



Add value.
Inspire trust.

POWERING FORWARD



Sustainability Report 2025

About this Sustainability Report

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

TÜV SÜD's Sustainability Report is published annually. The reporting period covers the financial year 2025 (January 1, 2025 to December 31, 2025). The financial year 2024 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.

TÜV SÜD AG's Sustainability Report was prepared in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). In the reporting year 2025, reporting is based on the simplified ESRS published by the European Financial Reporting Advisory Group (EFRAG) (as of December 2025).

The Sustainability Report does not fully meet all the requirements of the ESRS. In the reporting year 2025, information regarding selected disclosure requirements is either not provided or only partially provided. The full implementation of the ESRS is planned for the reporting year 2026, once the final regulatory requirements are in place.

The option provided for in ESRS 2 BP-1 (paragraph 6 AR2) to omit certain information on account of intellectual property, know-how or the results of innovation was not exercised in the reporting year 2025.

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. 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.

Disclosures on topics that do not fall within the scope of the ESRS, in particular on taxes in accordance with GRI 207, are still provided, but not as part of the ESRS reporting. Instead they are presented in the Annex under "Other GRI-relevant disclosures."

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

→ the 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 (SBTi) 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 (IROs) of business activities were determined in a double materiality assessment in 2024 and updated in 2025 by reassessing the risks and opportunities as part of the risk management process. This did not result in any changes to the material topics. A further update of the double materiality assessment was not carried out as the final requirements of the simplified ESRS were not yet available. A full revision is planned for the reporting year 2026.

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

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 12	Annual report: Combined management report, corporate governance report
ESRS 2 GOV-2 14	Annual report: Combined management report, corporate governance report
ESRS 2 GOV-4 18	Annual report: Combined management report, opportunity and risk report
ESRS 2 SBM-1 20	Annual report: Consolidated financial statements, consolidated income statement
ESRS S1-5	Annual report: Combined management report; Employee report

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Message from the Chairman of the Board of Management

GRI 2-22

Ladies and Gentlemen,

Companies that are successful over the long term usually have one thing in common. They know what they stand for and ensure that their actions align with this. For 160 years, safety, trust and responsibility for people and the environment have been at the core of TÜV SÜD's business model. Despite unrest and turbulence around the world, our interactions with customers suggest that for many of them there is only one way forward: to adopt sustainable business practices to provide as many people as possible with a better future.

With our Group strategy "POWER 2030", we have highlighted the role of sustainability as one of the pillars of our corporate development. This is in line with our conviction and also our experience gained over many years and across many sectors that companies that operate in an environmentally and socially responsible manner are more resilient and competitive in the long term. They benefit from more stable customer relationships, more committed employees and greater resilience to change. In a nutshell: Sustainability and business success go hand-in-hand.

This is clearly reflected in the role that TÜV SÜD plays in the market. We help companies worldwide to implement measurable sustainability goals, make supply chains more transparent and set new standards – for example for renewable

energy, climate-friendly mobility or safeguarding global value chains. At the same time, we also measure our own actions against the standards we promote to the outside world and we strive to ensure that our actions align with our aspirations as ultimately it is this attitude that establishes our credibility as a partner.

In 2025, we made real progress in this regard. The Science Based Targets initiative (SBTi) validated our climate targets and confirmed that our decarbonization path is backed by state-of-the-art science and international climate targets. We also achieved platinum status in the EcoVadis sustainability rating, making us one of the best-rated companies in our sector. Results like these show us where we stand. They affirm our actions, but we also recognize that we still have a long way to go.

The path ahead is clear and there will be no turning back. We are continuing to work on systematically integrating sustainability into all key corporate decisions, whether relating to investments, new partnerships, or the way we do business in general. This process requires a high degree of rigor, and sometimes progress is slower than we would like. However, we have no doubt about the direction in which we are heading. Sustainability has been and remains the key to our success.

This report details what we achieved in 2025 and what we plan to do next. This year, the report not only complies with the requirements of the Global Reporting Initiative (GRI), but also largely incorporates the new European Sustainability Reporting Standards (ESRS). We therefore report as transparently as possible, because trust is built on words and actions that can be verified.

I hope you enjoy reading this report.

Kind regards,



PATRICK VOLLMER
Chairman of the Board of Management

TÜV SÜD AT A GLANCE

Company profile

Corporate structure

Our business model

Our strategy

**Strategic approach for greater
sustainability**



Company profile

ESRS 2 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, safety and sustainability 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. € 116 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 public-sector clients. We optimize technical equipment and systems, take advantage of the potential of digitalization and impart knowledge and skills – always with the aim of ensuring safety and enabling companies to operate efficiently and sustainably along the entire value chain. More than 30,000 employees at over 1,000 locations around the world work to provide safety, security, certainty and added value for our customers.

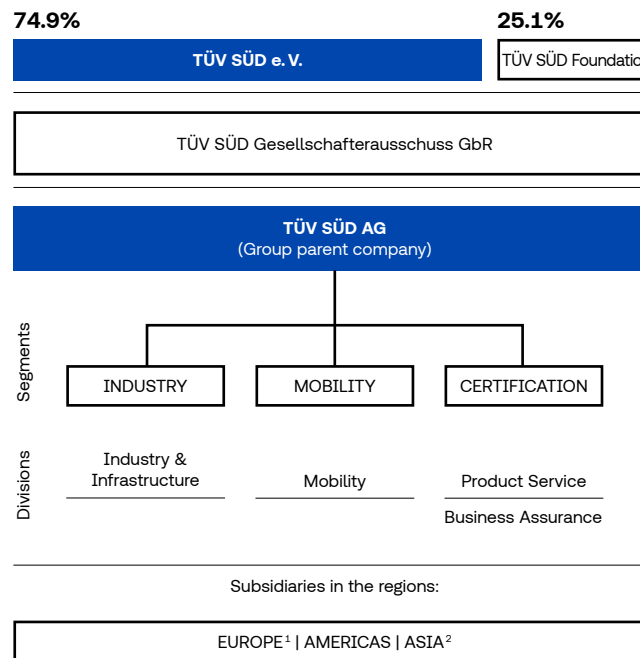
Corporate structure

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, Europe (excluding Germany)

2 North Asia, ASMEA (South & South East Asia, Middle East & Africa).

The legal owner of the shares in TÜV SÜD is the independent TÜV SÜD Gesellschafterausschuss GbR, with registered offices in Munich, to which TÜV SÜD e.V., Munich, and the TÜV SÜD Foundation, Munich, have transferred their shares and shareholder rights. 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. TÜV SÜD e.V. and TÜV SÜD Foundation have a 74.9% (TÜV SÜD e.V.) and 25.1% financial interest in the profits of TÜV SÜD Aktiengesellschaft via TÜV SÜD Gesellschafterausschuss GbR.

Our services are grouped into the 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

As a reliable and trustworthy partner for improved safety and sustainability, we create measurable added value for our customers. We combine traditional testing and certification services with technological topics of the future – from the transformation of the energy supply and infrastructure to digitalization and artificial intelligence. 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

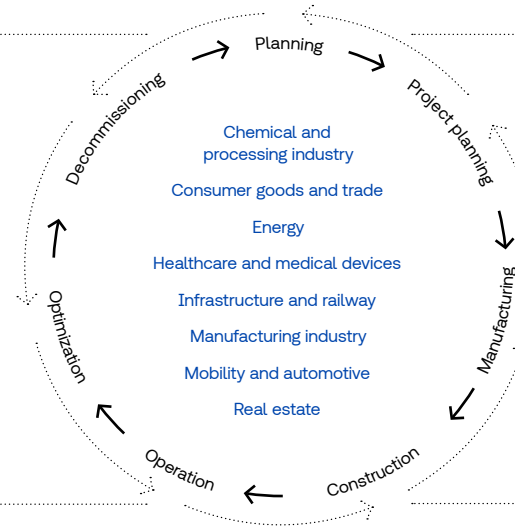
02



Testing and product certification



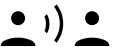
Training



Inspection



Auditing and system certification



Technical advisory services¹

¹ In selected business divisions.

[Annual Report 2025](#)

[TÜV SÜD, Services, tuvsud.com](#)

Our business model is clear: Through our services, we support operators, producers and customers in complying with legal standards and voluntary requirements. We help to ensure that products function safely, infrastructures are operated dependably and services meet reliable standards. Testing, inspections and certifications have a preventive effect. They identify risks before damage can occur and help to remedy defects at an early stage.

GRI 2-29 | GRI 416/3-3

This also serves 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 many areas of life.

We also regularly publish consumer information. In this way, 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.

TÜV SÜD's services also help people 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.

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 any 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](#)

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



Quality management, technical compliance and an integrated management system as the foundations of our business model

ESRS 2 SBM-1 | ESRS G1-1
GRI 2-6 | GRI 2-12 | GRI 2-23 | GRI 2-24

Strong **quality management** is a mandatory prerequisite for TÜV SÜD to obtain and maintain over the long term all national, European and international accreditations as a testing, inspection and certification organization. It is based on regulatory and official requirements as well as the requirements of the ISO/IEC 17000 family of international standards. At the level of the Board of Management, the COO is responsible for ensuring efficient quality management. The quality management organization is responsible for managing and monitoring the accreditations at Group level and at the subsidiaries.

Closely linked to this is **technical compliance**, i. e., all technical processes, methods and services complying with legal, regulatory and statutory requirements. It is a central element of our claim and reflects TÜV SÜD's historical mission to protect people, the environment and assets against technical risks. Adherence to these technical guidelines and methods follows the requirements of supervisory authorities, accreditation bodies and standard setters and is regularly monitored externally. In 2025, technical compliance was further strengthened by an additional control function at Group level: An overarching technical governance function supports and monitors implementation in the operating units.

Quality management, technical compliance and other governance requirements are brought together in TÜV SÜD's **integrated management system (IMS)**. The IMS forms the group-wide regulatory and control framework and ensures that requirements are implemented systematically, consistently and sustainably. The implementation, suitability and effectiveness of the IMS are regularly reviewed – through external audits by accreditation bodies and supervisory authorities, through internal audits and as part of management reviews with the involvement of the Internal Audit function. These review mechanisms form the basis for a continuous improvement process, which is also supported by regular exchanges in local and international working groups.

The central and connecting element of the integrated management system is the **TÜV SÜD Corporate Management Manual (CMM)**. It defines the key business processes and forms a globally standardized framework that is binding for the entire TÜV SÜD Group. The CMM pools all group-wide policies, is saved centrally and is accessible to all employees at all times. Among other things, it meets the requirements of the ISO 9001, ISO 14001, ISO 45001, ISO 50001 and ISO/IEC 27001 standards and also contains binding specifications on compliance, human rights, data protection and sustainability management.

The policies set out in the Corporate Management Manual are developed under the technical responsibility of the relevant corporate functions. They regularly check that the content is up to date and aligned with changing regulatory, normative or organizational requirements. The Board of Management approves the policies, ensuring strategic control and also that they are binding across the Group. All

CMM policies are mandatory for the entire Group. Corporate functions, divisions and regions can add supplementary, more detailed rules, provided these are in line with Group requirements.

Compliance with Corporate Management Manual policies is monitored worldwide by the Internal Audit function. In addition, external accreditation bodies review the compliant implementation of the defined requirements as part of their audits. This combination of internal and external monitoring strengthens the transparency, reliability and effectiveness of the system.

The continuous implementation and further development of the integrated management system is accompanied by extensive training for employees and executives. The training is regularly updated, offered in several languages and forms part of induction events and ongoing internal communication. The IMS is being rolled out in stages to the subsidiaries, divisions and regions and in many cases is also certified externally. The aim is to continuously expand the scope of the integrated management system and corresponding certifications and also to gradually introduce the underlying requirements into the supply chain.

The interaction between compliance, technical compliance, quality management and the integrated management system, controlled via the Corporate Management Manual that is applicable across the Group, forms the basis of our independent, objective and high-quality work as a TIC service provider. TÜV SÜD can only create lasting trust with customers, supervisory authorities and society if it operates on this stable, transparent and verified basis.

Accreditations and certifications

External certifications, accreditations and national, European and international recognitions as a testing, inspection and certification organization are crucial for our company'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 adherence to the technical guidelines and methods for technical compliance that have been defined within the company and are in line with the requirements of the regulatory authorities, as well as those of accreditation bodies and standard-setting organizations. Compliance is also regularly monitored externally.

Our strategy

ESRS 2 SBM-1
GRI 2-22

In the financial year 2025, we developed our “POWER 2030” strategy in a structured process. In the coming years, we want to further scale our core business and, in particular, make even greater use of the opportunities presented by digitalization in order to leverage existing potential for growth and profitability.

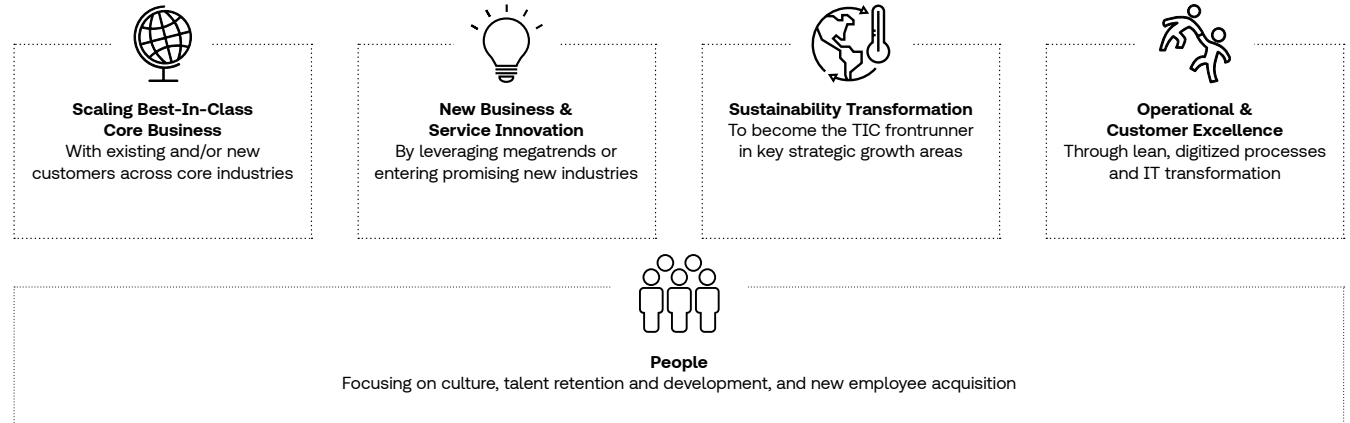
By scaling our strong core business, we want to tap into further potential for profitability and growth and fully exploit the opportunities offered by our core business, for example in the areas of medical technology, mobility and consumer goods. As before, our goal is to be among the market leaders in our focus countries. We also have our sights set on scaling our business internationally.

Based on our expertise in our core business, we want to expand our range of services to include **new business areas and innovative solutions**. Our focus in this regard is on data-driven business models, which we expect to provide the strongest impetus for our profitable growth.

