÜD compliance organization is based on the principle of separation of responsibility and executive activities. The Board of Management has the overarching responsibility for the TÜV SÜD Compliance Management System (TÜV SÜD CMS) and the setup of the compliance organization.

Overall responsibility is held by the Chief Compliance Officer (CCO), who reports directly to the Chairman of the Board of Management and acts independently of instructions in this function. The tasks of the CCO include the continuous improvement of the TÜV SÜD CMS, decision-making concerning high-risk transactions or events. The CCO reports regularly and on an ad-hoc basis to the TÜV SÜD Board of Management and further stakeholders, such as the Supervisory Board, on the status of the CMS and other compliance-related issues.

The Global Compliance Office performs the function of central management and control body for compliance. Alongside the CCO and the Head of Corporate Compliance (HoC), it comprises the Corporate Compliance Officers and the Global Human Rights Officer (GHRO).

There is a Regional Compliance Officer for each region outside Germany, and a Local Compliance Officer for each operational company in which TÜV SÜD has a majority interest of more than 50%. The heads of the corporate functions of TÜV SÜD AG are also simultaneously the Compliance Officers of the respective corporate functions. The Global Compliance Office and Compliance Officers are available at any time to answer questions from employees on compliance-related issues. In this way, we can ensure compliance globally and across all legal entities.

The Compliance Committee is another key component of the TÜV SÜD compliance organization. This body meets regularly and is composed of the Chief Compliance Officer and other executives from the Group. Compliance developments within the Group are discussed at these meetings and potential new risks are evaluated.

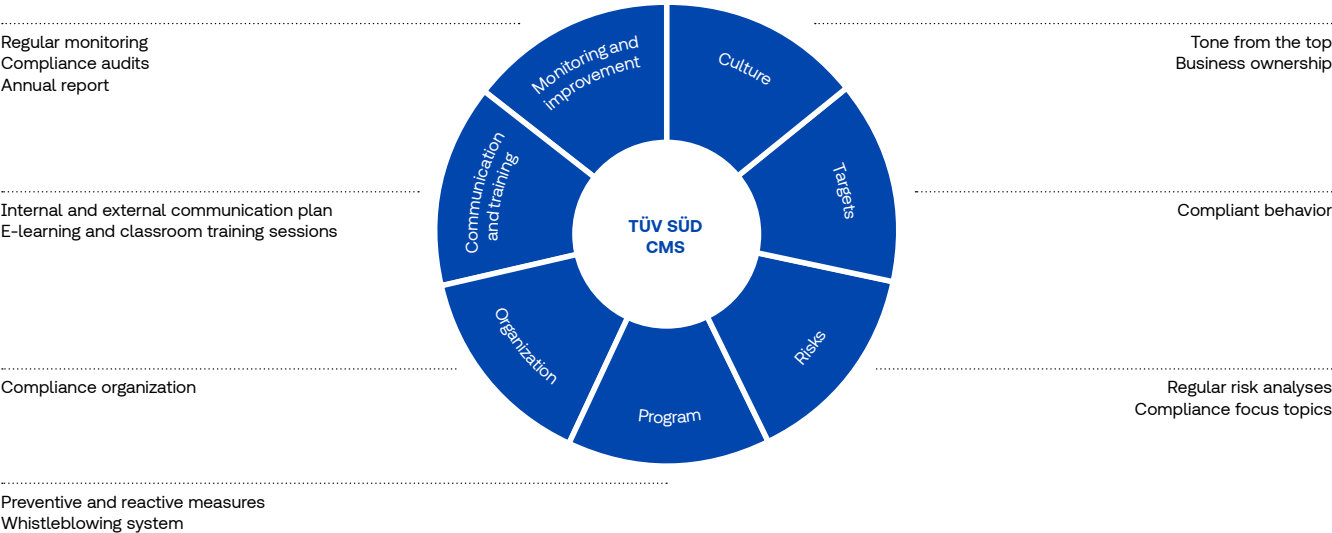
TÜV SÜD Compliance Management System

GRI 2-24 | GRI 205/3-3 | GRI 206/3-3 | GRI 308/3-3 | GRI 407/3-3 |
GRI 408/3-3 | GRI 409/3-3 | GRI 411/3-3 | GRI 414/3-3

The TÜV SÜD CMS provides the organizational basis for compliance with applicable laws. It forms the organizational framework for all compliance measures, structures and processes. The CMS follows the guiding principle of independence, integrity and legality of our actions and encompasses all hierarchical levels. It takes into account the principles of the IDW AsS 980 assurance standard and is monitored and further developed by the Global Compliance Office. The TÜV SÜD CMS is designed to make compliant conduct universal among the employees of TÜV SÜD and third parties commissioned by us to perform our services. The compliance organization looks at the compliance focus topics, in particular avoiding corruption and antitrust violations, ensuring compliance with export control laws as well as human rights and human rights-related environmental protection obligations.

The TÜV SÜD Compliance Management System

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Compliance policies

ESRS G1-1
GRI 2-23 | GRI 2-24

The TÜV SÜD compliance program centers around the TÜV SÜD Code of Conduct, which provides orientation on the values to be demonstrated by all persons working for or acting on behalf of TÜV SÜD around the world. The compliance focus topics are covered by individual compliance policies derived from the Code of Conduct. They are mandatory within the TÜV SÜD Group and are explained in more detail in separate checklists or information sheets.

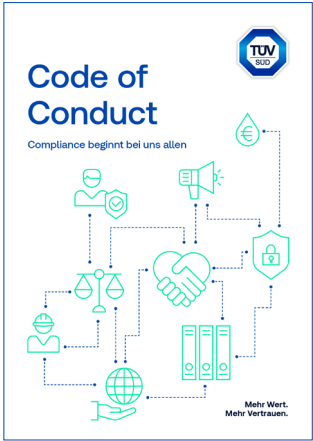
All compliance policies are accessible to all TÜV SÜD Group employees in the Corporate Management Manual. Additional documents, such as checklists and information sheets as well as other aids, are published on the intranet.

Relevant changes to compliance documents are passed down to the subsidiaries via the compliance officers.

Compliance policies

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TÜV SÜD compliance management system – description	Compliance organization
Avoiding conflicts of interest and corruption	Donations, membership fees and sponsorship
Compliance with competition and antitrust law	Compliance training program
Export control compliance	Compliance communication
Compliance reports, investigations and sanctions	Business relationships with TÜV SÜD business partners
Compliance risk analysis and monitoring	



Compliance culture

ESRS G1-1

GRI 2-24

The compliance culture forms the basis of our TÜV SÜD CMS. Its shaping principles are “tone from the top” and our brand message: “Add value. Inspire trust.” Part of TÜV SÜD’s compliance culture is that all employees accept, respect and support the importance of compliant behavior. All of our executives are called upon to lead by example by actively embodying and communicating the principles of our Code of Conduct. They are also required to ensure that the employees who report to them strictly comply with the TÜV SÜD Code of Conduct.

Our whistleblowing system – the TÜV SÜD Trust Channel

ESRS G1-1 | ESRS G1-3

GRI 2-25 | GRI 2-26

The TÜV SÜD Trust Channel is a key component of the TÜV SÜD compliance program. Employees and external third parties worldwide can use this web portal to submit complaints (“reports”) relating to compliance breaches or suspicious cases. The portal is available in 19 languages to all TÜV SÜD employees as well as to customers, suppliers and other third parties. Here, whistleblowers have the opportunity to communicate anonymously and securely with TÜV SÜD. Only the Corporate Compliance Officers have access to the incoming reports, which they process impartially and independently, are not bound by instructions and are also required to maintain strict confidentiality. Reports submitted via the portal cannot be traced using technological means, protecting the whistleblower’s anonymity at all times unless their identity is clear from the description of the factors and the nature of the report.

In addition, TÜV SÜD employees have the option of reporting concerns to their manager or Local Compliance Officer or to the Global Compliance Office directly at any time. The TÜV SÜD Trust Channel is regularly mentioned in internal and external training and communication. Like the portal itself, the rules of procedure are also available in 19 languages. Explanatory videos in the individual languages are gradually being added to make it accessible to as many people as possible.

If a report is found to be plausible, the local or global compliance organization carries out an internal review, if required with the involvement of the Internal Audit function or external auditors. All reports are treated with strict confidentiality. Following the need-to-know principle, they are only shared with individuals who require the information for their investigations or subsequent implementation of actions. Protection of the whistleblower and the individual(s) affected is paramount in all such investigations. As stated in the compliance policy “compliance reports, investigations and sanctions”, TÜV SÜD must not penalize a person for reporting a suspected compliance violation in good faith and to the best of their knowledge. If a report is confirmed to be true, appropriate disciplinary measures are imposed and criminal or civil action may additionally be taken where necessary. TÜV SÜD operates a zero-tolerance policy in this regard. In order to prevent possible future violations, all incoming reports are checked to see whether process adjustments, communication measures and training courses are necessary. If so, these are implemented as appropriate.

Reports that reach TÜV SÜD via other channels, such as the OECD, accreditation authorities or external auditors, are also all followed up. In addition to resolving the matters, the compliance organization is also responsible for informing the Board of Management and the Supervisory Board.

Communication and training on compliance

ESRS G1-3

GRI 2-24 | GRI 205-2

By regularly holding compliance training, we promote compliant behavior among all TÜV SÜD employees. The compliance training courses take place both as classroom training or webinars as well as via an e-learning program. Learning centers around the compliance focus topics as well as the practical application of compliance requirements in the company. The compliance training offerings include training for external service providers as well as the company’s own workforce. All TÜV SÜD employees around the world, including those in risk functions and members of the boards, are required to complete this compliance e-learning course on an annual basis. The Local Compliance Officers also conduct virtual compliance training and classroom training sessions.

The appropriate communication of compliance topics is another key component of the TÜV SÜD CMS, which aims to inform employees about relevant compliance issues, deepen their understanding and raise acceptance of compliance among the workforce. In line with the compliance culture, compliance communication at TÜV SÜD is also

set by the “tone from the top”: The Board of Management highlights the importance of compliance for employees from the earliest opportunity, at the Welcome Days for new employees. The focus here is on the Code of Conduct, the compliance policies that are based on this and the TÜV SÜD compliance program. Employees above a defined management level, including heads of the corporate functions and the general managers of the subsidiaries are required to address the subject regularly within their spheres of responsibility. To this end, the Global Compliance Office provides TÜV SÜD executives with a compliance focus topic at least twice a year for use in compliance communication in their team or department meetings.

Monitoring and checking compliance

ESRS G1-1

GRI 2-16 | GRI 2-23 | GRI 2-28 | GRI 205/3-3 | GRI 205-1

The Internal Audit function carries out special compliance audits based on the TÜV SÜD CMS. These are set down in consultation with the Global Compliance Office. The compliance organization and reporting, the TÜV SÜD Code of Conduct, compliance training, agreements with third parties as well as gifts, invitations and sponsorship are subject to regular review. Should the Internal Audit function identify any irregularities during its audits, the Global Compliance Office is involved in the reporting. Individual compliance issues are also examined in the other general audits by the Internal Audit function. Specific suspicious cases are always investigated and confirmed compliance violations are sanctioned accordingly.