The **sustainability transformation** is a key pillar of our strategy: Together with our customers, we want to move towards greater sustainability and climate change mitigation and have developed a detailed sustainability strategy to this end. Our priority is the targeted expansion of our sustainability-related services.

Pillars of our Group strategy

03



We want to impress our customers with **operational excellence** and are constantly looking for ways to provide our services even faster and in a more customer-oriented manner. The key success factor in this endeavor is the continued digitalization of our processes.

People are always at the heart of our actions. This claim shapes our relationship with our customers, but above all how we engage with our more than 30,000 employees around the world. The success of our company is based on their commitment and experience. We want to be an attractive employer and offer them a modern working environment with a wide range of opportunities for individual development. To continue to live up to this claim in the future, we developed a new **HR strategy** in 2025.

[Annual Report 2025, POWER 2030 strategy](#)

Strategic approach for greater sustainability

ESRS 2 SBM-1
GRI 2-22

Guided by our “POWER 2030” strategy, our company’s purpose, as well as our vision and mission, we continue to work on 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 implementing this strategy in our company. In addition, our ambitions in the areas of “environment”, “social” and “good corporate governance” are also reviewed regularly in order to be able to respond fast to changing framework conditions.

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 well-being



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 strive to meet the individual SDGs and what specific contribution we are making to achieve them.



SUSTAINABILITY – OUR MISSION

Our sustainability organization

Our value chain

Our stakeholders

Our materiality assessment

Our sustainability organization

[ESRS 2 GOV-1](#) | [ESRS 2 GOV-2](#) | [ESRS 2 GOV-3](#) | [ESRS 2 GOV-4](#)
[GRI 2-11](#) | [GRI 2-12](#) | [GRI 2-13](#) | [GRI 2-14](#)

Roles of the Board of Management and the Supervisory Board

As a stock corporation under German law, TÜV SÜD has a dual management system. The Board of Management carries out its management duties as a collegial body with joint responsibility. It is responsible for the company's corporate strategy and strategic direction and for their implementation. When doing so, it considers aspects of sustainability, climate and environmental protection and social factors within the company's sphere of interest. The Board of Management is therefore the central decision-making body for the strategic direction in the area of sustainability.

In turn, the Board of Management is appointed, monitored and advised by the Supervisory Board. In accordance with German law, shareholder and employee representatives are equally represented on the Supervisory Board of TÜV SÜD AG. It has 16 members, half of whom are employee repre-

sentatives and half of whom are shareholder representatives. While the Supervisory Board deals with sustainability issues relating to the Group in general, the Audit Committee and the Strategy Committee deal with sustainability reporting and the topics relating to corporate strategy, technologies and innovations, digitalization, the sustainable development of the company and business activities in environmental, social and governance areas (ESG criteria). The Personnel Committee discusses sustainability in the context of remuneration.

The Board of Management and Supervisory Board as a whole have specialist skills and experience in sustainability issues of key importance for the company. Sustainability-related skills are ensured and further developed through the professional backgrounds and experience of the board members, their ongoing involvement with ESG topics in the relevant bodies and committees and through the regular provision of information and training.

The composition of the Board of Management and Supervisory Board as well as their respective tasks, including the qualification matrix of the Supervisory Board, are presented in the Corporate Governance Report.

[Corporate Governance Report, pages 29 – 38](#)

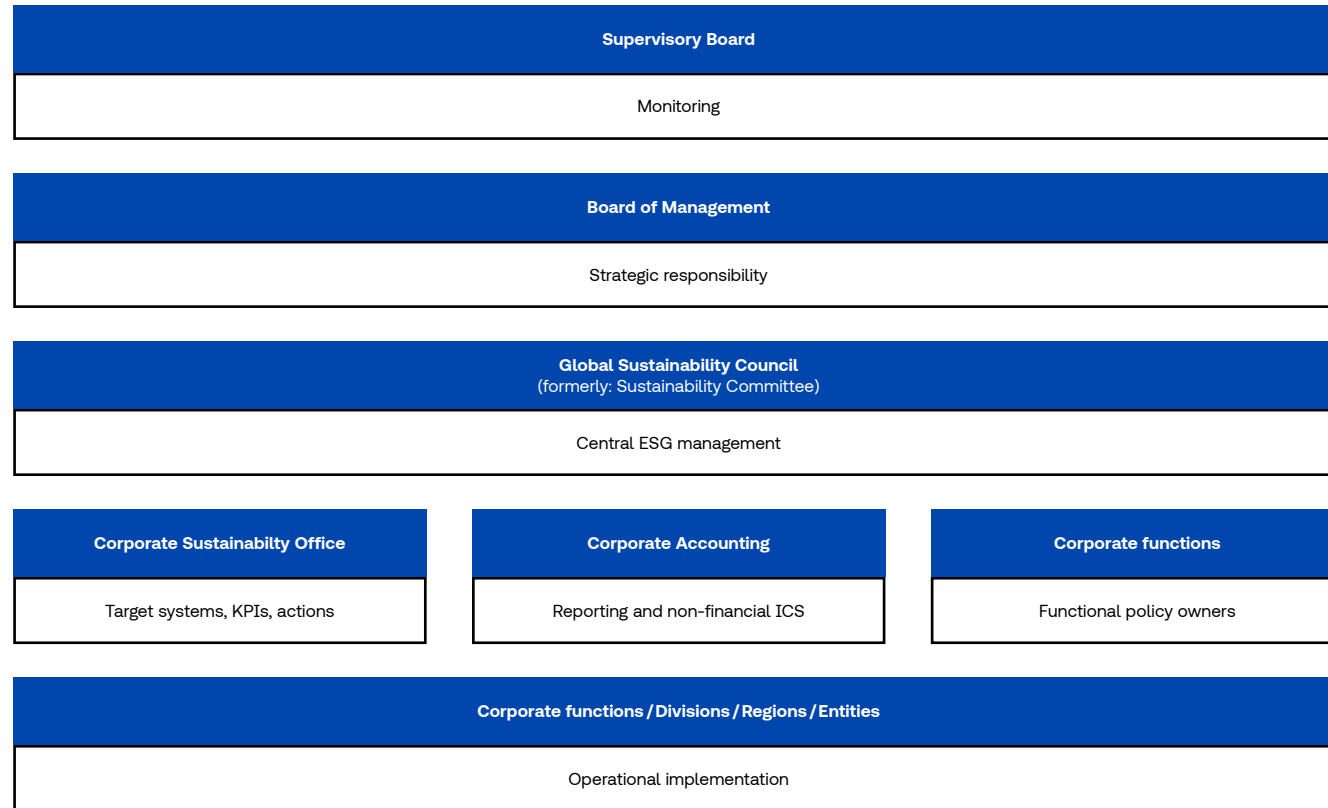
[Corporate Governance Report, Declaration on the equal representation of women and men in management positions, page 39](#)

The Board of Management has set up the Corporate Sustainability Office (CSO) to implement sustainability-related strategies. This promotes the development of our sustainable service portfolio across the Group and coordinates our internal sustainability activities. The Corporate Sustainability Officer reports directly to the Chairman of the Board of Management. Based on dedicated reports from the CSO (including from the Global Sustainability Council (GSC)) to the full Board of Management, the Board of Management identifies and assesses the opportunities and risks of this unit and manages the impact and corporate strategy in the area of sustainability.

In the reporting year 2025, the Board of Management decided to establish the Global Sustainability Council (GSC) to replace the previous Sustainability Committee. This makes the GSC the highest ESG management steering body below the Board of Management. It has five permanent members with veto rights and rotating members from the regions. The permanent members are the Corporate Sustainability Officer, the Chief Compliance Officer, the Global Head of People, the Chief Purchasing Officer and the Head of Corporate Accounting. The rotating members are the regional CEOs, who are involved in consultations and decisions if their respective region is affected.

Sustainability organization

|| 04



Addressing sustainability matters

In the reporting year 2025, the Board of Management focused on the sustainability report, examining the current level of achievement of the top 10 ESG (Environmental, Social, Governance) metrics and the further development of the sustainability strategy. [C-D Metrics relevant to management, see pages 25–26](#) The sustainability strategy prioritizes the targeted expansion of sustainability-related services. A key lever for implementation of the strategy is the new Sustainability Business unit, which commenced operations on January 1, 2026. In terms of the organizational structure, in September 2025, the Board of Management decided to replace the Sustainability Committee with the Global Sustainability Council; the composition and tasks of this new body remain the same. The sustainability strategy and sustainability reporting, including the results of the early assurance procedures carried out by the group auditor on the implementation of the ESRS, were also presented to the Supervisory Board.

Remuneration of the Board of Management and sustainability

The achievement of specific ESG targets is included in the assessment of variable remuneration. The targets include a carbon reduction target and targets for various personnel-related metrics and an ESG rating. Further information on the inclusion of non-financial ESG indicators in the remuneration of the Board of Management is presented in the Corporate Governance Report.

[Corporate Governance Report, page 30](#)



Statement on due diligence

GRI 2-25

TÜV SÜD considers corporate due diligence to be an integral part of good corporate governance and responsible business conduct. We conduct our business in accordance with applicable law. The Board of Management of TÜV SÜD AG is responsible for exercising corporate due diligence.

TÜV SÜD has adopted a uniform group-wide declaration of principle on human rights and environmental due diligence obligations in accordance with Sec. 6 (2) LkSG [“Lieferkettensorgfaltspflichtengesetz”: German Act on Corporate Due Diligence in Supply Chains]. This applies to all group companies in which TÜV SÜD directly or indirectly holds a majority stake or which are under the significant influence of TÜV SÜD.

↔ [Respect for human rights, see pages 68 – 69](#)

Core elements of due diligence in accordance with the German Act on Corporate Due Diligence in Supply Chains ≡ 02

Core element	Reference
Due diligence in business conduct	Declaration of principle
Involve affected stakeholder groups	Social dialog, ↔ Stakeholder involvement
Identify and assess negative impacts	LkSG risk process, ↔ Respect for human rights
Actions to remediate negative impacts	On-site audits at suppliers, ↔ Management of relationships with suppliers
Track and communicate the effectiveness of these actions	Declaration of principle

Risk management and internal control over sustainability reporting

Sustainability is taken into account throughout the Group in the opportunity and risk management system. Opportunities and risks at TÜV SÜD are identified and assessed in regular surveys and local risk workshops in the divisions, regions as well as in the subsidiaries. Risk Committees have been set up at divisional level, and there is also a Corporate Risk Committee for group-wide issues. These committees convene every quarter to analyze and evaluate the situation with respect to risks and opportunities, and to discuss corresponding measures. Local implementation is monitored by the executives responsible for the respective measures.

[Annual Report 2025, Opportunity and risk report](#)

The non-financial internal control system (ICS) is currently being developed on the basis of our financial reporting internal control system.

The governance systems are further developed by the responsible corporate functions and monitoring takes place as part of the established three lines model with the involvement of the Internal Audit function.

ESG management policy

GRI 2-23 | GRI 2-24

Our ESG management policy provides a system for classifying all TÜV SÜD activities in the areas of “environment”, “social” and “good corporate governance” 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.

Our value chain

ESRS 2 SBM-1

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. As a 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 site around the world. 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 76](#)

The downstream value chain is of less significance to the Group's business model. Accordingly, no material impacts, risks or opportunities (IROs) have been identified in this regard.

Our stakeholders

ESRS 2 SBM-2
GRI 2-29

Identifying our stakeholders

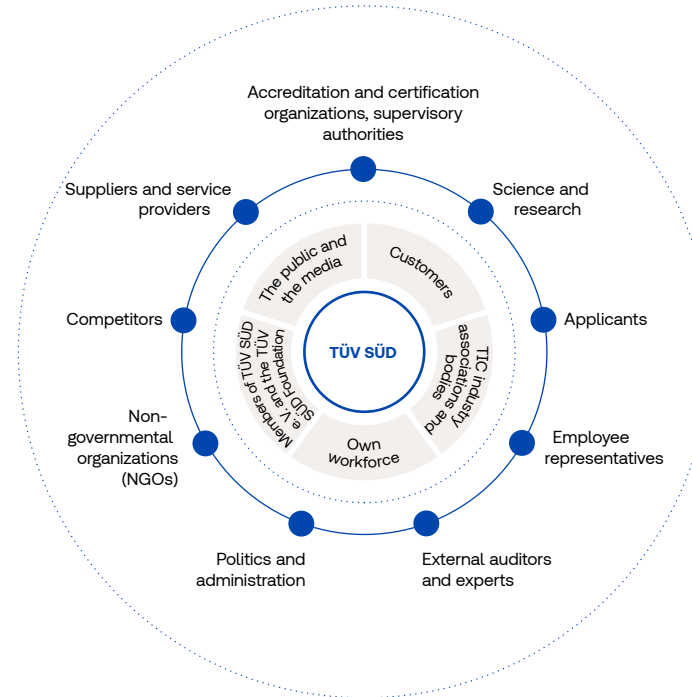
An internal working group determines and reviews the composition and relevance of TÜV SÜD's internal and external stakeholders at least every three years. The identified stakeholders are classified based on the significance of their roles for the fulfillment of our societal mission, their contribution 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.

Stakeholder dialog

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

Stakeholders at a glance



■ Particularly relevant stakeholder groups

By participating in various sustainability ratings, such as EcoVadis, we keep up to date with the changing expectations of our stakeholders. These ratings help us to continuously align our sustainability performance with these expectations. They promote transparency and trust among our stakeholders, especially our customers.

Stakeholder dialog

03

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 LkSG, 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	Technical white papers to support political decisions
The public and the media	Responding to inquiries, company reporting, press releases, podcasts	Promoting 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 representation	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	Promoting 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
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 SBM-3 | ESRS 2 IRO-1 | ESRS 2 IRO-2

GRI 2-29 | GRI 3-1

We use the materiality assessment to identify the sustainability topics (Environmental, Social, Governance – ESG) 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 pursuant to CSRD/ESRS. 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 sustainability management at TÜV SÜD. In terms of impacts, the materiality assessment remains unchanged from the prior year, partly because relevant regulatory requirements of the simplified ESRS have not yet been finally ratified. Risks and opportunities, on the other hand, have been updated as these are regularly reviewed and updated as part of the established risk management process. Specifically, opportunities and risks were reassessed in the “Environment” and “Good corporate governance” chapters. Based on the introduction of a new sustainability strategy that prioritizes the expansion of sustainability-related services, as well as on the SBTi validation and the climate risk analysis carried out, both the physical risk of rising average temperatures and the transition risk

related to renewable energy were both found to be lower from a financial perspective. At the same time, new opportunities from sustainable services were identified, into which the opportunity arising from regulatory developments in the area of G1 “Good corporate governance” was merged. In addition, the financial impact of the risk related to potential compliance breaches were given more weight in this regard. The classification of E1 “Environment” and G1 “Good corporate governance” as material topics remained unchanged.

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 ESG topics along the value chain that could be relevant for TÜV SÜD. This list serves as a basis to determine actual and potential positive and negative impacts as well as financial risks and opportunities.