In the financial year 2024, TÜV SÜD conducted a group-wide compliance risk analysis on the topics of corruption, antitrust law and export control that included all subsidiaries in which TÜV SÜD holds a majority interest and all relevant corporate functions.

It also carried out a survey in the financial year 2024 of all subsidiaries in which TÜV SÜD holds a majority interest and all relevant corporate functions to identify the functions in the company that are particularly at risk of corruption or bribery. The identified functions were subsequently assigned specific training courses.

As a company active in the TIC market, it is extremely important for us to maintain the highest standards of trustworthy and fair behavior. We are a member of the TIC Council and are thus committed to its Compliance Programme, which lays out rules for health and safety, fair working practices and equal treatment within the workforce as well as outside the company. An independent auditor confirms implementation and compliance with the requirements every year.

As a member of the TIC Council, we also recognize its Competition Compliance Policy when working with other company representatives on the TIC Council. This clearly regulates the terms for sharing experiences and ensures that legal requirements for compliance with competition law are observed.

Current and planned actions

ESRS G1-3

GRI 2-25 | GRI 2-26

The actions planned for 2024 to continuously improve and adapt the CMS were implemented as planned. For instance, it continued the audit of the CMS for the areas of corruption, antitrust law and export control (sanctions) in accordance with IDW AsS 980 assurance standard. A group-wide compliance risk analysis was also carried out for these topics, as were the annual risk analyses in accordance with the LkSG requirements.

The annual survey to monitor compliance includes a question on the accessibility of the TÜV SÜD Trust Channel for external persons. At the same time, we benchmarked the accessibility of grievance mechanisms among Munich-based companies in 2024 and are gradually adding explanatory videos in the relevant language to the rules of procedure following feedback from this research. The video is currently available in 12 languages.

The following actions are planned for 2025 as part of continuous improvement and adaptation of our CMS:

- Continued audit of the TÜV SÜD CMS for the areas of corruption, antitrust law and export control (sanctions) in accordance with IDW AsS 980 assurance standard,
- Digitalization of more compliance processes and
- Annual risk analyses pursuant to the LkSG requirements.

Supplementary disclosures

General disclosures and notes on corruption and bribery

ESRS G1-4

GRI 2-26 | GRI 205-3

Reports on potential compliance violations were also raised or sent to the GCO via various channels in the reporting year 2024. In total, 115 whistleblowing reports were submitted via the Trust Channel in the reporting year. 64 compliance reports (including corruption and discrimination) have been identified and processed. Appropriate disciplinary measures were imposed in the eight substantiated and confirmed cases of corruption within the company's own workforce. Appropriate preventive measures were also introduced, which included training, warnings and further measures under labor law. There were no known convictions or fines for violation of anti-corruption laws in the reporting year 2024.

Around 12,000 employees, including around 1,100 executives, belong to the group of people who are exposed to an increased risk of corruption as a result of their tasks and responsibilities. Like all other employees, this group receives annual virtual compliance training with content specifically relating to the topic of corruption prevention. The training completion rate was virtually 100%.

Political engagement and lobbying activities

ESRS G1-5

GRI 2-28 | GRI 415/3-3

TÜV SÜD is actively involved in a number of professional associations at German and European level, including the TIC Council and the TÜV-Verband. TÜV SÜD's other commitments are listed in the Transparency Register of the European Union under the identification number 433521917360-12.

Promotion of transparency and technical information-sharing within the TIC industry

GRI 2-28 | GRI 2-29 | GRI 415/3-3

To represent and strengthen the interests of TÜV SÜD and of the testing, inspection and certification (TIC) industry as a whole and drive the development of high-quality standards and innovation in the sector, we engage in ongoing exchanges of expert opinions with other industry players. As a member of the TÜV-Verband, we support the TÜV-Verband's political recommendations.

As an independent technical testing organization, we regularly produce expert reports and whitepapers. These can be used by policymakers to inform and make decisions, and provide recommendation for action to industry. For example, we can advise on minimum requirements for the development and application of new technologies.

We are also members of numerous national, European and international boards and committees, contributing our knowledge, experience and technology. TÜV SÜD also participates in various exchanges of experience and ideas. The individual TÜV SÜD entities are also represented in various initiatives, associations and working groups and work together with other stakeholders on the advancement of ecological, economic and technological issues.

↔ Stakeholder dialog, see page 18

↔ Overview of membership associations, see page 110

Guidelines for donations and sponsorship

GRI 415/3-3 | GRI 415-1

The donations, membership fees and sponsorship policy ensures that the implementation of our social engagement activities is effectively coordinated and legally compliant. Among other things, it stipulates that donations by TÜV SÜD to politicians, political parties or organizations are not permitted. In 2024, no breaches of the terms of this policy were registered at the company.

Technical compliance and quality management

GRI 2-6

Since the foundation of our Company almost 160 years ago, we have been meeting our responsibility to protect people, the environment and assets from technology-related risks. Technical compliance, i.e., all technical processes and products complying with legal and regulatory requirements, is a central element of TÜV SÜD's motto and also plays a key role in our integrated management system (IMS). We are making this even stronger by introducing an additional control function at Group level. In the future, this new function will assist and monitor implementation in the operating units as an overarching technical governance function.

Structural and organizational actions allow us to ensure that technical compliance is implemented systematically and sustainably. This includes setting up control mechanisms, regularly reviewing and updating the corresponding policies and training employees. Together, these actions help to minimize risks, ensure quality and strengthen the trust of customers and supervisory authorities in TÜV SÜD.

Integrated management system and Corporate Management Manual

GRI 2-12 | GRI 2-23 | GRI 2-24

The implementation, suitability and effectiveness of the integrated management system (IMS) are regularly assessed and reviewed by external audits conducted by accreditation

bodies and regulatory authorities, by internal audits, and by the Group's Internal Audit function as part of ongoing management reviews. These processes form the foundation of a continual improvement process, which is further supported by regular consultation with relevant working groups at both local and international level.

The interaction of the individual functions of the IMS is regulated by the Corporate Management Manual, which meets the requirements of the ISO 9001, ISO 14001, ISO 45001, ISO 50001 and ISO/IEC 27001 standards. It bundles all policies, is mandatory for the entire TÜV SÜD Group and therefore defines the strategic and organizational direction. It also contains specific requirements relating to compliance, human rights, data protection and sustainability management. The Board of Management is responsible for implementing these requirements and for continuously developing, evaluating and monitoring the IMS.

A large number of mostly digital training initiatives, that are revised annually, are available to raise awareness of the importance of these topics among all TÜV SÜD employees. Depending on the target group, these training courses have been translated into up to 21 different languages. Executives have their own specialist training courses on top of those for regular employees. The integrated management system and its topics are discussed at new joiner events and in employee communications.

The integrated management system is being rolled out throughout the organization and implemented in the individual subsidiaries, divisions and regions. In many cases, this also

requires external certification. We are working to continuously increase the number of certifications and at the same time to embed the framework conditions of the integrated management system into our supply chain.

Accreditations and certifications

External certifications, accreditations and national, European and international recognitions as a testing, inspection and certification organization are crucial for TÜV SÜD's success. They ensure the high quality standard at TÜV SÜD: employees, processes and work materials must meet defined requirements in order to be able to carry out the relevant audits, inspections and certifications.

TÜV SÜD currently holds around 800 accreditations and further recognitions worldwide. They are a mandatory prerequisite for our work in the TIC industry and at the same time evidence of the expertise underlying our services in product testing and certification, management system certification, laboratory testing, validation and verification, and the inspection and monitoring of technical systems, assets and vehicles.

The quality management organization is responsible for managing and monitoring the recognitions at Group level and at the subsidiaries. It ensures compliance with technical guidelines and methods for technical compliance that have been defined within the company and are in line with the requirements of the regulatory, accreditation and standard-setting authorities. Compliance is also regularly monitored externally.

Taxes⁵

GRI 2-23 | GRI 2-24 | GRI 2-28 | GRI 207/3-3 | GRI 207-1 | GRI 207-2 |
GRI 207-3

TÜV SÜD AG is a legal entity with its registered office and effective management in Germany. As such, its entire global income is subject to unlimited tax liability. The subsidiaries of TÜV SÜD AG are subject to unlimited tax liability in the countries where their registered offices and effective management are located. In addition, cross-border business transactions may incur limited tax liabilities for TÜV SÜD AG or its affiliated companies.

Compliance with tax obligations is initially the responsibility of the executive directors of the respective subsidiaries. If a subsidiary has more than one executive director, responsibility generally lies with the competent Chief Financial Officer. Responsibilities differ in cases where TÜV SÜD AG is not the direct or indirect sole shareholder of an affiliated company.

The tax department is responsible for organizing the tax function of the German companies. For companies wholly owned by the TÜV SÜD Group, the general managers may be responsible for (some aspects of) the tax function. If German companies are required to register for income taxes abroad, this is the responsibility of the general managers. Furthermore, the tax department is in charge of the global

tax function, although this primarily involves monitoring as the individual countries have different tax regulations. The tax department is also responsible for the group-wide transfer pricing system.

Alongside this, the Corporate Taxation function is involved in tax committees at a range of institutions, including Institut für Digitalisierung im Steuerrecht e.V. (IDSt) and Vereinigung der Bayerischen Wirtschaft e.V. (vbw).

Approach to tax

We have undertaken to comply with applicable national and international laws in all our business decisions and actions. Furthermore, we do not pursue an aggressive tax policy. Only tax structuring measures that are also based on non-tax-related reasons and pose no risk to TÜV SÜD's reputation are permissible. These goals are in accordance with our TÜV SÜD Code of Conduct.

The main objective of the TÜV SÜD Group's tax compliance management system is to gear the internal process and its organization towards the fulfillment of statutory requirements to guarantee a complete, correct and timely fulfillment of tax obligations.

Tax governance

The tax compliance framework is set out in the corporate tax guideline. It is supplemented by further corporate policies in the Corporate Management Manual and by specific instructions pertaining to individual tax issues. The tax compliance management system established by TÜV SÜD for specific tax types takes the requirements of the IDW AsS 980 assurance standard into account in its implementation. It is based on continuous review with respect to its appropriateness and effectiveness in order to identify and implement any necessary improvements in a timely manner.

⁵ Additional disclosures pursuant to GRI.

Responsible business practices

ESRS G1-2

Trust and integrity are the baseline of our business activities and also describe how we work with our business partners.

Sustainability along the supply chain

GRI 2-6

TÜV SÜD is a globally active company and accordingly has international supply chains. Our Procurement function orders goods and services from over 11,000 suppliers⁶ in more than 80 countries. TÜV SÜD's global purchasing volume reached approx. € 730 million in 2024 (prior year: approx. € 700 million), or around 21% of total consolidated revenue.

The actions we take to boost sustainability in our procurement operations are aimed at contributing toward the achievement of the United Nations' Sustainable Development Goals (SDGs). Our primary focus is on these three SDGs:



Decent work and economic growth



Responsible consumption and production



Climate action

Targets for greater sustainability in the supply chain

We want to continuously improve the level of sustainability and diversity of our supply chain. To this end, we have set targets across the company, which we want to achieve in 2025. By then

- All TÜV SÜD buyers should have completed the training on procurement at least annually and 5% of suppliers should have received training on the topic of sustainability from TÜV SÜD,
- All suppliers should be subject to a regular risk analysis regarding environmental or social practices,
- 92% of the targeted suppliers should have agreed to abide by the TÜV SÜD Supplier Code of Conduct,
- 90% of contracts with targeted suppliers should contain clauses on environmental, labor law and human rights requirements,
- 32% of targeted suppliers should have completed an annual sustainability evaluation and 1% of these targeted suppliers should have undergone an ESG audit on site,
- In addition, at least 90% of the procurement volume should continue to be purchased from local suppliers.

Our global procurement strategy

ESRS G1-2

GRI 204/3-3

Our global procurement strategy for goods and services also includes aspects to social and ecological responsibility as well as to fair, responsible and integrity-based business practices. Generally applicable and product group-specific criteria are used for decision-making and carrying out a sustainability assessment in the tendering processes. Products and services should meet recognized and certified sustainability standards. We pay particular attention to aspects such as energy efficiency, longevity, ease of repair, environmentally friendly packaging, optimized transport routes and reducing our carbon footprint. In addition, company-specific aspects such as the regular holding of training sessions, diversity and inclusion programs in the supply chain and the suppliers' commitment to the environment are also included in the evaluation.

Procurement organization

GRI 308/3-3 | GRI 414/3-3

Our global network of suppliers is developed and managed by our Global Procurement corporate function together with the TÜV SÜD shared service organization. This ensures that we procure goods and services on time, in the right quantities, that are of high quality and at competitive conditions

⁶ Suppliers with an addressable spend volume of more than € 4k.

from suppliers who – like us – are committed to corporate responsibility and at the same time meet our sustainability requirements.

In order to manage sustainability aspects in the supply chain, relevant ESG key performance indicators have been defined at a global level and integrated into a KPI dashboard. The visualization supports strategic decisions to improve supplier sustainability. With this in mind, ESG targets were also incorporated into the annual performance evaluation of the procurement organization.

The enhancement of sustainability in our supply chain continues to be a top priority for us as we consider this to be an important lever for living up to our social, ecological and ethical responsibilities as a company. This is also reflected in corresponding audits. In 2024, the TÜV SÜD procurement organization was audited by an independent external testing organization in accordance with ISO 20400. According to this audit, the structures and processes comply with the guidelines for sustainable procurement. Among other things, procurement strategies and processes were audited with regard to social, environmental and governance aspects (ESG).

Supplier Code of Conduct


ESRS S2-1

GRI 2-23 | GRI 2-24

In 2024, the TÜV SÜD Supplier Code of Conduct (SCoC) was updated to ensure that it meets the latest standards for social and environmental responsibility as well as fair,

responsible, and integrity-based business practices in procurement. The updated version reflects our understanding of sustainability and compliance in procurement and has since been published in 13 languages.

The SCoC shapes the expectations and requirements that we set for our suppliers, ensuring consistent standards across all partners we work with at TÜV SÜD. For example, we expect our suppliers to pay their employees fair and appropriate remuneration that is always above the local minimum wage. In addition, our entire supply chain should comply with local employment standards, for example in terms of working hours, overtime and social benefits. At the same time, we expect our suppliers to meet their tax and customs obligations, based on correct information and traceable records at all times.

The sustainability-related aspects of the Code were incorporated into our procurement policy and procurement manual and the associated processes. In addition, all model contracts were expanded to include clauses on social and ecological matters from the SCoC in order to ensure that they are legally binding. The TÜV SÜD SCoC is available on our supplier platform.  [TÜV SÜD Supplier Code of Conduct, tuvsud.com](https://tuvsud.com)

In order to efficiently monitor compliance with our SCoC, we use appropriately optimized processes. For example, we use digitalized self-assessment questionnaires and automated data extraction as well as real-time data from suppliers. We also use risk-based approaches to identify potentially high-risk suppliers.

Communication with suppliers

GRI 2-24

Various communication channels and processes have been established in recent years to further develop our supply chain requirements. This includes the annual training of the global procurement organization as well as supplier training on the SCoC.

The global procurement organization is driving forward the development and implementation of its own training platform, “Global Procurement Learning,” in order to intensify the internal and external development of expertise in the area of ESG. The content of the Global Procurement Learning on sustainable procurement is in line with the ESG corporate goals and is made available to buyers, suppliers and functional departments based on target group. In the future, suppliers will be able to access training programs online via the TÜV SÜD supplier homepage.

This is also supplemented by TÜV SÜD Academy. Via the procurement academy, we offer our suppliers web-based online training courses to build up their expertise and further improve their own sustainability services. In addition, the Global Procurement corporate function is planning to conduct workers’ voice surveys with suppliers in the future in order to obtain a direct reflection of their concerns, needs and assessments on selected topics.

Supplier auditing and evaluation

ESRS G1-2

GRI 308/3-3 | GRI 414/3-3

To ensure compliance with sustainability requirements in TÜV SÜD's supply chain, suppliers undergo various audits and evaluations throughout the supplier lifecycle. Before being contracted to provide goods or services, aspects pertaining to sustainability are audited and evaluated. The selection criteria include acceptance of the TÜV SÜD Supplier Code of Conduct, risk and due diligence reviews and the completion of sustainability questionnaires. We also focus on diversity and inclusion in our supply chain as we view diversity as a strength. That is why we value having a diverse supplier base with various cultures, people and companies.

We use real-time data to audit supplier performance during the year, including ESG criteria, and communicate the results to suppliers in order to identify potential areas for improvement. The holistic approach also includes the annual evaluation of strategic suppliers as part of our global supplier evaluation program. By continuously optimizing our supplier requirements, we aim to support and promote ESG practices in the supply chain.

Actions related to sustainability in the supply chain

GRI 2-24

In 2024, 52 additional sustainability activities were initiated by the global procurement organization and the majority of these have already been implemented.

These activities included, for example, optimizing the fleet management strategy in the US and Canada with the transition to hybrid and electric cars. Due in particular to the increasing awareness of environmental change and the need to reduce GHG emissions, this sustainability action reflects our sustainable procurement philosophy, under which decarbonization is a high priority.

In addition, the strategic supply-chain decarbonization initiative was further developed in 2024 and new projects were implemented in cooperation with key suppliers. These actions included, in particular, targeted training programs, the calculation of product-specific carbon footprints and the design of a sustainable reduction of greenhouse gas emissions in the supply chain.

With the implementation of product-group-specific sustainability criteria when selecting and assessing companies a further important milestone in the sustainability concept of the TÜV SÜD procurement organization has therefore been reached.

Supplementary disclosures

ESRS G1-2 | ESRS G1-6

GRI 204/3-3 | GRI 204-1 | GRI 308/3-3 | GRI 308-1 | GRI 414/3-3 | GRI 414-1

We regularly review the implementation of the requirements of the SCoC in order to support the integrity of our supply chain and mitigate risks. More than 14% of the targeted suppliers underwent detailed ESG assessments in 2024 by means of in-depth questionnaires. In addition, more than 5% of these suppliers were subject to in-depth on-site audits.

The establishment of the SCoC marked an important milestone in our work on improving our sustainability performance along the entire supply chain, side by side with our suppliers. In 2024, 100% (prior year: 100%) of key procurement processes (i.e., those with a volume over € 0.5 million) were carried out in accordance with the requirements set forth in the SCoC.

We make use of the benefits of local sourcing wherever possible. To achieve this, we use regional or local suppliers for more than 90% of our procurement needs. This enables us to respond rapidly and flexibly to changes in framework conditions, while the short transport routes contribute to climate protection and reducing our carbon footprint. Moreover, our use of local suppliers supports local employment markets and local infrastructures thereby strengthening the stability and reliability of our supply chain.

TÜV SÜD procurement volume by region				≡ 21
as a %	2024	2023	2022	
EUROPE	72.0	68.5	65.0	
ASIA	23.0	24.8	25.0	
AMERICAS	5.0	6.7	10.0	

We also want to be a fair business partner with our payment practices. Regulated and transparent payment processing minimizes financial risks and strengthens long-term relationships with suppliers, which contributes to a stable and sustainable procurement process. Consequently, our standard payment terms stipulate the following: Payment is to be made in the customary manner within 14 days for a 3% discount or within 30 days without deduction. This is calculated after work is completed or accepted, and a proper and verifiable invoice is presented.

 [General Terms and Conditions of Purchase for Deliveries and Services of Third Parties, tuvsud.com](#)

Data protection and information security

GRI 2-12 | GRI 2-13 | GRI 2-23 | GRI 2-24 | GRI 418/3-3

Data protection and information security are of utmost importance for TÜV SÜD and are firmly embedded in our organization.

Data protection

The Global Data Protection Office ensures that our company’s global activities comply with data protection laws and regulations. It serves as a central point of contact for all questions relating to data protection, develops data protection strategies and policies and continuously optimizes the central data protection management system.

The Group data protection policy is the foundation of our data protection management system. It sets out the key data protection principles for the TÜV SÜD Group, defines the roles and responsibilities within the global data protection organization and regulates the handling of matters relating to data protection.

Protecting the personal data of employees, suppliers and customers is a top priority for us. This is not just about complying with the law, but also meeting the expectations of all participants that we handle their data responsibly. It provides transparent information on how to process personal data. All employees must also complete an annual

online training course within the scope of the European General Data Protection Regulation (GDPR). There are also comprehensive policies and manuals on the intranet to assist the practical implementation of data protection requirements.

Compliance with the relevant data protection regulations and internal Group policies is assessed and confirmed on an annual basis by the management of the subsidiaries and the heads of the corporate functions. In 2024, a global internal data protection check-up aimed to review the maturity of the data protection organization. This analysis was validated on a sample basis by a global consulting firm specializing in data protection.

Information security

The global IT security organization is led by the Chief Information Security Officer (CISO). Our internal IT security policies are based on national and international standards such as ISO/IEC 27001. A corresponding risk review and assessment is carried out for all TÜV SÜD entities, which is regularly supplemented by risk-based audits by the Internal Audit function. The results are reported to the Board of Management.

We use various channels to raise awareness of the topic of information security among our employees. Employees worldwide can find information on information security via an

internal portal. Selected IT security topics are communicated within the organization on a quarterly basis in an IT newsletter. All employees must also undergo awareness training on information security, which has a changing area of focus, on an annual basis. In this way, we are raising awareness among the workforce of the need for an IT security policy based on the principle of zero trust and constant threat.

We also pay particular attention to information and data security when cooperating with our suppliers, customers and other partners. Therefore, all applicable security aspects, such as the requirements of ISO/IEC27001, are fully taken into account for both new projects and products as well as when designing operational systems. As part of due diligence process for suppliers, IT suppliers are reviewed for compliance with data protection, IT security, confidentiality and technical and organizational security requirements, depending on the deliverable.