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

In a first step, ESRS sub-topics that were justifiably not relevant for TÜV SÜD were excluded. The shortened list was subsequently discussed in a workshop with representatives of the corporate functions (Group Accounting, People (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 the support of 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 financial opportunities and risks (financial impacts) was also carried out in several steps:

Together with representatives of the corporate functions, ESG-related 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 was still independent of the assessment of opportunities and risks for the materiality assessment.

The corporate functions then 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). This assessment was supplemented with qualitative indicators and the classification in the value chain.

The plausibility of the resulting overview was assessed 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.

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.

Company-specific topics















We report on data protection and IT security on a company-specific basis under the section on good corporate governance, where we also include information on privacy. We also make certain disclosures on water consumption and waste in order to continue the established non-financial reporting in these areas. Reporting on taxes is not covered by the requirements of the CSRD. We report the relevant disclosures in accordance with GRI 207 Taxes under “Other GRI-relevant disclosures”.

The topics of pollution (ESRS E2), water and marine resources (ESRS E3), biodiversity and ecosystems (ESRS E4) and resource use and circular economy (ESRS E5) were classified as not material in the double materiality assessment. This was due to the comparatively low actual and potential negative impacts of business activities and the lack of material financial risks or opportunities in these areas. The same applies to the social topics of workers in the value chain (ESRS S2), affected communities (ESRS S3) and consumers and end-users (ESRS S4). Accordingly, there is no in-depth ESRS reporting on these topics. The classification will be reviewed regularly as part of future materiality assessments.

Materiality assessment: Allocation by topic

≡ 04

GRI 3-2

Chapter	Material topic	ESRS topics	SDG
Environment	Climate change	E1 Climate change mitigation, climate change adaptation, energy	 
Social	Employer attractiveness	S1 Secure employment, appropriate pay, social dialog, collective bargaining and freedom of association, consultation and participation rights of workers, working time	
	Personnel development and learning	S1 Training and skills development	
	Diversity and inclusion	S1 Diversity, inclusion, gender equality and equal pay, measures against violence and harassment in the workplace	
	Work-life balance	S1 Work-life balance	
	Occupational health and safety	S1 Occupational health and safety	
	Respect for human rights	S1/S2/S3/S4 Human rights	
Good corporate governance	Compliance	G1 Corporate culture, protection of whistleblowers, anti-corruption and anti-bribery, political engagement and lobbying activities	
	Responsible business practices	G1 Management of relationships with suppliers	  
Further entity-specific sustainability matters			
Environment	Waste and water management	Water consumption	
		Waste	
Good corporate governance	Data protection and IT security	S1/S2/S3/S4 Privacy	
	Tax		











Metrics relevant to management

GRI 2-13

The ambitions, targets and associated action plans for the areas of “social” and “good corporate governance” were adopted by the Board of Management in 2022. In the area of “environment”, the SBTi validation led to an adjustment of the GHG emission targets, which was approved by the Board of Management in the reporting year 2025. All other environmental targets remained unchanged; they had already been adopted in 2022. Target achievement is measured and reviewed annually and adjusted if necessary. Steering is based on specific non-financial ESG key performance indicators (KPIs), which are assigned to the respective material ESRS topics. Sustainability controlling is based on 10 key ESG metrics, which are supplemented by further ESG key performance indicators.

Our ESG targets

ii 06

Strategic pillars	Environment	Social	Good corporate governance
			
	Environment	Own workforce	Corporate governance
SDGs	 	  	 
Targets	Reduction of absolute GHG ¹ emissions in business operations by 2030 (Scope 1, 2 and 3) Net-zero emissions along the value chain by 2050 Increase in the amount of electricity from renewable resources Sustainable green investments	Increasing diversity in the company Promoting employee training Reducing accidents	Focus on compliance training for employees Tracking compliance reports Using suppliers with an SCoC ² declaration of conformity
KPIs	GHG emissions [tCO ₂ e] Energy consumption/revenue [MWh/€ million] Share of green electricity [as a %] Expenditure for green investments [in € million]	Women in management positions [as a %] Average amount of training hours per employee per year [average number of hours/year] LTIR ³	Participation rate [as a % of active employees] Number of tracked compliance reports Expenditure at suppliers with SCoC [as a % of total expenditure]

1 GHG emissions: Greenhouse gas emissions.
 2 TÜV SÜD Supplier Code of Conduct (SCoC).
 3 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

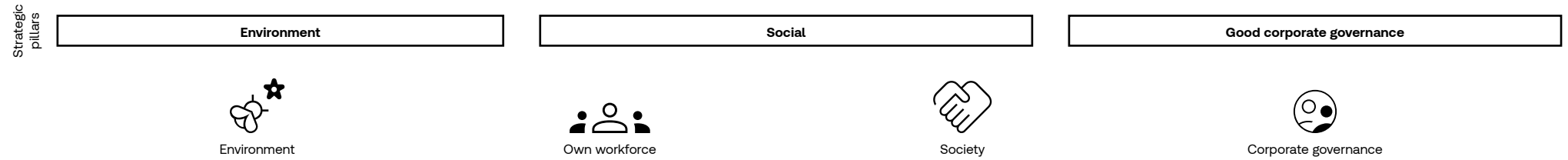
own local initiatives. In this way, we ensure that our actions in the areas of “environment”, “social” and “good corporate governance” are applied where they can have the greatest impact. The targets and the status of target achievement for the reporting year 2025 are presented in the respective sections.

Our ESG ambitions and material topics

07

ESRS 2 SBM-3

GRI 2-23 | GRI 3-3



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 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.

Our ambition

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

Environment

Climate change is of particular relevance to TÜV SÜD both in terms of customers' value chain and our own operations. Opportunities arise from decarbonization, validation, verification and certification services. Significant risks include regulatory changes,

failure to meet climate targets and rising energy and mobility costs. The main impacts result from GHG emissions, particularly from travel and energy consumption in buildings.
↔ [Environment, see pages 28 – 40](#)

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. The focus is on employer attractiveness, diversity and inclusion, occupational health and safety and learning and development. Opportunities arise from the recruitment and

retention of qualified specialists. Risks arise from a shortage of skilled workers. Material impacts relate to the safety, qualifications and well-being of employees and respect for human rights along the supply chain.
↔ [Social, see pages 41 – 69](#)

Good corporate governance

For our business activities, good corporate governance, compliance, neutrality and integrity are basic requirements. The greatest risks for TÜV SÜD arise from non-compliant behavior, a perceived lack of neutrality or inadequate quality of the services provided. In addition, the introduction of new regulations and standards could exclude TÜV SÜD from providing certain services or significantly

hinder market access. Opportunities arise from the development and introduction of new safety standards. The material impacts of good corporate governance relate in particular to respect for human rights in the supply chain and the security of data and IT infrastructures.
↔ [Good corporate governance, see pages 70 – 83](#)

ENVIRONMENT

E1 Climate change



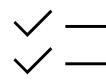



Our ambition

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

08

 Targets	 Status	 Actions 2025	 Planned actions 2026
Sustainable green investments	€ 25.7 million	Completion of the “Algorithmus” building in Munich Installation of a heat recovery system and replacement of the ventilation system for the chemistry laboratory in Frankfurt am Main	Modernization of the group headquarters in Munich
By 2030, we aim to reduce absolute GHG emissions ¹ in our business operations (Scope 1 and 2) by 42% (starting from the base year 2023). In the same period, we plan to reduce absolute GHG emissions from purchased goods and services, capital goods, upstream transportation and distribution activities and business travel (Scope 3) by 25%. These targets cover over 70% of our GHG sources included in the inventory.	Reduction in GHG emissions (Scope 1, 2 and 3) by 3.8% compared to the prior year Investment in climate change mitigation and compensation projects with a volume of over 17,300 tCO ₂ e	Validation of our science-based climate targets by the SBTi Increased purchases of energy from renewable sources, electrification of the vehicle fleet, promotion of climate-friendly business travel	Integration of environmental factors into the global procurement strategy
By 2050, we aim to achieve net-zero GHG emissions along the entire value chain by reducing our GHG emissions by 90% compared to the base year 2023 (Scope 1, 2 and 3)		Continuous improvement of the data quality of our energy monitoring and energy efficiency	
We will steadily increase the share of electricity from renewable resources in proportion to total electricity consumption	Share of electricity from own PV systems in total energy consumption doubled compared to the prior year Share of electricity consumed from renewable sources increased by 2.5%	Continued expansion of photovoltaic plants in Germany and abroad	Continue existing actions

1 GHG emissions: Greenhouse gas emissions.

With the official validation of our science-based climate targets by the SBTi, our target “to offset GHG emissions from our business operations” was replaced by the near- and long-term validated climate targets for 2030 and 2050. This was approved by the Board of Management in the reporting year 2025. Important milestones for achieving our validated climate targets are anchored in our transition plan and remain in place.

The targets are assigned to material impacts, risks and opportunities according to topics. The target “sustainable green investments” in particular supports decarbonization, increasing energy efficiency and climate adaptation in our own buildings. The science-based targets (SBT) address

material negative impacts from GHG emissions. In this way, we aim to reduce regulatory and market-related transition risks. The target to “increase the share of electricity from renewable resources” has a direct impact on identified risks from energy consumption and climate-related increases in operating costs. Overall, the targets ensure that the main IROs in the area of climate change are systematically managed.

In the respective sections, we report in detail on the actions implemented in the reporting year to support the achievement of our targets.

[ESRS E1-1](#) | [ESRS E1-6](#)
[GRI 2-12](#)

Identified material impacts, risks and opportunities: Environment

05

ESRS 2 SBM-3 | ESRS 2 IRO-2

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

Topic	Description	Position in the supply chain	Impact/ risk/opportunity	Time horizon
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.	Own operations	Positive impact	Medium-term
	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.	Own operations	Negative impact	Short- and medium-term
	Increasing requirements from customers and legislators for climate change mitigation and environmental protection harbor the risk that failure to meet these requirements could have a negative impact on TÜV SÜD's market success. In addition, breaches of the law can result in financial losses and considerable reputational damage.	Own operations	Transition risk	Medium-term
	New business opportunities could arise for TÜV SÜD through services that assist customers with implementing climate change mitigation actions and help them to meet new legal requirements for their products and services (for example the monitoring and validation of GHG inventories and projects).	Value chain	Opportunity	Medium-term
	Climate change mitigation can improve TÜV SÜD's competitiveness. This is because the fewer emissions a TIC company causes, the more attractive the company is to its customers as part of their supply chain.	Own operations	Opportunity	Medium-term
	Energy			
	TÜV SÜD can open up new business opportunities and market segments using services that support customers in adhering to new energy-related rules and measuring and ensuring energy efficiency and savings.	Own operations	Opportunity	Short-term
	Energy savings and the increased use of renewable energy can make the operation of buildings and vehicles more cost-effective and at the same time make an important contribution to achieving climate targets.	Own operations	Opportunity	Medium-term
	Climate change adaptation			
Failure to comply with new standards could have a negative impact on business performance. There is also a risk that TÜV SÜD will not be able to adapt to more efficient systems and processes.	Own operations	Transition risk	Medium-term	
With its broad range of services, TÜV SÜD can effectively support customers on their path to greater sustainability and at the same time open up new market potential in the area of sustainability-related verification, validation and certification services.	Value chain	Opportunity	Medium-term	
Through a strong commitment to sustainability, TÜV SÜD can improve its competitive position as customers increasingly consider the sustainability performance of their business partners when awarding contracts. This opens up potential for additional orders, stronger customer loyalty and a positive perception on the market.	Own operations	Opportunity	Short- and medium-term	
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.	Own operations	Positive impact	Short-term	



Consequently, we take our responsibility for the impact of our business activities on the environment and climate seriously. The materiality assessment showed that climate change mitigation is particularly 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. Our activities are also guided by the United Nations’ Sustainable Development Goals. Our primary focus is still on the following SDGs:

GRI 2-23



Affordable and clean energy



Responsible consumption and production



Climate action

ESRS E1-2

In the reporting year 2025, we carried out a climate risk assessment of our locations for the first time. For more than 60 office and testing facility locations, the physical risks along the IPCC scenarios (SSP1/RCP2.6 to SSP5/RCP8.5, time horizon to 2100) were examined and risks for natural hazards (earthquakes, floods, storms, forest fires, erosion) and climate stressors (heat and cold scenarios, drought and water scarcity, rising sea levels) were assessed. The results of the analysis are used for further strategic decisions and form the basis for possible climate adaptation actions.

We are committed to environmental protection and are implementing operational environmental management systems for this purpose. In 2025, a total of 20 TÜV SÜD entities were awarded environmental management certifications in accordance with ISO 14001 or EMAS. Further certifications are to follow in the coming years. ¹ 09

GRI 2-24

↔ Managing the use of energy, see page 35

↔ Employee mobility, see page 37

↔ Reducing the use of materials, strengthening the circular economy, see page 38

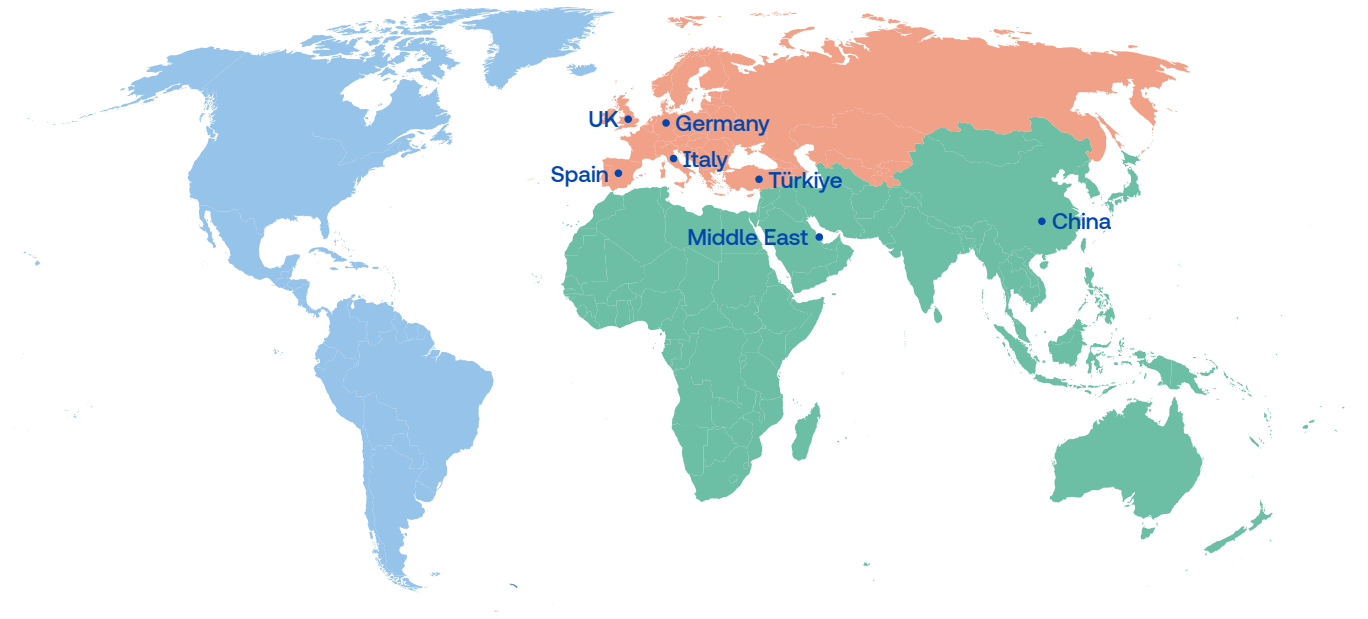
↔ Actions related to sustainability in the supply chain, see page 81

To raise our employees’ environmental awareness, we conduct mandatory online training on the topic of sustainability every two years worldwide. The participation rate in the reporting year was 98.0%.