Ability to act ensured at all times

The central IT systems of the TÜV SÜD Group are monitored and regularly tested in such a way as to enable a swift response to any disruption. Our corporate data are protected by adequate measures according to the level of protection required for the respective data.

Extensive contingency measures are in place to ensure that we continue to remain operative in the event of extensive damage to our IT infrastructure – for example, through fire, environmental influences or by force majeure. Comprehensive and regular backups of the central systems also ensure that

we can resume operations within an acceptable time frame for the respective applications.

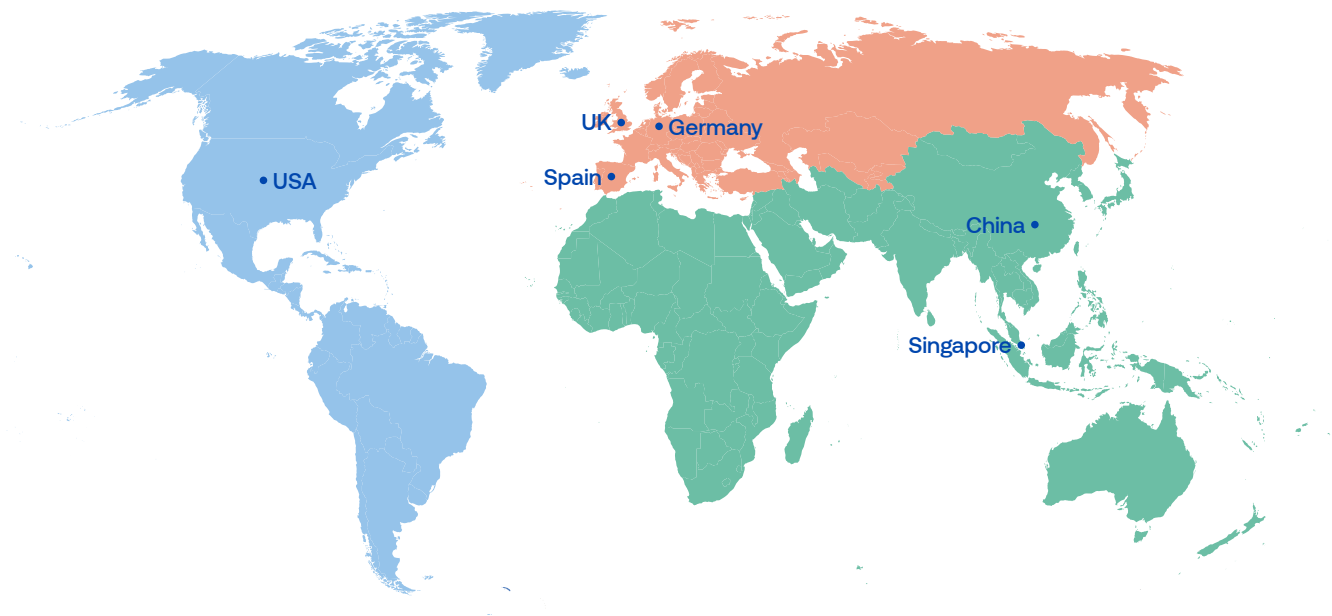
To protect our IT system against viruses and other malware, we maintain security mechanisms which we keep up to date at all times. Applications that are accessible on the internet are subject to regular penetration tests. Our Cyber Security Incident Framework defines the global framework for the management of cybersecurity incidents in the TÜV SÜD Group. Security breaches are identified, contained

as quickly as possible and resolved in a planned and coordinated incident response process. The corresponding processes are regularly tested and improved.

The information security management system (ISMS) has also been certified in various subsidiaries according to ISO/IEC 27001, TISAX and other national requirements. In addition, our data centers in Germany, the UK, Spain, the US, Singapore and China have also been certified to ISO/IEC 27001.

ISO/IEC 27001 certifications at TÜV SÜD¹

21



¹ In data centers.

FURTHER INFORMATION

GRI Content Index

Data Book

Overview of membership associations

GRI Content Index

TÜV SÜD AG has reported the information cited in this GRI Content Index for the period from January 1, 2024 to December 31, 2024 in accordance with the GRI Standards.

GRI Content Index				≡ 22
Disclosures	Comment SR	References TÜV SÜD SR	Page	
GRI 2: General Disclosures 2021				
The organization and its reporting practices				
2-1	Organizational details	TÜV SÜD AG Westendstrasse 199, 80686 Munich, Germany	Annual Report 2024, On site worldwide TÜV SÜD at a glance Company structure	10 9 9
2-2	Entities included in the organization's sustainability reporting		Annual Report 2024, Consolidated entities About this Sustainability Report	127 – 131 3 – 4
2-3	Reporting period, frequency and contact point		About this Sustainability Report Imprint	3 – 4 112
2-4	Restatements of information	Changes are presented and highlighted if the restatement is classified as significant (> 10%). In the area of environment, the materiality threshold is 5% of total emissions, and if this materiality threshold is exceeded, the base year is retroactively re-baselined.	About this Sustainability Report TÜV SÜD's greenhouse gas inventory	3 – 4 28
2-5	External assurance	This Sustainability Report has not been audited externally.		

Disclosures	Comment SR	References TÜV SÜD SR	Page
Activities and workers			
2-6	Activities, value chain and other business relationships	No significant changes to the supply chain are known.	Annual Report 2024, The market for technical services 17 – 18 Annual Report 2024, Industry-specific environment 19 Company portrait 9 Company structure 9 Our business modell 10 Our value chain 17 Safety for consumers and end-users 61 Technical compliance and quality management 70 Sustainability along the supply chain 72
2-7	Employees		Annual Report 2024, Employee report 57 – 58 Employer attractiveness / Supplementary disclosures 44, 46 Data Book 100 – 103
2-8	Workers who are not employees		Employer attractiveness / Supplementary disclosures 45 Employer attractiveness / Definitions and assessment methods 46 Data Book 103
Governance			
2-9	Governance structure and composition		Annual Report 2024, Corporate governance report 26 – 35 Boards of TÜV SÜD AG 132
2-10	Nomination and selection of the highest governance body		Annual Report 2024, Corporate governance report 26 – 35
2-11	Chair of the highest governance body	The governance structure at TÜV SÜD AG comprises the Board of Management and Supervisory Board. In accordance with the dual management structure required by German stock corporation law, the Board of Management manages TÜV SÜD AG and the Supervisory Board monitors and advises the Board of Management.	

Disclosures	Comment SR	References TÜV SÜD SR	Page
2-12	Role of the highest governance body in overseeing the management of impacts	<p>The Supervisory Board monitors the work of the Board of Management and therefore also controls the implementation of the sustainability strategy. In order to fulfill its monitoring task, the Supervisory Board is regularly provided with both written and oral reports from the Board of Management on the situation of the company, planning and strategy. These reports also include sustainability topics from ESG (environmental, social, governance) areas.</p>	<p>Annual Report 2024, Supervisory Board report 11 – 14</p> <p>Annual Report 2024, Our management system 24 – 25</p> <p>Annual Report 2024, Corporate governance report 26 – 35</p> <p>Our sustainability organization 14</p> <p>Environment / Our targets 24</p> <p>Social / Our targets 36</p> <p>Respect for human rights 58</p> <p>Good corporate governance / Our targets 63</p> <p>Compliance organization 65</p> <p>Integrated management system and Corporate Management Manual 70</p> <p>Data protection and information security 75</p>
2-13	Delegation of responsibility for managing impacts	<p>The Supervisory Board is informed about sustainability topics from environmental, social and governance areas at least once a year; this includes updates on the achievement of targets and actions taken to achieve these targets.</p>	<p>Our sustainability organization 14</p> <p>Systematic sustainability controlling 15</p> <p>Respect for human rights 58</p> <p>Compliance organization 65</p> <p>Data protection and information security 75</p>
2-14	Role of the highest governance body in sustainability reporting	<p>TÜV SÜD is working on expanded reporting until the reporting year 2027. This Sustainability Report was submitted to the Audit Committee for acknowledgment prior to publication.</p>	<p>Annual Report 2024, Supervisory Board report 11 – 14</p> <p>Annual Report 2024, Corporate governance report 26 – 35</p> <p>Our sustainability organization 14</p>

Disclosures	Comment SR	References TÜV SÜD SR	Page
2-15 Conflicts of interest	The guideline on conflicts of interest provides the framework and defines the procedure on a case-by-case basis.	Annual Report 2024, Supervisory Board report Annual Report 2024, Corporate governance report Annual Report 2024, Related parties	11 – 14 26 – 35 124 – 125
2-16 Communication of critical concerns	For reasons of confidentiality, TÜV SÜD does not make any disclosures on the number of critical concerns beyond those in the Annual Report and the Sustainability Report.	Monitoring and checking compliance	68
2-17 Collective knowledge of the highest governance body	The members of the Supervisory Board independently further their education with the company's support. The qualification matrix is presented in the corporate governance report of the Annual Report 2024.	Annual Report 2024, Corporate governance report	26 – 35
2-18 Evaluation of the performance of the highest governance body	TÜV SÜD does not make any disclosures on the evaluation of the performance of its highest governance bodies beyond those in the Sustainability Report and Annual Report.	Annual Report 2024, Corporate governance report	26 – 35
2-19 Remuneration policies	TÜV SÜD does not make any disclosures on the remuneration of its highest governance bodies beyond those in the Sustainability Report and Annual Report.	Annual Report 2024, Corporate governance report Annual Report 2024, Notes to the consolidated financial statements	26 – 35 125
2-20 Process to determine remuneration		Annual Report 2024, Corporate governance report Annual Report 2024, Notes to the consolidated financial statements	26 – 35 125
2-21 Annual total compensation ratio	Due to the current availability of data and for confidentiality reasons, no data are currently collected for this indicator.		