We also use various internal company channels to report on opportunities to practice climate change mitigation 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.

Environmental management certifications at TÜV SÜD¹

1 | 09



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

Climate change

ESRS E1-1 | ESRS E1-6
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. 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. Our decarbonization path, which describes our climate strategy, aims to make our business operations as climate-friendly as possible. Reducing the use of resources and avoiding GHG emissions are decisive in this regard.

In the reporting year, we provided further detail on our climate strategy and were one of the few companies in the sector to have our science-based climate targets validated by the SBTi.

Specifically, we have set ourselves the following targets:

- By 2030, starting from the base year 2023, we aim to reduce absolute GHG emissions in our business operations (Scope 1 and 2) by 42%. Over the same period, we plan to reduce absolute GHG emissions from purchased goods and services, capital goods, upstream transportation and distribution 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 that 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.

Our transition plan

ESRS E1-1 | ESRS E1-5

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:

- increasing 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:

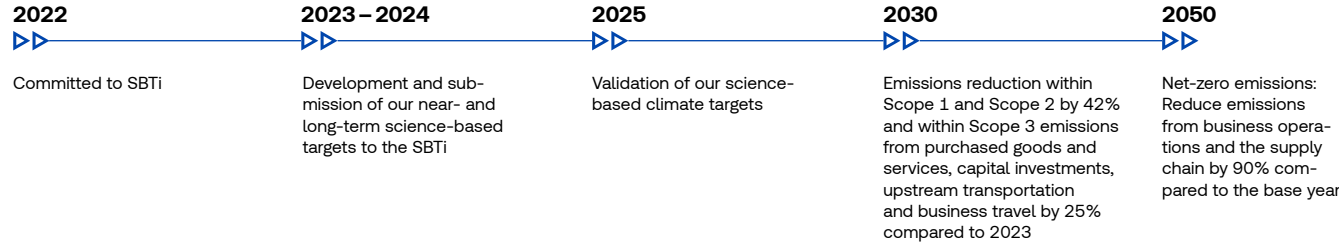
- the use of sustainable mobility solutions for our employees and
- sustainable procurement.

↔ [Sustainability along the supply chain, see page 79](#)

While we are continuously working to improve energy efficiency and expand the use of renewable energy sources at our sites, in the reporting year 2025 we further strengthened our collaboration with our suppliers regarding our greenhouse gas inventory (GHG inventory) and intensified our dialog on climate-related issues. The targeted exchange and improved data collection have once again increased the data quality of our GHG inventory. **1110**

Our path to net zero

110



TÜV SÜD's greenhouse gas inventory

ESRS E1-8

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 in buildings and the vehicle fleet, fugitive refrigerants (Scope 1) and the indirect GHG emissions from purchased energy (Scope 2). The GHG emissions of the material upstream and downstream processes are included in Scope 3.

When calculating GHG emissions, we take into account grid-specific and supplier-specific aspects and factors in Germany and abroad and use the market-based method according to the GHG Protocol. Around 37% of our carbon footprint is calculated using a spend-based method, while the other 63% is based on physical volumes (primary and secondary data). In this regard, we continue to rely on extrapolations in some cases.

In 2025, new methods and findings enabled us to further improve both the data base and the quality of the emissions calculation. Acquisitions of new companies in 2024 required an adjustment to our base year 2023 for the acquired entities. The organizational and reporting boundaries of the respective annual inventories were expanded and aligned accordingly to enable comparisons.

Policies and management

ESRS E1-4

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 instruction on waste prevention contained in the environmental policy provides the framework for the proper handling of resources and waste in the company. The policy also contains clear specifications on the handling of refrigerants and the corresponding areas of application in the company.

Numerous other policies support the management of the identified impacts, risks and opportunities. These include, for example, the group-wide policy on the use of renewable energy in building operations, the global travel policy and the procurement guideline.

Greenhouse gas inventory is the foundation

ESRS 2 GDR-M | ESRS E1-10

Our GHG inventory provides an overview of how we are using resources and the impact of our business operations on the climate. We update this inventory annually in order to track and adjust our measures. The total GHG emissions from our activities over an entire year give us our Corporate Carbon 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 do not currently carry out internal carbon pricing.



GHG emissions¹

in tCO ₂ e	2025	2024
Scope 1	33,017.3	30,407.2
Scope 2	37,479.3	37,044.6
Scope 3	229,753.2	244,510.4
Total	300,249.8	311,962.3
GHG emissions intensity		
per employee (capita)	9.8	10.4
per employee (FTEs, capacity)	10.7	11.8

1 Details are summarized in the Definitions and assessment methods section.

In 2025, a total of 300,249.8 tCO₂e was emitted across TÜV SÜD's entire value chain (prior year: 311,962.3 tCO₂e). This corresponds to around 9.8 tCO₂e (prior year: 10.4 tCO₂e) per employee and 82.5 tCO₂e per € million of revenue (prior year: 91.0 tCO₂e per € million of revenue). TÜV SÜD's business activities in Germany account for 40.4% (prior year: 38.1%) of the reported corporate carbon footprint.

[Annual Report 2025, 6 / Revenue](#)

The decrease in GHG emissions is due in particular to a higher proportion of renewable energy in electricity consumption and lower Scope 3 emissions. Lower investments in new buildings, a decrease in travel and more efficient upstream processes also contributed to the reduction in Scope 3 emissions. The recorded decline in emissions from individual upstream emissions is partly due to methodological differences.

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 E1-7](#)
[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 defined clear requirements at 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 over 1,000 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 2030. These include modernization work, such as the modernization of the group headquarters in Munich, as well as the relocation to more efficient buildings.

In 2025, TÜV SÜD consumed a total of 158,747.2 MWh energy in buildings¹ (prior year: 151,192.4 MWh). Of the total consumption, around 68% was attributable to electricity and 32% to heating. This results in energy consumption in buildings¹ of 43.6 MWh per € million of revenue for the reporting year (prior year: 44.1 MWh per € million of revenue). As in the prior year, we were able to achieve an improvement in terms of efficiency (–1%; prior year: –8%). In terms of our workforce, we reduced energy consumption by around 9% per employee (prior year: –6%). In total, we invested € 25.7 million (prior year: € 32.0 million) in energy-related measures in and around buildings (taxonomy-eligible investments). For example, we invested in our chemistry laboratory in Frankfurt am Main where we expect to save around 800,000 kWh of energy per year by replacing the ventilation systems and installing a heat recovery system.

Efficient IT infrastructure

ESRS E1-5

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 with new, more energy-efficient devices by the end of 2026.

Promoting the energy transition

ESRS E1-5 | ESRS E1-7

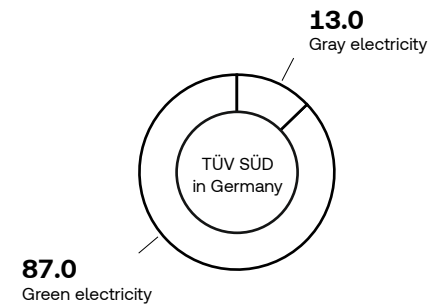
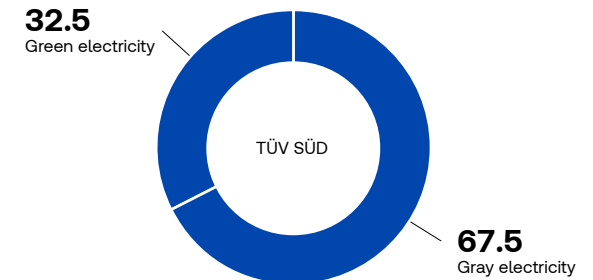
GRI 302/3-3 | GRI 302-1 | GRI 305/3-3

Our aim is to cover our electricity requirements to the greatest extent possible with renewable energies (also referred to here as green electricity). At 87.0%, the share of TÜV SÜD’s green electricity in proportion to total electricity consumption in Germany is higher than in the prior year (85.3%). Electricity generated from origins that were not clearly verifiable was included in our GHG inventory as gray electricity taking into account the specific electricity mix of the countries in question. 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. In order to actively promote the use of green electricity, we are exploring possibilities for purchasing electricity from renewable energy sources, either with guarantees of origin or through other contractual arrangements.

Electricity sources¹

as a %

11



1. Details are summarized in the Definitions and assessment methods section.

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

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, since 2024 all newly built technical service centers have been equipped with PV systems and charging points for electric vehicles.

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. One example is the “Algorithmus” office building in Munich, which we moved into in the reporting year 2025. Even before it was finished, the building had already received platinum pre-certification from the DGNB [“Deutsche Gesellschaft für Nachhaltiges Bauen”: German Sustainable Building Council]. The high level of energy efficiency, the accessibility of the premises for the disabled as well as biotope roofs make the new headquarters one of the most sustainable office buildings in Munich.

Employee mobility

ESRS E1-4 | ESRS E1-8
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.

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. In the reporting year 2025, this travel policy was tightened

with regard to air travel. 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 fleet¹, 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.

Around 87% of the base data on GHG emissions from business travel (Scope 3.6) is made up of physical volumes from travel activities, which were measured either directly or indirectly. 13% of Scope 3.6 emissions is calculated using the spend-based method. Due to the possibility of directly influencing actual business activities, we only focus on parameters based on activity data to measure our progress and our key performance indicators.

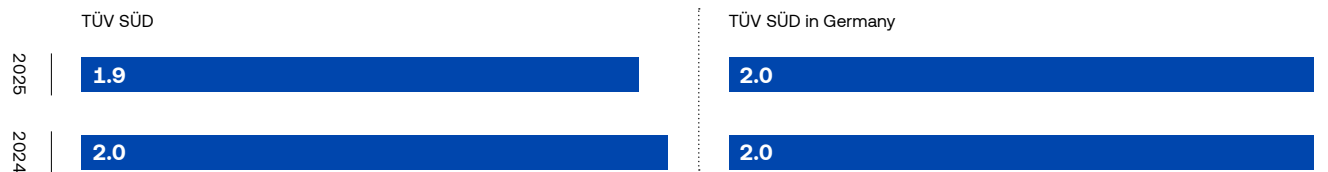
In the reporting year, GHG emissions from Scope 3.6 emissions decreased by 4% compared to the prior year (prior year: increase of 4%). GHG emissions from travel² decreased by around 6% compared to the prior year (prior year: increase of 8%). This is due in particular to a decline in air travel in the reporting year, while rail travel and travel by car increased slightly.

GHG emissions from all employee business travel³ accounted for 19.8% of our total Corporate Carbon Footprint in 2025 (prior year: 19.5%). Within Germany, GHG emissions from business travel make up 24.7% of our country-specific Corporate Carbon Footprint (prior year: 24.4%). On average, each employee generated 1.9 tCO₂e through business travel in 2025 (prior year: 2.0 tCO₂e per employee).

- 1 Business travel using TÜV SÜD's own vehicle fleet is included in Scope 1.
- 2 In this context, business travel includes business trips by air, public transport, rental cars and taxis as well as private or leased vehicles and takes into account non-spend-based calculations in the same category.
- 3 Scope 1 and Scope 3.6; excluding spend-based calculation.

Emissions from employee mobility¹

in tCO₂e per capita



1 Business travel excluding spend-based calculations. Details are summarized in the Definitions and assessment methods section.

Spotlight on the vehicle fleet

ESRS E1-8
GRI 305-1

In 2025, our vehicle fleet worldwide emitted 24,211.2 tCO₂e (including GHG emissions from electricity used for charging), 72% of which by our vehicles in Germany. This makes our vehicle fleet a key lever for achieving our decarbonization targets. We are increasingly focusing on electromobility in this regard and once again expanded our fleet of purely electrically powered fleet vehicles in the reporting year.

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 2025, the volume of emissions offset in this way came to around 17,000 tCO₂e (prior year: 17,300 tCO₂e).

Promoting sustainable mobility

ESRS E1-5

We want to 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 again 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, such as subsidizing the “Deutschlandticket” for employees in Germany.

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 in order to be able to better understand the potential extent of such emissions. These and current estimates 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. Our climate risk assessment of over 60 TÜV SÜD locations carried out in the reporting year provides an important starting point for this.

↔ [Climate risk assessment, see page 33](#)

Reducing the use of materials, strengthening the circular economy¹

Paper consumption

GRI 301/3-3 | GRI 301-1

As in the prior year, around 250t of paper were used at TÜV SÜD locations in 2025. The German locations once again accounted 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 calculate the corresponding GHG emissions using models 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. Individual locations have implemented additional processes on water treatment and reusing water in order to keep water consumption as low as possible.

1. Entity-specific disclosures and disclosures in accordance with GRI.

TÜV SÜD used a total of 318,903.0m³ of fresh water in 2025 (prior year: 284,159.7m³), equivalent to water consumption of 10.4m³ per employee (prior year: 9.5m³).

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 specifications for the refrigerant-carrying systems in our testing facilities, with the aim of minimizing their impact on the environment and climate.

The waste prevention instructions serve as a guideline for dealing with waste and focus on the circular economy concept. 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 durable goods that are no longer needed and thus close the loop. For example, discarded furniture was reused in the move to our new main building in Munich. 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 81](#)

In the reporting year, we estimate that we produced around 9,300t of paper and cardboard waste at TÜV SÜD (prior year: 7,500t) and that we recycled and reused 70% of this (Germany: 80%). The volume of mixed municipal solid waste (commonly referred to as residual waste) was extra-

polated to around 7,600t worldwide (prior year: 6,000t); an estimated approx. 3,800t of this is attributable to our German locations. This waste is used as a fuel to produce energy wherever possible.

Supplementary disclosures

ESRS E1-8
GRI 305-1 | GRI 305-2 | GRI 305-3 | GRI 305-4

GHG emissions in accordance with ESRS E1-8 AR 26¹

≡ 07

in tCO ₂ e	2025	2024	Change as a %
Scope 1 GHG emissions			
Gross Scope 1 GHG emissions	33,017.3	30,407.2	8.6
Percentage of Scope 1 GHG emissions from the EU Emissions Trading Scheme (%)	-	-	-
Scope 2 GHG emissions			
Gross market-based Scope 2 GHG emissions	37,479.3	37,044.6	1.2
Gross location-based Scope 2 GHG emissions	49,440.0	45,895.6	7.7
Significant Scope 3 GHG emissions			
Total gross indirect (Scope 3) GHG emissions	229,753.2	244,510.4	-6.0
1. Other purchased products and services	88,716.7	86,933.8	2.1
2. Capital goods	14,468.1	15,601.8	-7.3
3. Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	25,913.8	39,149.9	-33.8
4. Transportation and distribution	6,285.2	6,912.8	-9.1
5. Waste	14,088.2	14,289.1	-1.4
6. Other business travel	40,582.1	42,278.0	-4.0
7. Employee commuting	31,739.8	31,543.6	0.6
13. Downstream leased assets	1,027.2	877.3	17.1
14. Franchises	736.5	719.9	2.3
15. Capital expenditures	6,195.7	6,204.3	-0.1

1. Details are summarized in the Definitions and assessment methods section.

Information from financial reporting

≡ 08

2025	in € million
Net revenue used to calculate GHG intensity	3,639.2
Revenue	3,639.2

Definitions and assessment methods

[ESRS E1-8](#) | [ESRS E1-9](#)

[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. Data are consolidated and emissions quantified centrally for the entire TÜV SÜD Group. The financial control approach is used as a basis.

[Annual Report 2025, 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. The year 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.

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, we use secondary data or estimates. 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.

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 30% 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).

We take a spend-based approach to estimating our inventory of upstream Scope 3 emissions. They are calculated on the basis of spend per product group or service, using the

associated emission factors (CO₂e per €). This method allows to record upstream and downstream emissions, especially in the absence of primary data from suppliers. Working closely with individual suppliers has allowed us to replace some estimates of emissions from purchased goods with primary data.

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 climate change mitigation 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 for human rights

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

ESRS S1-3 | ESRS S1-4

Our targets

13

Targets	Status	Actions 2025	Planned actions 2026
We want to increase the share of women in management positions to 30% by 2026 (based on a figure of 25.6% in 2021)	27.0%	<ul style="list-style-type: none"> Leading Awesome program especially for female executives Consider diversity dimensions (age, gender, nationality) in succession planning for executives Implement a single IT platform to facilitate the active communication of open management positions 	Continue the existing actions
We want to achieve an average of 35 learning hours per employee per year (based on a figure of 26.4 hours in 2021)	Approx. 34 hours	<ul style="list-style-type: none"> Networking via a global mentoring program Digital learning landscape further expanded Free access to all learning content around the clock Various learning programs introduced throughout the Group 	Go-live of the global learning system
We want to reduce the accident rate (LTIR) ¹ close to zero	LTIR = 0.7	<ul style="list-style-type: none"> Hold annual safety training Provide personal protective equipment Carry out hazard assessments for all work areas 	Continue the existing actions

¹ LTIR: Lost time incident rate.

Our targets related to “own workforce” were adopted by the Board of Management. The degree of target achievement is measured annually.

ESRS S1-4
GRI 2-12

The targets are assigned to material impacts, risks and opportunities in a structured manner in line with management approaches.

The sustainable growth of our company is largely based on the strength of our workforce. In order to retain employees and attract new staff, the target of an annual increase in headcount of 5% is closely linked to the HR strategy. The related opportunities, risks and impacts are assigned to the topic of “employer attractiveness” – particularly with regard to secure employment, collaboration with employee representatives, appropriate remuneration and attractive benefits as well as reliable working time models. With our measures in these areas, we are creating an important prerequisite for the stable and responsible growth of TÜV SÜD.

By increasing the proportion of women in management positions, we are supporting the topics of “diversity and inclusion” and “work-life balance” in particular. The further development of the level of qualification of our employees addresses the relevant aspects of “Personnel development and learning” while a low accident frequency rate helps to safeguard the impact identified under “occupational health and safety.”

We report in detail on the actions implemented in the reporting year to support the achievement of our respective targets in the respective sections.

Identified material impacts, risks and opportunities: Own workforce

09

ESRS 2 SBM-3

GRI 3-2 | GRI 3-3

Topic	Description	Position in the supply chain	Impact/ risk/opportunity	Time horizon
Employer attractiveness	Shortage of skilled labor			
	The shortage of skilled labor as well as the loss of key personnel could adversely affect the achievement of TÜV SÜD's growth targets.	Own operations	Risk	Short- and medium-term
	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.	Own operations	Risk	Medium-term
	A shortage of staff can lead to an excessive workload for the existing workforce, which could result in a higher turnover rate.	Own operations	Risk	Long-term
	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.	Own operations	Positive impact	Medium-term
	Positioning ourselves as an attractive employer with reliable and secure terms and conditions of employment enables us to attract qualified new employees. The combination of interesting perspectives, a modern working environment and an appreciative corporate culture strengthens our competitiveness on the labor market.	Own operations	Opportunity	Short-term
	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.	Own operations	Positive impact	Medium-term
	Compensation and benefits			
TÜV SÜD offers fair remuneration. This promotes employee satisfaction and motivation and has a positive impact on the company's success.	Own operations	Positive impact	Medium-term	
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.	Own operations	Positive impact	Medium-term	
Working time				
Clearly defined working time regulations protect employees' health.	Own operations	Positive impact	Medium-term	
Breaches of working time regulations can endanger the health of the employees concerned. If laws are also breached, there is a risk of legal consequences and possible reputational damage.	Own operations	Risk	Long-term	
Work-life balance				
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.	Own operations	Positive impact	Medium-term	

▷ | Identified material impacts, risks and opportunities: Own workforce, continued on next page



Identified material impacts, risks and opportunities: Own workforce

09

ESRS 2 SBM-3

GRI 3-2 | GRI 3-3

Topic	Description	Position in the supply chain	Impact/ risk/opportunity	Time horizon
Diversity and inclusion	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.	Own operations	Positive impact	Medium-term
	Incidents of discrimination or unequal treatment can lead to legal disputes and reputational damage.	Own operations	Risk	Medium-term
	TÜV SÜD promotes an inclusive corporate culture with zero tolerance of any form of harassment or discrimination.	Own operations	Positive impact	Long-term
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.	Own operations	Positive impact	Long-term
	Deficits in the training of employees can lead to the loss of contracts and accreditations.	Own operations	Risk	Short-term
	The lack of qualified skilled personnel requires time-consuming and cost-intensive training and skills development-related activities. In addition, considerable costs and effort are incurred in order to retain trained employees in the company over the long term.	Own operations	Risk	Long-term
	By investing in the development of its employees, TÜV SÜD can have a positive impact on both its own success and society.	Own operations	Opportunity	Short-term
Occupational health and safety	TÜV SÜD wants to offer all employees a safe and healthy working environment. To this end, the company relies on comprehensive health and safety programs, which include regular safety training and the provision of the necessary protective equipment.	Own operations	Positive impact	Long-term



Our HR strategy

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

Our new HR strategy 2030 is based on four strategic initiatives designed to create the conditions for the continued successful development of the company. These initiatives are aimed at

- further growing the workforce by recruiting and boosting the retention of employees
- expanding global skills management and data-driven personnel planning
- promoting operational excellence by cooperating internally to implement the HR strategy and
- developing our executives in respect of transformation and change management.

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 used as a benchmark in evaluating their attractiveness as employers.

Involving our employees, encouraging their personal and professional development and supporting their physical and mental health are high priorities for us. In this way, we also want to foster the commitment of all employees. The corporate culture is characterized by mutual respect and exchange in an open and transparent atmosphere.

With its commitment to social sustainability, TÜV SÜD also supports the following UN Sustainable Development Goals (SDGs):

-  Good health and wellbeing
-  Quality education
-  Gender equality
-  Decent work and economic growth

Management of HR operations

ESRS 2 SBM-2 | ESRS S1-4

The central challenges for our People corporate function comprise retaining our employees at TÜV SÜD and providing them with training and development opportunities. At the same time, we want to attract more people to TÜV SÜD and integrate them into the company with their skills.

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, executives have access to the main HR parameters, 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

The Code of Conduct provides guidance on the values that all employees should demonstrate.

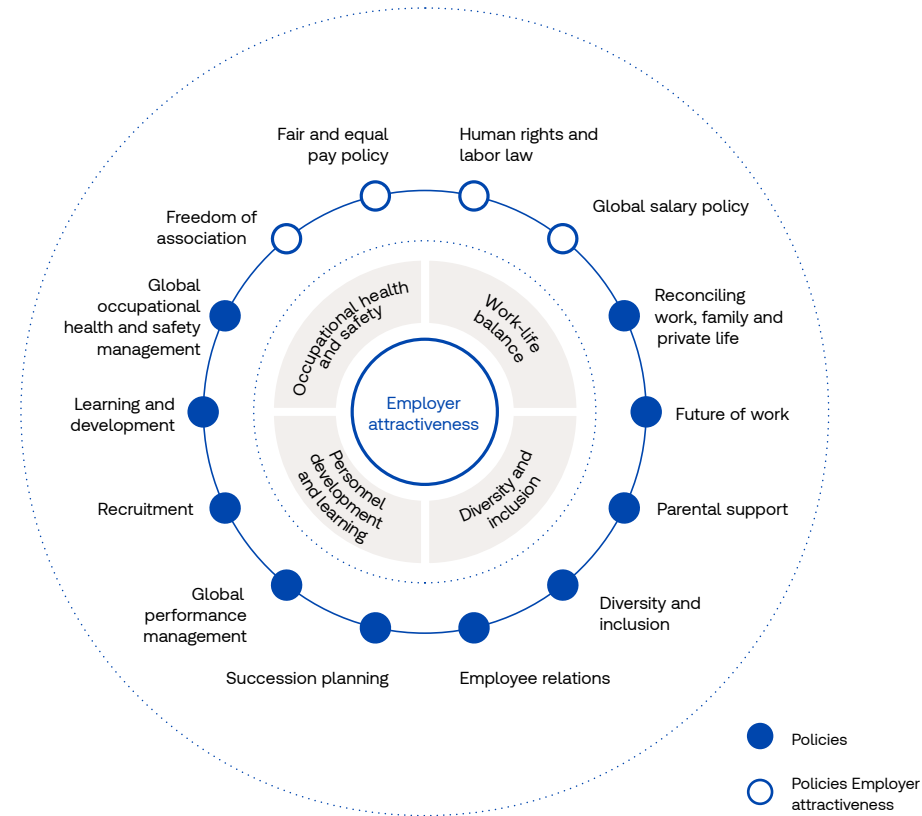
 [TÜV SÜD Code of Conduct, tuvsud.com](#)

In addition to the Code of Conduct, a large number of group-wide policies in the People corporate function provide greater detail on the existing management approaches. The allocation to the corresponding impacts, risks and opportunities is based on the relevant management approach. All employees around the world have direct access to the relevant policies, which are contained in the Corporate Management Manual.

The human rights and labor law policy deals with the importance of compliance with international human rights and social standards, the promotion of diversity and an inclusive corporate culture, appropriate, fair wages that provide a secure livelihood and the prohibition of unethical behavior and discrimination.

 [Respect for human rights, see page 68](#)

Management approaches and HR policies



● Policies
○ Policies Employer attractiveness

The global recruitment policy describes the corresponding processes within the company and provides transparency on these. For any interested parties, information on the recruiting process and our recruiting principles can be found on the global careers website and the local TÜV SÜD websites.

A policy provides a framework for personnel development and learning 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 focus here is on 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. In addition, the organization of occupational health and safety is regulated and group-wide minimum standards and indicators are also defined.

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.

With our parental support policy, we are committed to supporting parents in their individual life plans and creating appropriate conditions for all employees. The diversity and inclusion policy provides the framework for diversity management. It sets out the principles for embedding 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 facilitates 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 S1-16](#)

Collaboration with employee representatives

[GRI 2-29](#) | [GRI 402-1](#)

We value the equal involvement of employees and consider cooperation with employee committees to be a key part of sustainable and responsible business conduct.

This partnership is a cornerstone of our corporate culture and at the same time strengthens the company's resilience. The inclusion of our employees in co-determination processes and establishing employee representatives at site, legal entity and group level takes place in accordance with national laws.

In 2025, comprehensive framework agreements were concluded with the group representative body (group works council Germany) to ensure long-term cooperation based on trust.

In addition, we actively supported the Supervisory Board elections from the employer side in order to ensure proper election procedures and thus make an important contribution to functioning and legitimate corporate co-determination.

Working with the employee representatives, we also developed a learning platform for this partnership. It supports employer and works council in identifying challenges at an early stage, developing solutions and shaping the future of the company together in a fair and constructive manner.

In Germany, a representative body for severely disabled employees continues to look after the special interests of severely disabled employees and employees with equivalent disabilities. We are rigorously driving forward our tried-and-tested partnership with the representative bodies for severely disabled employees and inclusion officers. Together, we have set ourselves the goal of further developing and strengthening the successful inclusion and support of persons with disabilities in working life over the coming years. Close cooperation between all those involved remains a key element to continuously promote inclusive working conditions and remove barriers.

Dialog with employees

[GRI 2-29](#)

We use the "People's Voice" survey to obtain feedback from current and former employees and potential new employees. Once a year, we conduct an engagement survey which includes the central 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 2025, the focus was on digitalization and internal job vacancies.

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. In addition, our surveys also cover the experiences of employees throughout the entire employment cycle – from the application phase to integration into new tasks and functions through to leaving the company. In this way, we ensure that the voices of our employees are continuously incorporated into the further development of our working environment and culture and that their feedback is included in both local and group-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 worldwide 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 People corporate function 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 76](#)

Employer attractiveness

Attracting employees

ESRS S1-3
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. With the introduction of a standardized IT platform, a large number of job vacancies are now available to applicants worldwide. In addition, relevant information from various areas of the company is publicly available on TÜV SÜD's global careers website. This global platform is supplemented by local platforms in countries such as the US, India and Spain. Our global careers website was revamped in the reporting year and now features a new design, clearer navigation and texts optimized for search engines. A dedicated website on sustainability 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 this regard, we also implemented a global awareness campaign on LinkedIn and Instagram. In eleven videos, Carl Isambert, the first testing practitioner at TÜV SÜD, tells the 160-year history of global expansion.

More than 250 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 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 8.6 out of 10 in 2025 (prior year: 8.8).

Holistic performance review

At TÜV SÜD, performance evaluation is part of an ongoing exchange 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 mentoring, multi-source feedback, job rotation or international secondment. Such measures can enable employees to expand their personal knowledge and

skills and gather international or cross-functional 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.

To date, performance assessment has been carried out on a regionally specific basis according to locally defined processes. In the majority of regions, the focus is on assessing the achievement of targets, but individual commitment and the development of skills are also included in some cases. From January 2026, performance assessment will be harmonized worldwide and viewed more holistically.

In addition to process optimization and IT-based support for performance assessment, there is a particular focus on training executives and employees. The aim is to make both the target-setting meetings at the beginning of the year and the feedback meetings at the end of the year transparent and motivating. Supplementary opportunities for continuous feedback and development meetings should enable all employees to identify learning and development opportunities and implement these using appropriate actions.

Compensation and benefits

ESRS S1-3 | 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.