Disclosures	Comment SR	References TÜV SÜD SR	Page
Strategy, guidelines and practices			
2-22	Statement on sustainable development strategy	Message from the Chairman of the Board of Management	6 – 7
		Our strategy	12
		Strategic approach for greater sustainability	15
2-23	Policy commitments	ESG management policy	15
		Our value chain	17
		Our ESG ambitions and material topics	22
		Environment	25
		Climate change mitigation	27
		Environment / Policies and management	28
		Employee mobility	31
		Waste volume	32 – 33
		Our HR strategy	38
		Social / Policies	39 – 40
		Channels for whistleblowers	41
		Diversity and inclusion	50 – 51
		Occupational health and safety	54 – 57
		Respect for human rights	58
		Impact on local communities	59
		Prevention as a principle of corporate culture	65
		Compliance policies	66
		Monitoring and checking compliance	68
		Integrated management system and Corporate Management Manual	70
		Taxes	71
		Supplier Code of Conduct	73
		Data protection and information security	75 – 76

Disclosures	Comment SR	References TÜV SÜD SR	Page
2-24	Embedding policy commitments	ESG management policy Our value chain Environment Climate change mitigation Environment/Policies and management Employee mobility Waste volume Our HR strategy Social/Policies Channels for whistleblowers Diversity and inclusion Occupational health and safety Respect for human rights Impact on local communities Prevention as a principle of corporate culture Compliance organization TÜV SÜD Compliance Management System Compliance policies Compliance culture Communication and training on compliance Integrated management system and Corporate Management Manual Taxes Supplier Code of Conduct Communication with suppliers Actions related to sustainability in the supply chain Data protection and information security	15 17 26 27 28 31 32 – 33 38 39 – 40 41 50 – 51 54 – 57 58, 60 59 65 65 65 66 67 67 – 68 70 71 73 73 74 75 – 76

Disclosures	Comment SR	References TÜV SÜD SR	Page
2-25	Processes to remediate negative impacts	Our value chain Respect for human rights / Monitoring and checks Our whistleblowing system – the TÜV SÜD Trust Channel Compliance / Current and planned actions	15 60 67 68
2-26	Mechanisms for seeking advice and raising concerns	Channels for whistleblowers Respect for human rights / Monitoring and checks Compliance organization Our whistleblowing system – the TÜV SÜD Trust Channel Compliance / Current and planned actions Compliance / Supplementary disclosures	41 60 65 67 68 69
2-27	Compliance with laws and regulations	No significant fines or non-monetary sanctions are known to have been imposed on account of non-compliance with environmental laws or regulations in the reporting period 2024. No significant fines or non-monetary sanctions are known to have been imposed on account of non-compliance with laws and/or regulations in the social and economic area in the reporting period 2024.	
2-28	Membership associations	Respect for human rights Monitoring and checking compliance Compliance / Supplementary disclosures Taxes Overview of membership associations	58 68 69 71 110 – 111

Disclosures	Comment SR		References TÜV SÜD SR	Page
Stakeholder engagement				
2-29	Approach to stakeholder engagement		Our stakeholders Collaboration with employee representatives Dialog with employees Respect for human rights Safety for consumers and end-users Compliance / Supplementary disclosures	18 – 19 40 41 58 – 60 61 69
2-30	Collective bargaining agreements		Employer attractiveness / Supplementary disclosures	45
GRI 3: Material Topics 2021				
Disclosures on material topics				
3-1	Process to determine material topics		Our materiality assessment	20 – 22
3-2	List of material topics	The material topics had to be allocated new weightings following the introduction of the double materiality assessment in accordance with ESRS. This did not affect the range of material topics to be reported on. However, the transition to ESRS has resulted in a new reporting structure and a change to the allocation of individual topics. In addition, the non-material topics “Sustainability-oriented services” and details about the individual social activities will no longer be included in the sustainability report in future.	Our materiality assessment Environment Own workforce Good corporate governance	21 25 37 64
3-3	Management of material topics	The management approach is explained in detail in the respective relevant section.	Our materiality assessment Environment Own workforce Good corporate governance	22 25 37 64
GRI 200: Economic				
Topic: Economic performance				
201/3-3	Topic management disclosures		Annual report 2024, The Group at a glance	2

Disclosures	Comment SR	References TÜV SÜD SR	Page	
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	Annual Report 2024, Economic report Annual Report 2024, Notes to the consolidated income statement	36 – 56 88 – 90	
201-2	Financial implications and other risks and opportunities due to climate change	As a technical service provider, only affected indirectly and to a small extent by the financial implications of climate change. The topic and its potential effects are monitored in the risk management process.	Our ESG ambitions and material topics Environment	22 25
201-3	Defined benefit plan obligations and other retirement plans	Annual Report 2024, Notes to the consolidated financial statements	102 – 109	
201-4	Financial assistance received from government	Annual Report 2024, Economic report	42	
Topic: Procurement Practices				
204/3-3	Topic management disclosures	Our global procurement strategy Sustainability along the supply chain /Supplementary disclosures	72 74	
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	More than 90% of the purchasing volume	Sustainability along the supply chain /Supplementary disclosures	74
Topic: Anti-corruption				
205/3-3	Topic management disclosures	TÜV SÜD Compliance Management System Monitoring and checking compliance	65 – 66 68	
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	All TÜV SÜD operations undergo an internal compliance risk analysis at regular intervals, primarily covering the key compliance topics (i) anti-corruption, (ii) export control, (iii) antitrust law and (iv) human rights and human rights-related environmental protection obligations as defined by the LkSG.	Monitoring and checking compliance	68

Disclosures	Comment SR	References TÜV SÜD SR	Page
205-2	Communication and training about anti-corruption policies and procedures	The topic of anti-corruption is among those dealt with in the compliance e-learning module, which all employees must complete at regular intervals. Current topics and new and revised compliance guidelines are regularly communicated worldwide by executives (up to Board of Management level) and by the global compliance organization. A breakdown of completed compliance training courses by region is not currently possible.	Communication and training on compliance Data Book 67 – 68 106
205-3	Confirmed incidents of corruption and actions taken	There were eight confirmed cases of corruption in the company's own workforce in 2024. There was no known corruption-related termination of contracts with business partners in 2024.	Compliance/Supplementary disclosures Data Book 69 108
Topic: Anti-competitive Behavior			
206/3-3	Topic management disclosures	TÜV SÜD Compliance Management System	65 – 66
GRI 206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust and monopoly practices	There were preliminary investigations by an authority that were not pursued further due to a lack of sufficient evidence.	
Topic: Tax			
207/3-3	Topic management disclosures	Taxes	71
GRI 207: Tax 2019			
207-1	Approach to tax	Taxes	71
207-2	Tax governance, control and risk management	Taxes	71
207-3	Stakeholder engagement and management of concerns related to tax	Taxes	71

Disclosures	Comment SR	References TÜV SÜD SR	Page
207-4 Country-by-country reporting	TÜV SÜD AG provides detailed reports of its tax positions in its consolidated financial statements, in full compliance with all requirements under the International Financial Reporting Standards (IFRSs). The annual country-by-country report is submitted to the German tax authorities. In addition, where relevant, the tax authorities in other jurisdictions are notified of the submission of the report in Germany. The German tax authorities share the country-by-country reports with tax authorities in numerous other jurisdictions with which information-sharing agreements are in place. TÜV SÜD therefore currently has no plans to publish these reports.		

GRI 300: Environmental

Topic: Materials

301/3-3 Topic management disclosures	Paper consumption	32
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GRI 301: Materials 2016

301-1 Materials used by weight or volume	Paper consumption	32
	Data Book	100

Topic: Energy

302/3-3 Topic management disclosures	Managing the use of energy	29
	Efficient IT infrastructure	30
	Promoting the energy transition	30

GRI 302: Energy 2016

302-1 Energy consumption within the organization	Energy efficiency in buildings	30
	Promoting the energy transition	30
	Data Book	97
302-3 Energy intensity	Energy efficiency in buildings	30
302-4 Reduction of energy consumption	Energy efficiency in buildings	30
302-5 Reductions in energy requirements of products and services	Energy efficiency in buildings	30

Disclosures	Comment SR	References TÜV SÜD SR	Page
Topic: Water and Effluents			
303/3-3 Topic management disclosures		Use of water	32
GRI 303: Water and Effluents 2018			
303-5 Water consumption		Use of water	32
		Data Book	97
Topic: Emissions			
305/3-3 Topic management disclosures		Climate change	27
		Managing the use of energy	29
		Efficient IT infrastructure	30
		Promoting the energy transition	30
		Employee mobility	31
GRI 305: Emissions 2016			
305-1 Direct (Scope 1) GHG emissions		TÜV SÜD's greenhouse gas inventory	28 – 29
		Spotlight on the vehicle fleet	32
		Environment / Supplementary disclosures	33
		Environment / Definitions and assessment methods	34
		Data Book	98
305-2 Energy indirect (Scope 2) GHG emissions		TÜV SÜD's greenhouse gas inventory	28 – 29
		Environment / Supplementary disclosures	33
		Environment / Definitions and assessment methods	34
		Data Book	98
305-3 Other indirect (Scope 3) GHG emissions		TÜV SÜD's greenhouse gas inventory	28 – 29
		Employee mobility	31
		Environment / Supplementary disclosures	33
		Environment / Definitions and assessment methods	34
		Data Book	98 – 99
305-4 GHG emissions intensity		TÜV SÜD's greenhouse gas inventory	28 – 29
		Employee mobility	31
		Environment / Supplementary disclosures	33
		Data Book	99
305-5 Reduction of GHG emissions		TÜV SÜD's greenhouse gas inventory	28 – 29

Disclosures	Comment SR	References TÜV SÜD SR	Page
Topic: Waste			
306/3-3 Topic management disclosures		Waste volume	32 – 33
GRI 306: Waste 2020			
306-2 Management of significant waste-related impacts		Waste volume	32 – 33
306-3 Waste generated		Waste volume Data Book	32 – 33 100
306-4 Waste diverted from disposal		Waste volume	32 – 33
306-5 Waste directed to disposal		Waste volume	32 – 33
Topic: Supplier Environmental Assessment			
308/3-3 Topic management disclosures		Impact on local communities TÜV SÜD Compliance Management System Procurement organization Supplier auditing and evaluation Sustainability along the supply chain/Supplementary disclosures	59 65 – 66 72 – 73 74 74
GRI 308: Supplier Environmental Assessment 2016			
308-1 New suppliers that were screened using environmental criteria	27% of the targeted suppliers were new suppliers in 2024.	Sustainability along the supply chain/Supplementary disclosures Data Book	74 109
308-2 Negative environmental impacts in the supply chain and actions taken	In 2024, corrective and improvement measures were carried out at 4.9% of the suppliers that were reviewed/evaluated. No business relationships were terminated on account of breaches of ESG requirements and/or corrective measures identified. Suppliers with a poor result for sustainability in the annual supplier assessment process have received training on the TÜV SÜD Group's minimum ESG requirements.	Impact on local communities Respect for human rights/ Monitoring and checks Data Book	59 60 109
GRI 400: Social			
Topic: Employment			
401/3-3 Topic management disclosures		Our HR strategy Recruitment Work-life balance	38 – 41 42 53

Disclosures	Comment SR	References TÜV SÜD SR	Page	
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	Employer attractiveness / Supplementary disclosures Data Book	45 103 – 104	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employer attractiveness / Supplementary disclosures	45	
401-3	Parental leave	Work-life balance / Supplementary disclosures Data Book	53 104 – 105	
Topic: Labor / Management Relations				
402/3-3	Topic management disclosures	Our HR strategy	38 – 41	
GRI 402: Labor / Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	TÜV SÜD observes the participation, co-determination and notification periods set forth in local law.	Collaboration with employee representatives Employer attractiveness / Supplementary disclosures	40 45
Topic: Occupational Health and Safety				
403/3-3	Topic management disclosures	Our HR strategy Occupational health and safety	38 – 41 54 – 57	
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational health and safety management system	Occupational health and safety / Supplementary disclosures	57	
403-2	Hazard identification, risk assessment and incident investigation	Occupational health and safety	54 – 55	
403-3	Occupational health services	Occupational health and safety	54 – 55	