TÜV SÜD pursues a fair remuneration policy that is backed up by uniform, standardized HR processes. These processes ensure that salary decisions are based on standardized guidelines, are non-discriminatory and are based on objective criteria. TÜV SÜD remuneration is based on performance-based principles. Salaries are always set in line with the market and the statutory minimum wage levels are taken into account at all times. Regular market comparisons (benchmarking) with competitors ensure that remuneration remains competitive without jeopardizing economic viability. In this way, we promote the objective equal treatment of all employees, take into account the economic circumstances

in the respective countries and ensure that all local statutory and collectively bargained requirements are met. The benefits offered by TÜV SÜD are granted equally to all employees within the respective employee groups.

Secure employment and working hours

TÜV SÜD guarantees a high degree of employment security through its economic success and long-term employment relationships based on transparent personnel planning. There are also attractive social benefits and a wide range of development opportunities. These framework conditions strengthen the economic stability of employees and their families, reduce financial burdens and create confidence in their personal future. In addition, providing company pension schemes, health programs, flexible working time models and mental health resources promotes a productive and supportive working environment.

Clear working time regulations are in place throughout the Group. The standardized digital working time recording system documents actual working hours, vacation entitlements and absences; executives obtain transparency via dashboards and can intervene in the event of deviations.

Supplementary disclosures

ESRS S1-5
GRI 2-7

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

Own workforce

Development in the regions

≡ 10

Number	2025	2024
EUROPE		
thereof women	6,091	6,130
thereof men	14,180	14,180
thereof not disclosed/other	1	32
Total	20,272	20,342
thereof in Germany ¹	14,802	14,635
ASIA		
thereof women	3,316	3,130
thereof men	5,607	5,203
thereof not disclosed/other	0	0
Total	8,923	8,333
thereof in China ¹	3,899	3,666
AMERICAS		
thereof women	538	520
thereof men	793	794
thereof not disclosed/other	0	0
Total	1,331	1,314

1 All other countries are below the reporting boundaries.

Employees by gender

≡ 11

Number ¹	2025	2024
thereof men	20,580	20,177
thereof women	9,945	9,780
thereof not disclosed / other	1	32
Total	30,526	29,989

1 Details are summarized in the Definitions and assessment methods section.

Employees by country

≡ 12

Number	2025	2024
Germany	14,802	14,635
China	3,899	3,666
India	1,840	1,699
Spain	1,521	1,533
USA	975	982
Italy	860	887
UK	767	765
Singapore	587	585
Sweden	369	346
South Africa	350	346

The increase in the number of employees resulted from the general growth of the company and, to a lesser extent, from the corporate transactions carried out in the reporting year 2025. The reporting in the item “not disclosed / other” was clarified by improving the data quality of the subsidiaries acquired in the prior year. Further information on the

development of the number of employees can be found in the Employee Report section of the 2025 Annual Report.

 Annual Report 2025, Employee report

Employees by type of employment

Full-time / part-time

≡ 13

Number	2025	2024
thereof women		
Full-time	7,744	7,553
Part-time	2,201	2,227
Total	9,945	9,780
thereof men		
Full-time	18,768	18,374
Part-time	1,812	1,803
Total	20,580	20,177
thereof not disclosed / other¹		
Full-time	1	29
Part-time	0	3
Total	1	32
Total		
Full-time	26,513	25,956
Part-time	4,013	4,033

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.

Fixed term / permanent

≡ 14

Number	2025	2024
thereof women		
Permanent	8,350	8,107
Fixed-term	1,595	1,673
Total	9,945	9,780
thereof men		
Permanent	18,294	17,771
Fixed-term	2,286	2,406
Total	20,580	20,177
thereof not disclosed / other¹		
Permanent	1	31
Fixed-term	0	1
Total	1	32
Total		
Permanent	26,645	25,909
Fixed-term	3,881	4,080

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 in the workforce

GRI 401-1

General/voluntary ¹		≡ 15
as a %	2025	2024
Voluntary turnover	6.1	7.3
General turnover	13.4	13.0

1 Details are summarized in the Definitions and assessment methods section.

General turnover amounted to 4,089 people, equating to 13.4% of the workforce. Voluntary turnover was lower than this, at fewer than 1,900 persons, or 6.1% of the workforce.

Collective bargaining agreements

ESRS S1-7 | ESRS S1-9
GRI 2-30 | GRI 402-1

Covered by collective bargaining agreements and social dialog¹

≡ 16

Coverage rate (as a %)	Covered by collective bargaining agreements		Social dialog
	Employees in the euro-zone (EEA) (for countries with > 50 employees, and within the 10 largest countries)	Employees outside the euro-zone	Workplace representation (euro-zone, EEA only) (for countries with > 50 employees, and within the 10 largest countries)
	2025	2025	2025
0 – 19			
20 – 39			
40 – 59			
60 – 79			
80 – 100	Germany, Spain, Italy, Sweden		Germany, Spain, Italy, Sweden

1 Details are summarized in the Definitions and assessment methods section.

New agreements were reached in areas covered by collective bargaining in Germany in 2025. 59.5% of our employees worldwide fall under collective bargaining agreements. These employees account for 97.1% of the workforce in Germany and 95.1% in the European Economic Area (including Germany). Outside Europe, a further 1.9% of our employees are covered by collective bargaining agreements.

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 S1-9 | ESRS S1-10 | ESRS S1-11
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, 78% or almost 24,000 employees are covered by government social security systems or benefits offered by TÜV SÜD in the event of illness. About 23,500 employees, around 77% of our employees worldwide, 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 restrictions (disabilities). In the US and Canada, employer-funded voluntary benefits are only offered to employees who work more than 30 or 32 hours per week respectively.



Taking into account legal restrictions on data collection, around 2% of our workforce are people with disabilities as of December 31, 2025.

Performance evaluation

ESRS S1-12
GRI 404-3

Around 83% of our workforce, or around 25,200 people, receive a regular performance evaluation at least once a year. From the reporting year 2026 onwards, a globally standardized process for target setting, performance evaluation and feedback will be introduced, which will apply to around 45% of employees in the first year. The plan is to extend this new standardized process to all employees in 2027.

Workers who are not employees

ESRS S1-12
GRI 2-8

As of December 31, 2025, there were 6,431 people (prior year: 6,993) working at TÜV SÜD who are not employees.

Definitions and assessment methods

ESRS S1-5 | ESRS S1-6
GRI 2-7 | GRI 2-8

No assumptions were made when determining the data in the employer attractiveness section. The data were 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.

The number of employees per country, gender, contract type and age distribution each refer 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 an extended 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 serves as a measure of employee loyalty to the company. A distinction is made between voluntary turnover, i.e., when employees resign themselves, and general turnover, where employees leave the company due to age, when their contract expires or they are dismissed. To calculate employee turnover, the total number of employees, excluding trainees and interns, leaving in a given period is divided by the total number of employees, excluding trainees and interns, in that period. The calculation is based on the number of employees and not on full-time equivalents (FTEs). Employee exits are included in the calculation from the month in which remuneration is no longer paid. For example, some long-serving employees may continue to receive their salary for a few months after leaving the company and 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 was provided to TÜV SÜD as a temporary worker is counted as 1.0. No assumptions were made when collecting the data.

Personnel development and learning

ESRS S1-12
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

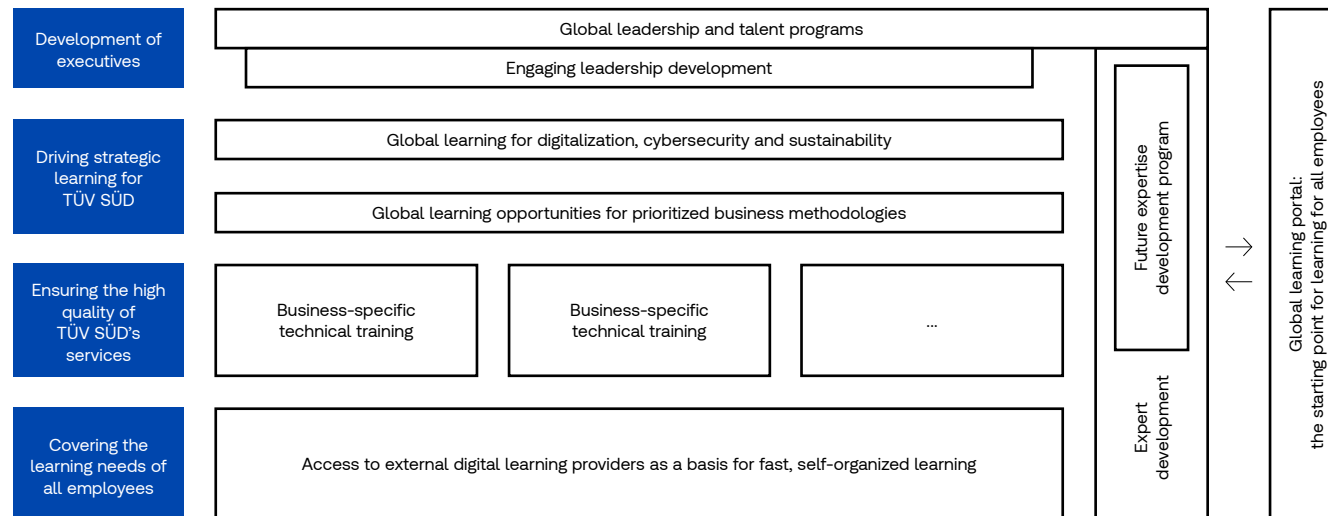
allow necessary adjustments to align with the changing framework conditions. This is a significant contribution to the Group's strategy, in particular to generating business in new business areas. We encourage continuous learning among our employees and seek to identify those with the potential to take 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 strategically-relevant 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 business units 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.

Global Learning Landscape for TÜV SÜD

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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.

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 annual development conversations with managers. This process will be harmonized at a global level in 2026 and embedded within the organization through training.

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-divisional 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. One cornerstone of this is the systematic development of experts with potential: The three-stage “Future Expertise Development Program” (FEDP) was rigorously implemented here in order to provide the necessary future expertise for the planned growth areas. The learning programs at all three levels were carried out as part of regular operations during the reporting year. More than 350 experts have successfully completed or started learning programs.

Furthermore, the implementation of LeadTS, the global program for top executives at TÜV SÜD, in which 280 executives have now participated, was continued. 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 2025 and their content was enhanced. For example, “Learn to Lead” supports new executives in all facets of their role; it also provides knowledge on the basics of labor law and co-determination (in Germany in accordance with the BetrVG [“Betriebsverfassungsgesetz”: German Works Constitution Act]). In this way, we ensure that executives have the necessary skills to fulfill their role, are legally compliant and act in line with our corporate culture. Various other programs, for example on change management, are aimed at experienced executives. The Next-Gen Development Center (NextGen DC), which was newly developed in the reporting year, offers an interactive learning format for high-potential executives at TÜV SÜD, which allows them to experience the complexity that modern leadership roles entail. All 48 participants to date have received an individualized feedback report as well as targeted development plans for growth across divisions and countries on a personal and professional level.

In addition, the digital 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.

Global Learning Portal

The “Global Learning Community” promotes exchange on successful training and development models among employees. 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 relevant learning opportunities. In 2025, the focus was on expanding the courses available in the Global Learning Portal and transferring them to a new learning management system, which will go live in February 2026.

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.

The average number of apprentices employed at TÜV SÜD in 2025 was 273 (prior year: 232) and the average number at year-end was 286 (prior year: 296). 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 S1-12

GRI 404-1

In 2025, our employees completed around 129,300 days (prior year: around 129,200 days) of education and training per year, corresponding to an average of approx. 34 hours of training per capita per year (prior year: 34 hours of training).

Despite the significant increase in the number of employees, we kept the number of training and education hours close to the target of an average of 35 hours per year. We spent a total of € 21.2 million on external training (prior year: € 22.2 million).

Training and education		≡ 17
	2025	2024
Total training and education days	129,300	129,200
Average training and education, per employee in hours	33.9	34.5
thereof women	20.0	20.6
thereof men	32.9	31.0
thereof not disclosed / other ¹	-	1.7

1 The figure is only reported separately where there are five or more persons in this category.

Diversity and inclusion

ESRS S1-3 | ESRS S1-8

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 more than 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

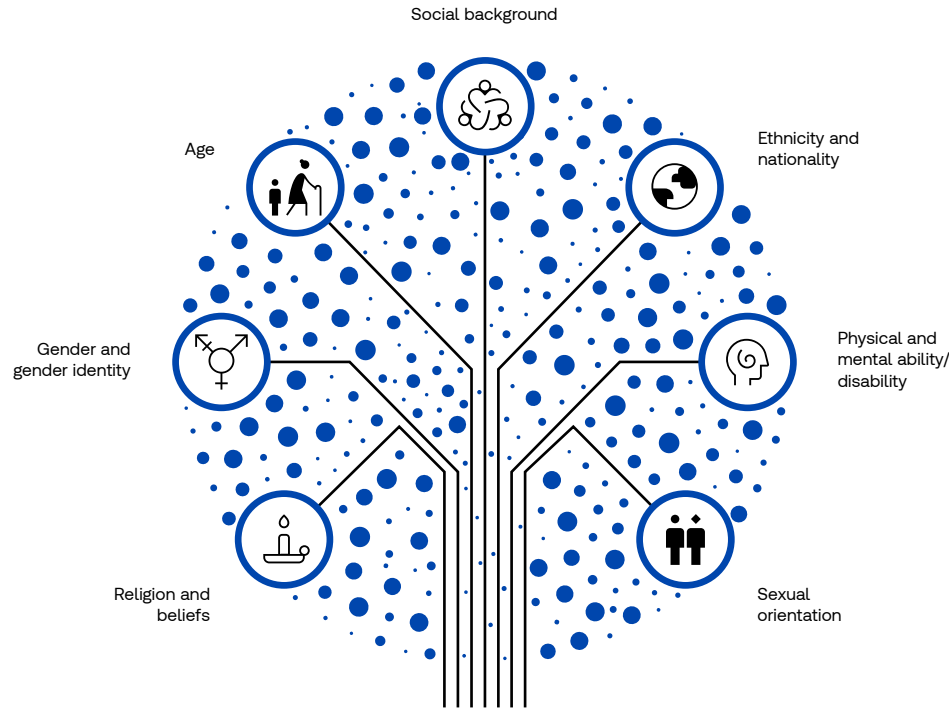
working environment that is free from prejudice. All employees at TÜV SÜD deserve to be appreciated – regardless of their gender, nationality, ethnicity, religion or beliefs, physical and mental ability, age, sexual orientation and identity. This conviction is also reflected in how international our workforce is: More than 110 different nationalities work at TÜV SÜD, of which roughly 2,000 work outside their country of origin, accounting for 7% of the workforce. Of our some 3,300 executives, around 6% are based in a location other than their country of origin.