Disclosures	Comment SR	References TÜV SÜD SR	Page
403-4 Worker participation, consultation and communication on occupational health and safety	Information on occupational health and safety and mental health services is published on the intranet. Mailings and media, such as posters and postcards, are also used to provide information about current campaigns at each location.	Occupational health and safety	54 – 55
403-5 Worker training on occupational health and safety	The Global Learning Portal has courses on occupational safety, health protection and mental health in addition to the basic digital occupational health and safety training. The training courses address topics such as first aid, safety and well-being, ergonomics, avoiding hazards and TÜV SÜD's general national and international health services.	Occupational health and safety Data Book	54 – 56 106
403-6 Promotion of worker health		Preventative offers	56
403-8 Workers covered by an occupational health and safety management system	The Global Occupational Health & Safety Management Policy defines minimum standards that apply to all employees.	Occupational health and safety / Supplementary disclosures	57
403-9 Work-related injuries	Most frequent were injuries to hands, full bodies and spines, followed by injuries to feet and legs. These were mostly caused by falls and traffic accidents.	Occupational health and safety / Supplementary disclosures Data Book	57 105

Topic: Training and Education

404/3-3	Topic management disclosures	Personnel development and learning	47 – 48
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GRI 404: Training and Education 2016

404-1	Average hours of training per year per employee	Personnel development and learning / Supplementary disclosures Data Book	49 106
404-2	Programs for upgrading employee skills and transition assistance programs	Personnel development and learning	47 – 48
404-3	Percentage of employees receiving regular performance and career development reviews	Employer attractiveness / Supplementary disclosures Data Book	45 107

Disclosures	Comment SR	References TÜV SÜD SR	Page
Topic: Diversity and Equal Opportunity			
405/3-3	Topic management disclosures	Compensation and benefits Diversity and inclusion	43 50 – 51
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	Annual Report 2024, Corporate governance report Diversity and inclusion Diversity and inclusion / Supplementary disclosures Data Book	26 – 35 50 – 51 52 107 – 108
405-2	Ratio of basic salary and remuneration of women to men	Diversity and inclusion / Supplementary disclosures	52
Topic: Non-discrimination			
406/3-3	Topic management disclosures	Social / Policies Channels for whistleblowers Compensation and benefits Diversity and inclusion Respect for human rights	39 – 40 41 43 50 – 51 58, 60
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	Nine plausible reports; none of which were confirmed after investigation. Corrective action was therefore not necessary. Respect for human rights / Monitoring and checks Data Book	60 108

Disclosures	Comment SR	References TÜV SÜD SR	Page
Topic: Freedom of Association and Collective Bargaining			
407/3-3	Topic management disclosures	Social / Policies Respect for human rights TÜV SÜD Compliance Management System	39 – 40 58, 60 65 – 66
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Minimum standards are defined in the TÜV SÜD Code of Conduct and TÜV SÜD Supplier Code of Conduct. No incidents were recorded in 2024.	
Topic: Child Labor			
408/3-3	Topic management disclosures	Respect for human rights TÜV SÜD Compliance Management System	58, 60 65 – 66
GRI 408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	Minimum standards are defined in the TÜV SÜD Code of Conduct and TÜV SÜD Supplier Code of Conduct. No incidents were recorded in 2024.	
Topic: Forced or Compulsory Labor			
409/3-3	Topic management disclosures	Respect for human rights TÜV SÜD Compliance Management System	58, 60 65 – 66
GRI 409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Minimum standards are defined in the TÜV SÜD Code of Conduct and TÜV SÜD Supplier Code of Conduct. No incidents were recorded in 2024.	

Disclosures	Comment SR	References TÜV SÜD SR	Page
Topic: Rights of Indigenous Peoples			
411/3-3 Topic management disclosures		Impact on local communities TÜV SÜD Compliance Management System	59 65 – 66
GRI 411: Rights of Indigenous Peoples 2016			
411-1 Incidents of violations involving rights of indigenous peoples	Minimum standards are defined in the TÜV SÜD Code of Conduct and TÜV SÜD Supplier Code of Conduct. No incidents were recorded in 2024.	Impact on local communities	59
Topic: Local Communities			
413/3-3 Topic management disclosures		Impact on local communities	59
Topic: Supplier Social Assessment			
414/3-3 Topic management disclosures		Impact on local communities TÜV SÜD Compliance Management System Procurement organization Supplier auditing and evaluation Sustainability along the supply chain/Supplementary disclosures	59 65 – 66 72 – 73 74 74
GRI 414: Supplier Social Assessment 2016			
414-1 New suppliers that were screened using social criteria	27% of the targeted suppliers were new suppliers in 2024.	Sustainability along the supply chain/Supplementary disclosures Data Book	74 109
414-2 Negative social impacts in the supply chain and actions taken	In 2024, corrective and improvement measures were carried out at 4.9% of the suppliers that were reviewed/evaluated. No business relationships were terminated on account of breaches of ESG requirements and/or corrective measures identified. Suppliers with a poor result for sustainability in the annual supplier assessment process have received training on the TÜV SÜD Group's minimum ESG requirements. In order to systematically anchor our ESG requirements in the TÜV SÜD supply chain, we also checked that suppliers in potentially risky industries and countries adhere to our SCoC values using a self-assessment questionnaire and also carried out on-site audits.	Impact on local communities Respect for human rights/ Monitoring and checks Data Book	59 60 109

Disclosures	Comment SR	References TÜV SÜD SR	Page
Topic: Public Policy			
415/3-3	Topic management disclosures	Compliance/Supplementary disclosures	69
GRI 415: Public Policy 2016			
415-1	Political contributions	Compliance/Supplementary disclosures	69
Topic: Customer Health and Safety			
416/3-3	Topic management disclosures	Safety for consumers and end-users	61
Topic: Customer Privacy			
418/3-3	Topic management disclosures	Data protection and information security	75 – 76
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Substantiated complaints concerning breaches of personal data privacy received from external parties (4) and supervisory bodies (2) Internal investigation into cases of theft or loss of customers' personal data (27)	Data Book 109

Data Book

The following overview contains the relevant key figures for sustainability reporting. Unless otherwise indicated, all figures refer to the TÜV SÜD Group. The reporting covers the financial years 2022 to 2024.

Data Book					≡ 23
GRI/ESRS					Unit
Environment					
GRI 302-1 ESRS E1-5	Heating energy and electricity consumption ¹	2024	2023 ³	2022	
	Total energy consumption	151,192.4	149,605.7	126,781.8	MWh
	of which from renewable energy sources	22.0	23.3	21.7	%
	Building-related electricity ²	106,958.4	103,127.0	83,318.2	MWh
	of which from renewable energy sources	30.0	32.4	32.9	%
	Heating energy ²	44,234.0	46,478.7	43,463.6	MWh
	<div>1 Building-related energy, including charged electricity at our buildings, excluding charged electricity outside our locations for electromobility.</div> <div>2 Including imported steam and imported cooling.</div> <div>3 Recalculated base year.</div>				
GRI 303-5	Water consumption	2024	2023 ¹	2022	
	Water consumption	284,159.7	271,630.3	244,930.3	m³
	Water consumption	9.5	9.7	9.2	m³ per capita
	<div>1 Recalculated base year.</div>				

GRI / ESRS					Unit
	Greenhouse gas emissions¹	2024	2023	2022	
GRI 305-1 ESRS E1-6	Scope 1	30,407.2	28,258.3	29,699.6	t CO₂e
	Vehicle fleet	22,964.8	20,160.8	20,693.0	t CO ₂ e
	Heating	5,304.6	5,573.2	5,686.0	t CO ₂ e
	Refrigerants	2,137.8	2,524.3	3,321.0	t CO ₂ e
GRI 305-2 ESRS E1-6	Scope 2 location-based	45,895.6	42,745.7	26,442.0	t CO₂e
	Scope 2 market-based	37,044.6	33,681.0	26,442.0	t CO₂e
	Electricity	33,895.5	30,325.0	23,725.0	t CO ₂ e
	Heating ²	3,149.1	3,356.0	2,717.0	t CO ₂ e
GRI 305-3 ESRS E1-6	Scope 3: Limited reporting boundary³	38,628.8	37,117.1	25,092.0	t CO₂e
	Scope 3.6: Business travel	37,620.3	36,195.3	24,035.0	t CO ₂ e
	Scope 3.1: Paper und water ⁴	1,008.5	921.9	1,057.0	t CO ₂ e
GRI 305 ESRS E1-6	Subtotal³	106,080.7	99,056.4	81,233.0	t CO₂e
	Scope 3.1: Other purchased goods and services	85,925.3	91,914.6		t CO ₂ e
	Scope 3.2: Capital goods	15,601.8	20,652.4		t CO ₂ e
	Scope 3.3: Fuel- and energy-related activities (not included in Scope 1 and Scope 2)	39,149.9	37,305.5		t CO ₂ e
	Scope 3.4: Upstream transportation and distribution	6,912.8	6,204.9		t CO ₂ e
	Scope 3.5: Waste generated	14,289.1	14,274.3		t CO ₂ e
	Scope 3.6: Other business travel	4,657.6	4,309.1		t CO ₂ e
	Scope 3.7: Employee commuting	31,543.6	30,119.0		t CO ₂ e
	Scope 3.13: Downstream leased assets	877.3	933.6		t CO ₂ e
	Scope 3.14: Franchises	719.9	667.0		t CO ₂ e
	Scope 3.15: Investments	6,204.3	6,200.0		t CO ₂ e
	Other sources Scope 3 GHG emissions total	205,881.6	212,580.3		t CO₂e

GRI / ESRS					Unit
GRI 305 ESRS E1-6	Total¹	311,962.3	311,636.7		t CO₂e
	Related CO ₂ certificates for voluntary offsetting ⁵	17,564	16,512	12,942	t CO ₂ e
GRI 305-4 ESRS E1-6	Intensity of greenhouse gas emissions				
	per employee (limited reporting boundary) ³	3.5	3.5	3.1	t CO ₂ e per capita
	per employee (full reporting) ¹	10.4	11.2		t CO ₂ e per capita
	per employee (limited reporting boundary) ³	4.0	4.0	3.4	t CO ₂ e per FTE
	per employee (full reporting) ³	11.8	12.5		t CO ₂ e per FTE

1 Market-based emissions calculation; Re-baselining of the base year 2023.

2 Including imported steam and imported cooling.

3 To ensure comparability with previous years, we report our entire value chain separately from the previously communicated reporting boundary ("limited reporting boundary").

4 Emissions from procured office paper, drinking water and wastewater treatment.

5 Since 2021, we have been investing in off-setting programs in accordance with the Gold Standard.

GRI 305-3 ESRS E1-6	Business travel	2024	2023¹	2022	
	Total	193,387.7	176,518.7	156,184.5	MWh
	Business travel /employee	6.4	6.3	5.9	MWh per capita
	Leased vehicle fleet ²	48.8	47.5	52.8	% Share of total MWh from business travel
	Total	94,424.0	83,838.1	82,457.0	MWh
	Business travel in rented and private cars ³	26.7	28.7	27.6	% Share of total MWh from business travel
	Total	51,654.6	50,721.3	43,058.6	MWh
	Rail and public transport	1.5	1.8	1.8	% Share of total MWh from business travel
	Total	2,859.1	3,092.9	2,784.4	MWh
	Air (short, medium and long haul)	22.5	22.4	17.9	% Share of total MWh from business travel
	Total	43,458.7	39,628.0	27,884.6	MWh

1 Recalculated base year.

2 Including electricity charged for our vehicle fleet.

3 Includes business travel by rental cars, private cars and taxis.

GRI / ESRS					Unit
	Refrigerants	2024	2023	2022	
	Total	749.6	908.4	873.8	kg
	of which Germany	157.0	157.1	302.6	kg
GRI 306-3	Waste volume	2024	2023¹	2022	
	Commercial waste similar to municipal waste total	13,502.4	13,488.8	7,917.9	t
	thereof residual waste	5,966.4	5,962.3	2,541.3	t
	thereof paper and cardboard	7,536.1	7,526.6	5,376.6	t
	Hazardous waste ²	950.8	950.3	1,056.4	t
	1 Recalculated base year. 2 Estimate for laboratory locations.				
GRI 306-3/ 301-1	Paper consumption	2024	2023¹	2022	
	Paper consumption	253.5	229.8	293.7	t
	Paper consumption	8.5	8.2	11.0	kg per capita
	1 Recalculated base year.				

Employees

GRI 2-7 ESRS S1-6	Number of employees by (as of the reporting date)	2024	2023	2022	head count
	Total	29,989	27,905	26,595	
	thereof women	9,780	9,105	8,606	Number
		32.6	32.6	32.3	%
	thereof men	20,177	18,791	17,969	Number
		67.3	67.3	67.6	%
	thereof not disclosed / other	32	9	20	Number
		0.1	0.0	0.1	%
	thereof in the EUROPE Region	20,342	18,808	18,037	Number
		67.8	67.4	67.8	%
	thereof in the AMERICAS Region	1,314	1,213	1,135	Number
		4.4	4.3	4.3	%
	thereof in the ASIA Region	8,333	7,884	7,423	Number

GRI / ESRS					Unit
		27.8	28.3	27.9	%
thereof in the INDUSTRY Segment	8,938	8,220	7,827		Number
	29.8	29.5	29.4		%
thereof in the MOBILITY Segment	8,519	7,584	7,307		Number
	28.4	27.2	27.5		%
thereof in the CERTIFICATION Segment	9,830	9,556	8,986		Number
	32.8	34.2	33.8		%
thereof in the OTHER Segment	2,702	2,545	2,475		Number
	9.0	9.1	9.3		%
thereof < 30 years of age	4,821	4,333	4,016		Number
	16.1	15.5	15.1		%
thereof 30 – 50 years of age ¹	17,686	16,449	15,655		Number
	59.0	58.9	58.9		%
thereof > 50 years of age ¹	7,482	7,123	6,924		Number
	24.9	25.5	26.0		%

1. Adjustment of the age ranges.

GRI 2-7 ESRS S1-6	Employees by type of employment contract (fixed-term/permanent)	2024	2023	2022	
	Permanent	25,909	23,980	22,856	Head count
	thereof women	8,107	7,523	7,009	Number
		31.3	31.4	30.7	%
	thereof men	17,771	16,451	15,840	Number
		68.6	68.6	69.3	%
	thereof not disclosed/other	31	6	7	Number
		0.1	0.0	0.0	%
	thereof in the EUROPE Region	18,930	17,501	16,810	Number
		73.1	73.0	73.6	%
	thereof in the ASIA Region	5,714	5,318	4,955	Number
		22.1	22.2	21.7	%
	thereof in the AMERICAS Region	1,265	1,161	1,091	Number
		4.9	4.8	4.8	%

GRI / ESRS					Unit
	Fixed-term	4,080	3,925	3,739	Number
	thereof women	1,673	1,582	1,597	Number
		41.0	40.3	42.7	%
	thereof men	2,406	2,342	2,141	Number
		59.0	59.7	57.3	%
	thereof not disclosed / other	1	1	1	Number
		0.0	0.0	0.0	%
	thereof in the EUROPE Region	1,408	1,307	1,231	Number
		34.5	33.3	32.9	%
	thereof in the ASIA Region	2,623	2,565	2,468	Number
		64.3	65.4	66.0	%
	thereof in the AMERICAS Region	49	53	40	Number
		1.2	1.3	1.1	%
GRI 2-7 ESRS S1-6	Employees by type of employment (full-time / part-time)	2024	2023	2022	
	Full-time	25,956	24,145	22,970	Head count
	thereof women	7,553	6,984	6,555	Number
		29.1	28.9	28.6	%
	thereof men	18,377	17,155	16,408	Number
		70.8	71.0	71.4	%
	thereof not disclosed / other	26	6	7	Number
		0.1	0.0	0.0	%
	Part-time	4,033	3,760	3,625	Number
	thereof women	2,229	2,120	2,051	Number
		55.3	56.4	56.6	%
	thereof men	1,803	1,639	1,573	Number
		44.7	43.6	43.4	%
	thereof not disclosed / other	1	1	1	Number
		0.0	0.0	0.0	%

GRI / ESRS					Unit
GRI 2-8 ESRS S1-7	Workers who are not employees	2024	2023	2022	
	Total	6,993	6,938	5,963	Head count
		100.0	100.0	100.0	%
GRI 401-1/2-7 ESRS S1-6	Number of employees	2024	2023	2022	
	Total	29,989	27,905	26,595	Head count
	Total (FTE)	26,529	25,023	23,957	FTE
	New employees during the reporting period, total	4,709	4,606	4,592	Number
		15.7	16.5	17.3	% of workforce
	thereof women	1,640	1,546	1,554	Number
		34.8	33.6	33.8	% of new hires
	thereof men	3,066	3,052	3,029	Number
		65.1	66.3	66.0	% of new hires
	thereof not disclosed / other	3	8	9	Number
		0.1	0.2	0.2	% of new hires
	thereof joined in the EUROPE Region	2,546	2,560	2,177	Number
		54.1	55.6	47.4	% of new hires
	thereof joined in the ASIA Region	1,974	1,825	2,176	Number
		41.9	39.6	47.4	% of new hires
	thereof joined in the AMERICAS Region	189	221	239	Number
		4.0	4.8	5.2	% of new hires
	thereof < 30 years of age	1,933	1,926	1,958	Number
		41.0	41.8	42.6	% of new hires
	thereof 30 – 50 years of age ¹	2,364	2,306	2,305	Number
		50.2	50.1	50.2	% of new hires
	thereof > 50 years of age ¹	412	374	329	Number
		8.7	8.1	7.2	% of new hires

1 Adjustment of the age ranges.

GRI / ESRS					Unit
GRI 401-1 ESRS S1-6	Employee turnover during the reporting period, total	2024	2023	2022	
	Total	3,910	3,465	3,550	Number
		13.0	12.6	13.4	% of departures
	thereof women	1,368	1,096	1,221	Number
		35.0	31.6	34.4	% of departures
	thereof men	2,541	2,367	2,320	Number
		65.0	68.3	65.4	% of departures
	thereof not disclosed / other	1	2	9	Number
		0.0	0.1	0.2	% of departures
	thereof in the EUROPE Region	1,887	1,986	1,892	Number
		48.3	57.3	53.3	% of departures
	thereof in the ASIA Region	1,808	1,289	1,408	Number
		46.2	37.2	39.7	% of departures
	thereof in the AMERICAS Region	215	190	250	Number
		5.5	5.5	7.0	% of departures
	thereof < 30 years of age	1,334	1,051	1,113	Number
		34.1	30.3	31.4	% of departures
	thereof 30 – 50 years of age ¹	1,836	1,723	1,710	Number
		47.0	49.7	48.2	% of departures
	thereof > 50 years of age ¹	740	691	727	Number
		18.9	19.9	20.5	% of departures
1. Adjustment of the age ranges.					
GRI 401-3 ESRS S1-15	Parental leave	2024	2023	2022	
	Employees on parental leave	1,152	1,192	1,169	Head count
	thereof women	573	611	547	Number
	thereof men	579	581	622	Number
	Employees in part-time employment during parental leave	216	205	217	Head count
	thereof women	128	127	128	Number
	thereof men	88	78	89	Number
	Average duration of parental leave	3.9	3.3	4.2	Months

GRI / ESRS					Unit
	thereof women	10.4	7.3	10.2	Months
	thereof men	1.3	1.4	1.5	Months
	Employees returning to work within the reporting period after parental leave	999	872	925	Head count
	thereof women	343	272	271	Number
	thereof men	656	600	654	Number
	Return to work rate	86.7	73.2	79.1	%
	Employees returning to work within the reporting period after parental leave and still employed twelve months after returning to work	941	810	873	Head count
	thereof women	314	249	244	Number
	thereof men	627	561	629	Number
	Rate of employees remaining in their positions	94.2	92.9	94.4	%

GRI 403-9 ESRS S1-14	Work-related accidents	2024	2023	2022	
	Total	358	201	158	Number
		12.1	7.2	6.6	AFR ¹
		1.4	0.8	0.7	Rate ²
	Fatalities	0	0	0	Number
		0.0	0.0	0.0	AFR ¹
		0.0	0.0	0.0	Rate ²
	Serious work-related injuries	0	1	1	Number
		0.0	0.0	0.0	AFR ¹
		0.0	0.0	0.0	Rate ²
	Work-related reported injuries	143	142	116	Number
		4.7	5.1	4.8	AFR ¹
		0.6	0.6	0.5	Rate ²
	Number of hours worked	51,311,245	47,838,270	47,023,502	Hours

1 AFR = Accident Frequency Rate: relative frequency of accidents per thousand FTEs relating to all reportable accidents.

2 Number of injuries / Number of hours worked × 200,000.

GRI / ESRS					Unit
GRI 404-1 ESRS S1-13	Training and education	2024	2023	2022	
	Total	129,200	131,000	128,800	Days
	Average training and education	34.5	38.0	39.0	Hours per capita
	thereof women	20.6	21.5	19.6	Hours per capita
	thereof men	31.0	31.5	32.7	Hours per capita
	thereof not disclosed / other	1.7	1.5	0.9	Hours per capita
	Training and education not categorized	208,930	260,483	326,122	Hours
	of which employee category Administration	12.9	14.1	14.0	Hours per capita
	of which employee category Production	27.4	33.0	32.0	Hours per capita
	of which employee category Production support	12.9	10.9	11.6	Hours per capita
	of which employee category Sales	11.5	11.0	8.0	Hours per capita
	Training and education not categorized	435,460	357,422	454,833	Hours
GRI 205-2	Training by category	2024	2023	2022	
	Compliance	98.9	99.5	98.0	Participation rate in %
	Quality management ¹	–	99.4	–	Participation rate in %
	Sustainability ¹	99.0	–	96.0	Participation rate in %
GRI 403-5	Occupational health and safety ²	99.9	100.0	100.0	Participation rate in %
	IT security	99.1	99.4	93.0	Participation rate in %
	Data protection ¹	99.4	–	93.0	Participation rate in %