In the reporting year, we continued to rigorously implement our global diversity strategy. Our aim is to create an inclusive working environment for all employees around the world and to strengthen the sense of belonging in the long term. To achieve this, we use data-based diagnostic procedures that enable us to systematically analyze diversity and develop tailor-made improvement strategies. A key milestone was the launch of the group-wide “Allyship Learning Journey” initiative, under which we initially invited employees from Europe and Germany to take part in self-directed training.

This training promotes an understanding of diversity and belonging and lays a foundation for psychological safety in the working environment. Our diversity strategy is accompanied by continuous initiatives and open communication that allow the voices of minorities to be heard and the majority of the workforce is actively involved. A broad portfolio of measures embeds diversity and inclusion even more firmly in the company. The topic, including anti-discrimination, is part of mandatory compliance training for all employees worldwide. Diversity, inclusion and anti-discrimination are also firmly integrated into programs on leadership development, in order to promote inclusive and respectful leadership behavior in an open corporate culture that is free of prejudice. In addition, active communication campaigns were carried out globally in the reporting year, with references to the Code of Conduct, the zero-tolerance policy on discrimination and the recommendation to use the Trust Channel should employees become aware of any cases of discrimination.

Diversity and inclusion

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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. At the same time, 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 enables us to benefit from 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 S1-9 | ESRS S1-15

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. In 2025, we initiated appropriate activities to implement the European Pay Transparency Directive.

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 embed diversity even more firmly into the corporate culture. Based on this position, we have developed a globally applicable Employee Resource Group Handbook to create clear underlying conditions for all employees and provide appropriate resources for active and successful cooperation.

The activities of our Employee Resource Groups (ERGs) are closely linked to the global diversity strategy. ERGs play a central role in creating a deeper understanding of issues that are important to minorities within the company and promoting a sense of belonging. They are now an integral part of global internal events and their growing reach makes a significant contribution to the inclusion of all employees. They also contribute practical perspectives and provide formats to exchange information in order to sustainably strengthen the implementation of the global diversity strategy.

Supplementary disclosures

Diversity indicators

ESRS S1-8

GRI 405-1

Age structure of employees¹

≡ 18

Number	2025	2024
thereof < 30 years of age	4,795	4,821
thereof 30 – 50 years of age	18,276	17,686
thereof > 50 years of age	7,455	7,482

1 Details are summarized in the Definitions and assessment methods section.

Development of the quota of women¹


≡ 19

as a %	2025	2024
Women at TÜV SÜD	32.6	32.6
Women with personnel responsibility ²	27.0	26.8
Women in management level 2	17.7	15.2
Women in management level 1	12.8	12.5

1 Details are summarized in the Definitions and assessment methods section.

2 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 2025 Annual Report.

 Corporate Governance Report, Declaration on the equal representation of women and men in management positions, page 39

Fair remuneration

GRI 405-2

Development of unadjusted gender pay gap by region¹ ≡ 20

as a %	2025	2024
TÜV SÜD	14.0	14.1
International	15.3	15.0
Germany	12.4	13.2

¹ Details are summarized in the Definitions and assessment methods section.

With a reduction in the gender pay gap to 14.0% at Group level, we were able to continue the positive trend from prior years. In Germany, we even improved the figure by 0.8 percentage points to 12.4% (prior year: 13.2%), the best figure since this indicator was first recorded.

Human rights

ESRS S1-16

How human rights and the due diligence process are approached at TÜV SÜD are explained in detail in a separate section. ⇨ [Respect for human rights, see pages 68 – 69](#)

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 at 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. For the year 2025, only the contractual base salary is taken into account in this calculation. No other additional benefits or pension contributions were taken into account. By focusing exclusively on the base salary, the gender pay gap specifically measures the pay gap between men and women within the organization. In the reporting year 2026, TÜV SÜD will implement the EU Pay Transparency Directive (2023/970/EU, EUPTD) at its subsidiaries based in Europe. Global roll-out is scheduled for the reporting year 2027.

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

Work-life balance

ESRS S1-14
GRI 401/3-3

Work-life balance is a core element of our corporate culture and an important aspect of our corporate social responsibility. Our aim is 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.

We have further systematized our activities using the “work-life balance” management approach. In the reporting year 2025, the focus in Germany was on continuing support services for childcare and family care. The guiding principles are based on the catalog of measures from the “berufund-familie” audit, which we have regularly taken part in since 2009 and for which recertification was again confirmed in 2025.

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.

Supplementary disclosures

GRI 401-3

Utilization of parental leave by gender

≡ 21

as a %	2025	2024
thereof women	1.8	1.9
thereof men	2.1	1.9

More than 75% or around 22,900 of our employees worldwide are entitled to financial protection when taking parental leave.

Occupational health and safety

ESRS S1-13

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, test benches 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.

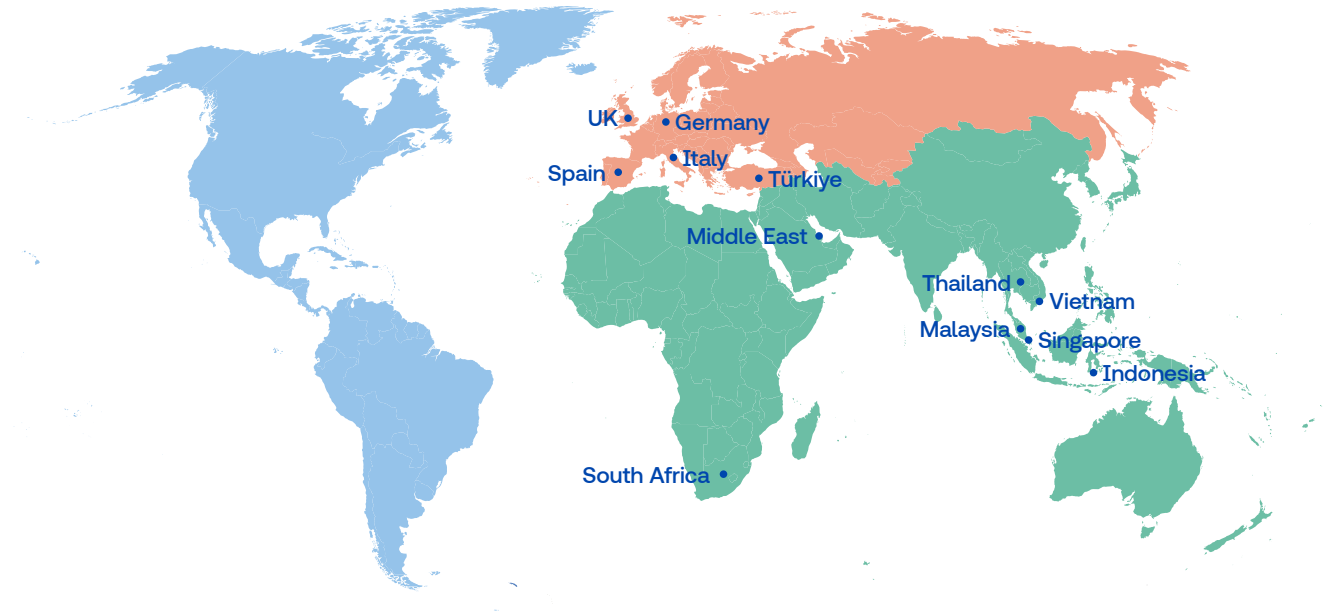
Local TÜV SÜD entities are responsible for implementing occupational health and safety measures in compliance with the legal framework in place in their respective country. Under central coordination and management, over 50 local health and safety managers are in charge of occupational health and safety 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). The SCC is an international certification procedure for management systems in the field of safety, health and environmental management.

Certifications in accordance with ISO 45001 and SCC at TÜV SÜD¹

|| 17



In Germany, workplace inspections are carried out at regular intervals. These inspections involve occupational safety specialists, company doctors and members of the works council, and aim to prevent possible hazards. In addition, the individual entities prepare risk assessments such as for 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.

We carry out voluntary internal audits at our locations around the world on a spot check 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.

1 22 certifications at individual TÜV SÜD entities.

Action areas and measures

of TÜV SÜD's global health & safety management

|| 18



Occupational safety

Workplace inspections
Risk assessments
Safety training
Skin protection and personal protective equipment
First aid and emergency management



Occupational medicine/ psychology

Preventive check-ups
Workplace ergonomics
Occupational mental health counseling and emergency mental health service
Travel medical advice and support (incl. vaccinations)



Preventive healthcare and health promotion

Screening for risk factors
Health check for executives
Sports activities, e. g., company runs
Dietary advice
Addiction prevention and stress management
Webinars on work-life balance
Europe mental health initiative

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.

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. Furthermore, surveys on psychological hazards in the workplace, for example, also identify signs of stress and an excessive workloads. The results of the survey are used to develop actions to protect the health of the workforce.

There is also an e-learning training course on the topic of caring leadership for all executives across Europe. In addition, the Mental Health Ambassador team will use various

communication tools to focus to an even greater extent on the previously taboo topic of mental health. The mental health multipliers were prepared for their role in a multi-part training course.

In addition, the Europe-wide mental health initiative made an important contribution to raising awareness of this sensitive topic in the reporting year 2025. This initiative offers employees the opportunity to seek coaching or psychological assistance at any time. In the reporting year, TÜV SÜD was awarded the German “Focus Mental Health Award Best Practice” in the category performance 2025 for the Europe-wide health initiative “Mental Health Matters”.

Supplementary disclosures

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

Around 90% 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.

Work-related accidents¹

≡ 22

Number	2025	2024
Total	376	358
Fatalities	0	0
Serious work-related injuries	1	0
Work-related reported injuries	179	143

¹ Details are summarized in the Definitions and assessment methods section.

There were 5,111 days (prior year: 2,912 days) lost in the reporting year 2025 due to recordable work-related accidents. The increase was due to an improvement in data quality. The rate of recordable work-related accidents for the company’s own workforce, including workers who are not employees, stood at 0.7 (prior year: 0.6). Unfortunately, an employee of one of our sub-contractors had a fatal accident at a construction site in the UK. The systematic root cause analysis carried out after the accident was used to develop preventive measures.

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 results in injury or ill health is often referred to as an “accident”.

A high-consequence work-related injury (HCI) is an injury sustained at work that results in death, or an injury from which the employee cannot fully recover or is not expected to fully recover within six months 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”. The definition will be adjusted for the reporting year 2026 in accordance with the ESRS.

The 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, work and commuting accidents that lead to an incapacity to work of three or more days or to death are recordable. In this regard, work and commuting accidents that result in less than three days’ absence from work are not included.

Respect for 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 pages 21–23](#)

↔ [Sustainability along the supply chain, see page 79](#)

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 related environmental protec-

tion obligations within the meaning of the LkSG. The office also strives for continuous improvement and ensures its implementation by the responsible corporate functions.

In the People 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

The unwavering respect for 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.

The policies explicitly address human trafficking, forced or compulsory labor and child labor; they comply with the UN Guiding Principles on Business and Human Rights, as well as the International Labour Organization (ILO) policies and standards, including the ILO Declaration on Fundamental Principles and Rights at Work, the ILO Occupational Safety and Health Convention and the ILO Tripartite 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.

The declaration of principle was updated in the reporting year. In addition, a video on the Supplier Code of Conduct was published on the TÜV SÜD website. For internal purposes, a "Compliance Moment" was made available on the TÜV SÜD intranet to improve the speak-up culture.

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 nature, our tests are limited to a specific testing period or point in time and are 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. There were internal and external communications from TÜV SÜD in the reporting year to mark International Indigenous Peoples' Day.

Monitoring and checks

ESRS S1-16

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 2025. 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 79](#)

In the reporting year 2025, 48 reports (prior year: nine reports) of discriminatory behavior, including harassment, were received. The increase compared to the prior year is partly due to heightened awareness among the workforce as a result of various communication and training measures. The reports were investigated and 21 cases were confirmed. Appropriate remedial action was taken for the confirmed cases, including awareness-raising and training on diversity and anti-discrimination as well as measures to support and protect the individuals concerned. In addition, the root causes were analyzed and preventive measures were implemented to avoid future incidents. There were no fines or convictions in connection with these cases.

GOOD CORPORATE GOVERNANCE

G1 Good corporate governance

Compliance

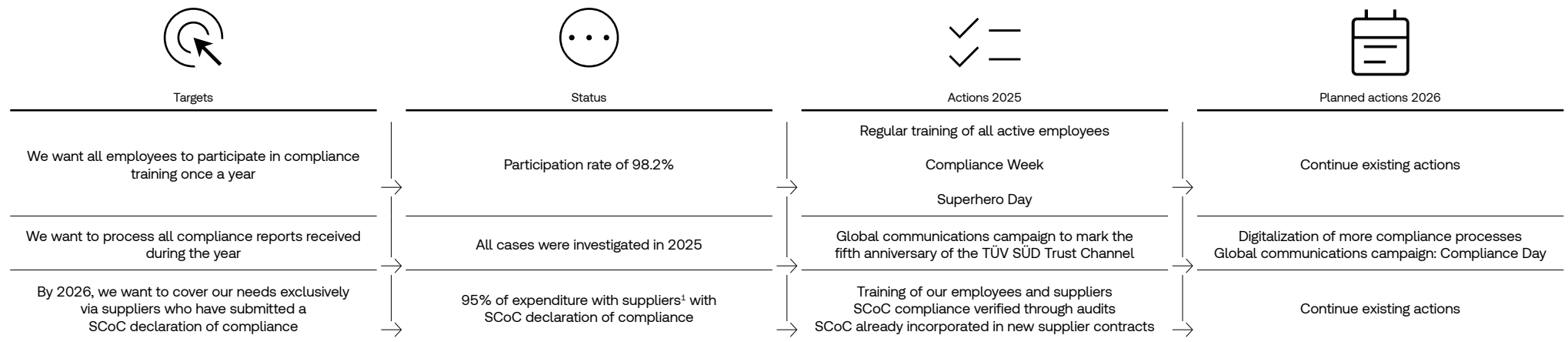
Responsible business practices

Our ambition

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

Our targets

19



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 of target achievement is measured annually.

ESRS G1-2 | ESRS G1-3 | GRI 2-12

The targets are assigned to material impacts, risks and opportunities in a structured manner according to topics. Compliance training focuses particularly on corporate culture and the prevention of corruption or bribery, while the

follow-up of compliance incidents aims to protect whistleblowers. The SCoC declaration of compliance focuses on both the prevention of corruption or bribery and the responsible management of supplier relationships.

In the respective sections, we report in detail on the actions implemented in the reporting year to support the achievement of our targets.