1 Two-year training cycle.

2 In Germany.

GRI / ESRS					Unit
GRI 404-3 ESRS S1-13	Percentage of employees receiving regular performance and career development reviews	2024	2023	2022	
	Review received	23,371	18,205	18,006	Head count
		77.9	65.2	67.7	%
	thereof women	7,444	6,207	5,961	Number
		31.9	34.1	33.1	%
	thereof men	14,889	11,997	12,044	Number
		63.7	65.9	66.9	%
	thereof not disclosed / other	2	1	1	Number
		0.0	0.0	0.0	%
	Review not categorized	1,036	0	0	Number
		4.4	0.0	0.0	%
	of which employee category Administration	4,209	3,554	3,303	Number
		18.0	19.5	18.3	%
	of which employee category Production	11,297	10,033	9,814	Number
		48.3	55.1	54.5	%
	of which employee category Production support	2,928	2,736	2,717	Number
		12.5	15.0	15.1	%
	of which employee category Sales	939	763	728	Number
		4.0	4.2	4.0	%
	Review not categorized	3,998	1,119	1,444	Number
		17.1	6.1	8.0	%
GRI 405-1 ESRS S1-9	Management executives	2024	2023	2022	
	Total	3,096	2,947	2,868	Management executives
	thereof women	831	764	741	Number
		26.8	25.9	25.8	%
	thereof men	2,265	2,183	2,126	Number
		73.2	74.1	74.2	%
	thereof not disclosed / other	0	0	1	Number
		0.0	0.0	0.0	%
	thereof < 30 years of age	51	48	48	Number

GRI / ESRS					Unit
		1.6	1.6	1.7	%
	thereof 30 – 50 years of age ¹	2,138	2,022	1,984	Number
		69.1	68.6	69.2	%
	thereof > 50 years of age ¹	907	877	836	Number
		29.3	29.8	29.1	%

1. Adjustment of the age ranges.

Compliance

		2024	2023	2022	
	Trust Channel notifications				
	Reports received	110	83	40	Reports
	Inquiries received	5	17	7	Inquiries

		2024	2023	2022	
	Compliance-incidents				
	Total	64	77	27	Number
	of which closed	49	22	14	Number
	of which under review	64	77	27	Number
	of which confirmed	18	23	11	Number
	of which leading to disciplinary action	18	23	4	Number

GRI 205-3 ESRS G1-4	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2024	2023	2022	
	Confirmed incidents	8	2	0	Number
	Confirmed incidents which lead to dismissal or disciplinary action against the employee	8	2	0	Number
	Confirmed incidents in which contracts with business partners have been terminated or not renewed / prolonged	0	0	0	Number

GRI 406-1 ESRS S1-17	Incidents of discrimination	2024 ¹	2023 ²	2022 ²	
	Discrimination incidents reported	9	2	7	Number
	of which closed	9	2	2	Number
	of which under review	9	2	7	Number
	of which not closed	0	0	5	Number

1. Discrimination according to the definition of ESRS, i.e., including harassment and bullying.

2. Discrimination according to the definition of the Supply Chain Due Diligence Act (LkSG), i.e., excluding harassment and bullying.

GRI / ESRS					Unit
GRI 418-1 ESRS S4-4	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2024	2023	2022	
	received from external parties	4	24	24	Number
	received from supervisory bodies	2	0	9	Number
	Internal investigations into cases of theft or loss of customers' personal data	27	5	19	Number

Sustainability in the supply chain

	Sustainable procurement	2024	2023	2022	
GRI 308-1/414-1 ESRS G1-2	New suppliers that were screened using environmental and social criteria	27.0	28.0	18.0	%
	Targeted suppliers who have signed the Sustainable Procurement Charter / Code of Conduct for Suppliers	95.9	83.6	69.1	%
	Targeted suppliers with contracts that include clauses on environmental, labour and human rights requirements	96.9	83.8	58.6	%
	Targeted suppliers who have undergone a CSR assessment (e.g. questionnaire)	14.1	13.2	12.6	%
	Targeted suppliers who have received training from TÜV SÜD on the topic of sustainability.	3.8	2.0	0.8	%
GRI 308-1/414-2	Targeted suppliers who undergo a risk assessment with regard to human rights violations and compliance with environmental standards	100.0	100.0	100.0	%
GRI 308-2/414-2	Audited/inspected suppliers implementing corrective actions or capacity building	4.9	3.3	7.0	%

Overview of membership associations

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Selected memberships in associations and initiatives and bodies for standard setting

≡ 24

CATENA-X	Catena-X is an initiative to create a digital data platform for the automotive industry. The initiative was launched by German car manufacturers, suppliers and technology companies to improve cooperation along the automotive value chain and drive forward digitalization and sustainability in the industry. TÜV SÜD leads various working groups, including the Digital Product Passport as the basis for implementing the new EU Battery Directive.
CEN/CENELEC JTC 1 (European Committee for Standardization/European Committee for Electrotechnical Standardization)	CEN and CENELEC are two international non-governmental associations whose work is supported by a number of different stakeholders. The Joint Technical Committee (JTC 1) is the place where international standards that are applicable within the European regulatory framework and the domestic market are developed.
Charter of Trust	The Charter of Trust has set itself the goal of protecting democratic and economic values against cyber and hybrid threats. In this charter, the signing partners outline the key principles we consider essential for establishing a new charter of trust between society, politics, business partners and customers.
CIECA (International Commission for Driver Testing)	<p>CIECA is the International Commission for Driver Testing, for the further development of driving license testing systems. Today, CIECA has 65 members in 38 countries worldwide.</p> <p>Its aim is to improve driving standards, to contribute to road traffic education, to improve road safety, to protect the environment and to facilitate the mobility of road freight and passenger transport, both private and commercial.</p>
CITA (International Motor Vehicle Inspection Committee)	CITA is an international association of authorities and authorized companies active in the field of vehicle compliance, using independent testing to ensure that vehicles comply with safety and environmental regulations throughout their lifecycle.
DIN (German Institute for Standardization)	<p>DIN, the German Institute for Standardization, stands for standardization in Germany. As a partner for industry, research and society as a whole, DIN plays a major role in establishing new technologies, products and innovations on the market and in society.</p> <p>TÜV SÜD brings its expert knowledge to various standard-setting bodies, in particular to the mirror committees, which assign the experts to the international standardization work.</p>
ETICS (MCCB) European Testing, Inspection and Certification System	The main activity of the European Testing, Inspection and Certification System is to facilitate access to the European market for products certified by independent third-party organizations, thus guaranteeing the safety and quality of products, processes and equipment for consumers.
EUROLAB Deutschland	EUROLAB is a non-profit organization representing more than 25 national associations within and outside of Europe, including more than 3,000 compliance assessment bodies and more than 9,000 accredited laboratories.
IAMTS (International Alliance for Mobility Testing and Standardization)	The international alliance aims to develop and harmonize globally standardized testing methods and uniform, recognized standards for automated driving. The aim is to establish an international portfolio of testbeds for smart mobility with the highest quality standards in order to effectively support the development and market launch of automated mobility. TÜV SÜD is a co-founder of IAMTS. TÜV SÜD's Global Head of Automotive is the Chairman of the Supervisory Board of IAMTS and the Managing Director is also appointed by TÜV SÜD.

IECEE (IEC System for Conformity Assessment Schemes for Electrotechnical Equipment and Components)	The IEC System for Conformity Assessment Schemes for Electrotechnical Equipment and Components, is a multilateral certification system based on IEC International Standards. Its members use the principle of mutual recognition of test results to obtain certification or approval at national level around the world.
IEEE (Institute of Electrical and Electronics Engineers)	IEEE is a world-leading international organization dedicated to the promotion and standardization of technology and innovations. TÜV SÜD leads an initiative to create a standardized framework for the holistic assessment of sustainable mobility systems.
IEEE SA (Institute of Electrical and Electronics Engineers Standards Association)	Institute of Electrical and Electronics Engineers Standards Association (IEEE SA) is an operating unit within IEEE that develops global standards in a wide range of industries, including: Electricity and energy, artificial intelligence systems. IEEE SA offers a neutral platform on which technical experts from all over the world can collaborate in the development of IEEE standards for technological innovations. TÜV SÜD is a strategic partner and provides support with the development of standards, training and certification programs addressing all aspects of AI.
ISO (International Organization for Standardization)	The International Organization for Standardization is an independent, non-governmental international organization with a membership of 167 national standards bodies. The aim of ISO is to bring together experts to develop voluntary, consensus-based, market relevant international standards that support innovation and provide solutions to global challenges. TÜV SÜD is actively involved in committees on environmental management and circularity.
ISO/CASCO Committee (ISO committee for conformity assessment)	This committee develops CASCO guidelines and publishes standards related to conformity assessment. The application to topics like circularity or sustainability is addressed in several projects. As a committed member of the ISO/CASCO Committee, TÜV SÜD contributes to the development and setting of international standards by ISO.
Münchener Netzwerk Human Rights Compliance	Following the entry into force of the LkSG, the corporate function Legal, Compliance & Insurance of TÜV SÜD AG and its partners founded the “Münchener Netzwerk Human Rights Compliance.” The aim is to make a contribution to implementing the LkSG and to create an exchange forum for CSR and human rights officers as well as compliance officers and legal councils from companies based in and around Munich.
TIC Council	TIC Council is an international non-profit association (AISBL) that brings together over 100 member companies and organizations from the testing, inspection and certification industry from around the world. It engages governments and key stakeholders to advocate for effective solutions that protect the public, facilitate trade and support innovation. TIC Council supports the development of international standards and regulations that protect consumers without stifling innovation or imposing unnecessary burdens on the industry. TÜV SÜD is actively involved in the association’s committees and events, inter alia in the areas of ESG and industrial lifecycle as well as ethical and legal issues.
TÜV Markenverbund	The “TÜV” brand is one of the best-known brands in Germany. It stands for safety, reliability and neutrality. TÜV Markenverbund e.V. supports its members in exercising their rights to the “TÜV” brand.
TÜV-Verband (Association of TÜV e. V.)	TÜV-Verband is the network of TÜV organizations that oversees the technical and scientific exchange of experience in order to maintain safety by developing safe and reliable framework conditions for technical transformation. Moreover, it represents the political and professional interests of its members in the political, governmental, business and public spheres at national level. TÜV SÜD is involved in bodies on ecological or social standards as well as on the topic of sustainability reporting.
World Economic Forum (WEF)	The World Economic Forum is an international organization dedicated to improving global collaboration and solving urgent economic, political and social problems. TÜV SÜD heads a working group at the Centre for Nature and Climate, which focuses on protecting the environment and fostering sustainable practices.

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