Identified material impacts, risks and opportunities: Good corporate governance

23

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

Topic	Description	Position in the supply chain	Impact / risk / opportunity	Time horizon
Compliance	Corporate culture			
	Good corporate governance and a strong compliance management system help to ensure that TÜV SÜD can reliably live up to its social responsibility. It strengthens employee trust and also makes the company more attractive to new employees. It also enables TÜV SÜD to be a member of the TIC Council.	Own operations	Positive impact	Medium-term
	TÜV SÜD prevents non-compliant behavior on the part of individuals by fostering a strong corporate culture.	Own operations	Positive impact	Medium-term
	Compliance breaches can lead to fines, legal consequences or exclusion from tender procedures.	Own operations	Risk	Long-term
	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.	Own operations	Positive impact	Long-term
	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.	Own operations	Risk	Medium-term
	Early detection of any misconduct or process gaps allows TÜV SÜD to take prompt remedial action.	Own operations	Opportunity	Medium-term
	Prevention of corruption and bribery			
	Corruption and bribery lead to distortions of competition and impair the positive development of the economy and society.	Value chain	Negative impact	Medium-term
	Through a strong corporate culture and clear guidelines in the TÜV SÜD Code of Conduct, TÜV SÜD prevents the risk of corruption and bribery.	Own operations	Positive impact	Medium-term
	Training courses on the TÜV SÜD Code of Conduct lower the risk of corruption and bribery in its own operations. This ensures the objectivity of TÜV SÜD's services and strengthens society's trust in their reliability.	Own operations	Positive impact	Medium-term
	Non-compliance with rules and regulations (including those to prevent corruption or bribery), involvement in incidents and individual misconduct can lead to legal and financial risks as well as reputational damage. The restriction, temporary suspension or loss of accreditations and certifications is also a possible consequence.	Own operations	Risk	Medium-term
	Political engagement and lobbying activities			
TÜV SÜD contributes to a fair competitive environment through clear rules and guidelines on lobbying and political engagement.	Value chain	Positive impact	Medium-term	
TÜV SÜD is involved in the development of new technical safety standards and norms and supports their adoption by the supervisory authorities. In this way, the company contributes to the safety of consumers and end customers.	Value chain	Positive impact	Short-term	

▶ | Identified material impacts, risks and opportunities: Good corporate governance continued on next page



Identified material impacts, risks and opportunities: Good corporate governance

≡ 23

ESRS 2 SBM-3

GRI 3-2 | GRI 3-3

Topic	Description	Position in the supply chain	Impact / risk/opportunity	Time horizon
Responsible business practices	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.	Value chain	Positive impact	Long-term
	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.	Own operations	Positive impact	Medium-term
	Cyber attacks, malware and inadequate protection of IT systems pose a material security risk to the company. They can lead to system outages, data breaches and disruption of the availability of critical applications. This can disrupt internal workflows, delay business processes and jeopardize sensitive information.	Own operations	Risk	Short-term
If data is compromised, there is a considerable risk for everyone involved – from loss of trust to legal and financial consequences.	Value chain	Risk	Short-term	
Employee awareness of the importance of IT security and data protection strengthens TÜV SÜD's resilience to phishing and data loss.	Own operations	Opportunity	Short-term	



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 G1-2
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 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 and 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. The heads of the corporate functions of TÜV SÜD AG are also simultaneously the Functional 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. This allows us to ensure that one person is responsible for 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.

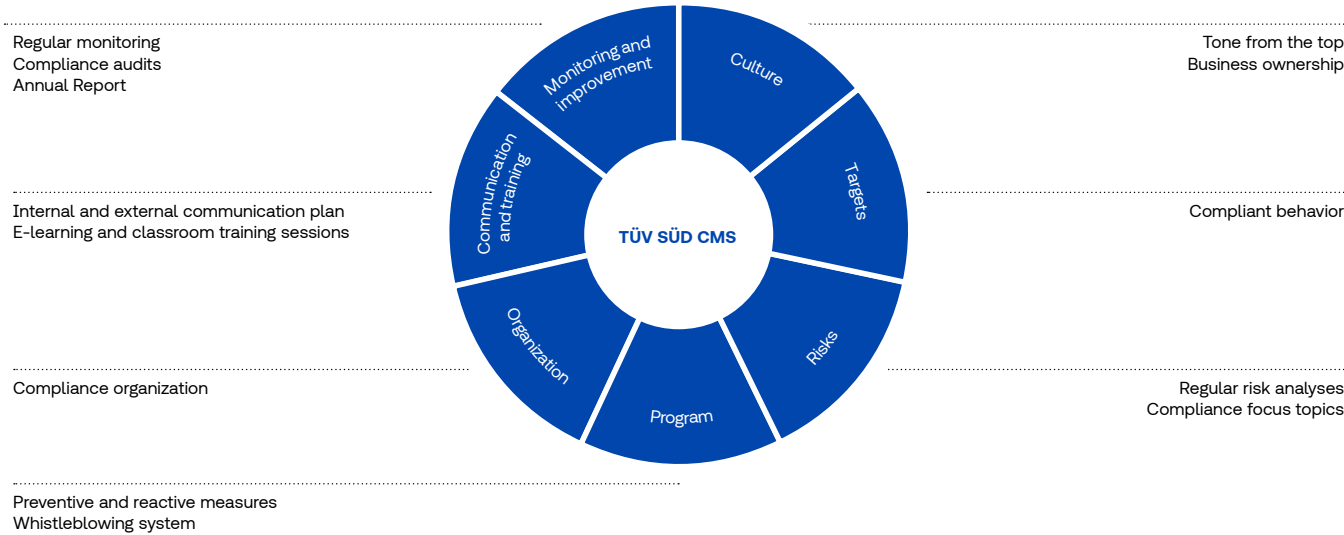
TÜV SÜD Compliance Management System

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 helps ensure compliance with applicable laws. It forms the organizational framework for all compliance measures, structures and processes. The TÜV SÜD 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 addresses 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. ¹¹²⁰

TÜV SÜD Compliance Management System

|| 20



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 and thus create the framework for managing the impacts, risks and opportunities identified in relation to compliance. This applies in particular to the policies for avoiding conflicts of interest and corruption as well as the compliance training program. All compliance policies are mandatory in the TÜV SÜD Group and are accessible to all employees via the Corporate Management Manual. The policies are explained in more detail in separate checklists or information sheets.

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

Compliance policies

≡ 24

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 the TÜV SÜD Compliance Management System (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 G1-2

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 any concerns anonymously and securely with TÜV SÜD. Only the Corporate Compliance Officers have access to the incoming reports, which they handle impartially and independently. They are not bound by instructions and are required to maintain strict confidentiality. Reports submitted via the portal cannot be traced using technological means, protecting the whistleblower’s anonymity 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 affected is paramount in all such investigations. As stated in the “Compliance reports, investigations and sanctions” policy, TÜV SÜD must not penalize a person for reporting a suspected compliance breach 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.

Any reports that reach TÜV SÜD via other channels, such as a national contact point of the OECD, accreditation authorities or external auditors, are also systematically 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 G1-2

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 board members, are required to complete this compliance e-learning course on an annual basis. The Local and Functional Compliance Officers also conduct virtual compliance training and classroom training sessions on site.

All TÜV SÜD employees, including those persons exposed to an increased risk of corruption due to their duties and responsibilities, take part in annual mandatory virtual compliance training with specific content on avoiding corruption. In addition, this group of people are also offered special anti-corruption training.

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 areas 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.

A Compliance Week was held for the first time in June 2025 with a variety of on-site activities and intranet posts. In December 2025, the Global Compliance Office celebrated the fifth anniversary of the TÜV SÜD Trust Channel with a global communications campaign.

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. The areas of audit focus include suggestions by 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 breaches are sanctioned accordingly.

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 Program, which lays out rules in respect of health and safety, fair working practices and equal treatment of all persons 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 policy clearly regulates the terms for sharing experiences and ensures that legal requirements for compliance with competition law are observed.

Current and planned actions

ESRS G1-2

GRI 2-25 | GRI 2-26

The actions planned for 2025 to continuously improve and adapt the TÜV SÜD CMS were implemented as planned. In the reporting year, Deloitte GmbH Wirtschaftsprüfungsgesellschaft completed an assurance engagement on the appropriateness, implementation and effectiveness of the TÜV SÜD Group’s compliance management system for the areas of corruption and antitrust law for the period from July 1, 2024 to December 31, 2024 in accordance with the IDW Assurance Standard: Principles for the Proper Performance of Reasonable Assurance Engagements Relating to Compliance Management Systems (IDW AsS 980 (Revised) (09.2022)) and reported to TÜV SÜD AG on the results of the assurance engagement they conducted. The summarized assurance opinion in its entirety did not lead to any qualification.

The following actions are planned for 2026 as part of continuous improvement and adaptation of the TÜV SÜD CMS:

- Continuation of the assurance engagement relating to the TÜV SÜD CMS for the area of export control in accordance with IDW AsS 980 assurance standard,
- Digitalization of additional 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 breaches were also raised or sent to the GCO via various channels in the reporting year 2025. In total, 162 whistleblowing reports (reports and inquiries) were submitted via the Trust Channel in the reporting year. 71 compliance reports were identified and processed. Appropriate disciplinary measures were imposed in the one substantiated and confirmed case 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 2025.

Political engagement and lobbying activities / promotion of transparency and technical information-sharing within the TIC industry

ESRS G1-5

GRI 2-28 | GRI 2-29 | GRI 415/3-3 | GRI 415-1

TÜV SÜD is actively involved in a number of professional associations at German and European level, including the TIC Council and the TÜV-Verband.

To represent and promote 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 views 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 recommendations 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 environmental, economic and technological issues.

TÜV SÜD's other commitments are listed in the Transparency Register of the European Union under the identification number 433521917360-12.

[↔ Stakeholder dialog, see pages 21 – 22](#)

[↔ Overview of membership association, see pages 120 – 121](#)

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 2025, no breaches of the terms of this policy were registered at the company.

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 suppliers¹ in more than 80 countries. TÜV SÜD's global purchasing volume reached approx. € 740 million in 2025 (prior year: approx. € 730 million), or around 22% 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 2026. By then

- All TÜV SÜD buyers should have completed the training on procurement at least annually and 6% 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.
- 93% of the targeted suppliers should have agreed to abide by the TÜV SÜD Supplier Code of Conduct.
- 93% of contracts with targeted suppliers should contain clauses on environmental, labor law and human rights requirements.
- 34% of targeted suppliers should have completed an annual sustainability evaluation and 1.5% 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.

The targets set for the reporting year 2025 were achieved. The values achieved are listed in the Data Book under Sustainability along the supply chain.

Our global procurement strategy

ESRS G1-2

GRI 204/3-3

Our global procurement strategy for goods and services also includes aspects relating to our social and environmental responsibility as well as 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 topics such as energy efficiency, durability, 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 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, in high quality and at competitive conditions from

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

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

In order to manage sustainability matters in the supply chain, relevant ESG metrics 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, environmental and ethical responsibilities as a company. The independent external audit of our procurement organization in accordance with ISO 20400 confirmed this most recently in 2025. 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

The TÜV SÜD Supplier Code of Conduct (SCoC) sets binding standards for social and environmental responsibility as well as fair, responsible, and integrity-based business practices in procurement. The current version reflects our understanding of sustainability and compliance in procurement

and has since been published in 17 languages. Together with the TÜV SÜD Code of Conduct, the procurement policy and the policy on business relationships with TÜV SÜD business partners, the SCoC covers the impacts, risks and opportunities that we have identified for the topic of supplier relationship management.

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 transparent records at all times.

These requirements are contained in the procurement policy and the procurement manual and are also incorporated in the model contracts for our suppliers to ensure that they are legally binding. The TÜV SÜD SCoC is available on our supplier platform. To promote the long-term integration of our standards in the supply chain, we published a new Supplier Code of Conduct video on our supplier platform in the reporting year 2025.

 [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

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 ESG expertise. The content of the platform 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.

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 during their business relationship with TÜV SÜD. 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 draw their attention to 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.

Sustainability measures in the supply chain

ESRS G1-2

In 2025, the global procurement organization initiated various sustainability activities, most of which have already been implemented. This included initiating pilot projects, for example for the PPE (personal protective equipment) product group, to develop and implement forward-looking programs for circular economy, longevity, quality and transparency on CO₂ and decarbonization.

Decarbonization in the global supply chain is a central focus topic in the Global Procurement corporate function. As such, sustainable energy and mobility solutions were driven forward in the reporting year 2025, for example by further expanding the charging infrastructure for electric vehicles in the US and the Czech Republic. We also held targeted discussions with our suppliers as part of the decarbonization strategy in order to identify CO₂ hotspots in the supply chain and jointly develop and implement effective measures to reduce emissions.

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 SCoC requirements in order to support the integrity of our supply chain and mitigate risks. In the reporting year 2025, more than 16% of the targeted suppliers underwent detailed ESG assessments based on questionnaires. In addition, more than 10% of these suppliers were subject to in-depth 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 2025, 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. We therefore 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 to the reduction of 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

≡ 25

as a %	2025	2024
EUROPE	74	72
ASIA	22	23
AMERICAS	4	5

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. Therefore, our standard payment terms are regulated in the General Terms and Conditions of Purchase for Deliveries and Services as follows: 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. Around 98% of payments to suppliers are processed via these standard payment terms. The other payments include advance payments, for example for participation in trade fairs or training courses. Different payment terms apply to our workers who are not employees, as well as to catering businesses and – in Germany – car dealerships.

At present, there are no legal proceedings in connection with outstanding payments. The days payable outstanding (DPO) as of the reporting date December 31, 2025 is 33 days. The outgoing payment process is regulated in the Corporate Management Manual.

[General Terms and Conditions of Purchase for Deliveries and Services of Third Parties, tuvsud.com](https://www.tuvsud.com)

Data protection and information security¹

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

Data protection and information security at TÜV SÜD are entity-specific governance topics. They are of utmost importance for TÜV SÜD and are firmly embedded in our organization. Internal policies, technical and organizational measures and regular training ensure the protection of personal data and sensitive information. Risks related to data protection breaches or cyber incidents are identified, assessed and monitored as part of the group-wide risk management system.

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. In all TÜV SÜD legal entities, local data protection coordinators support the implementation on site.

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. This also includes the definition of a standardized process for dealing with data breaches.

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 parties that we handle their data responsibly. It provides transparent information on how to process personal data. All employees within the scope of the European General Data Protection Regulation (GDPR) must also complete an annual online training course. Employees outside of Europe receive online global data protection training for which participation is mandatory. Target group-specific training is also offered. There are also comprehensive policies and manuals on the intranet to assist the practical implementation of data protection requirements.

In 2025, internal data protection check-ups were carried out to review the maturity of the data protection organization. The check-ups were conducted in accordance with IDW Auditing Practice Statement AuPS 9.860.1 and included in particular the assessment of the appropriateness and effectiveness of data protection processes and technical and organizational measures. The review covered areas such as access controls and processes for handling requests from data subjects as well as ensuring that the records of processing activities were complete and up to date.

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

1. Additional entity-specific disclosures.



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 around the world can use an internal portal to keep up to date on the topic of information security. Selected IT security topics are communicated within the organization on a quarterly basis in an IT newsletter. In addition, topic-specific campaigns are run on the intranet worldwide; in the reporting year, the focus was on phishing. All employees must also complete awareness training on information security, which has a changing area of focus, on an annual basis. In this way, we promote an understanding among the workforce that IT security requires a consistent zero-trust mentality and it must be assumed that there is a 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 information security, confidentiality and technical and organizational security requirements, depending on the deliverable.

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.

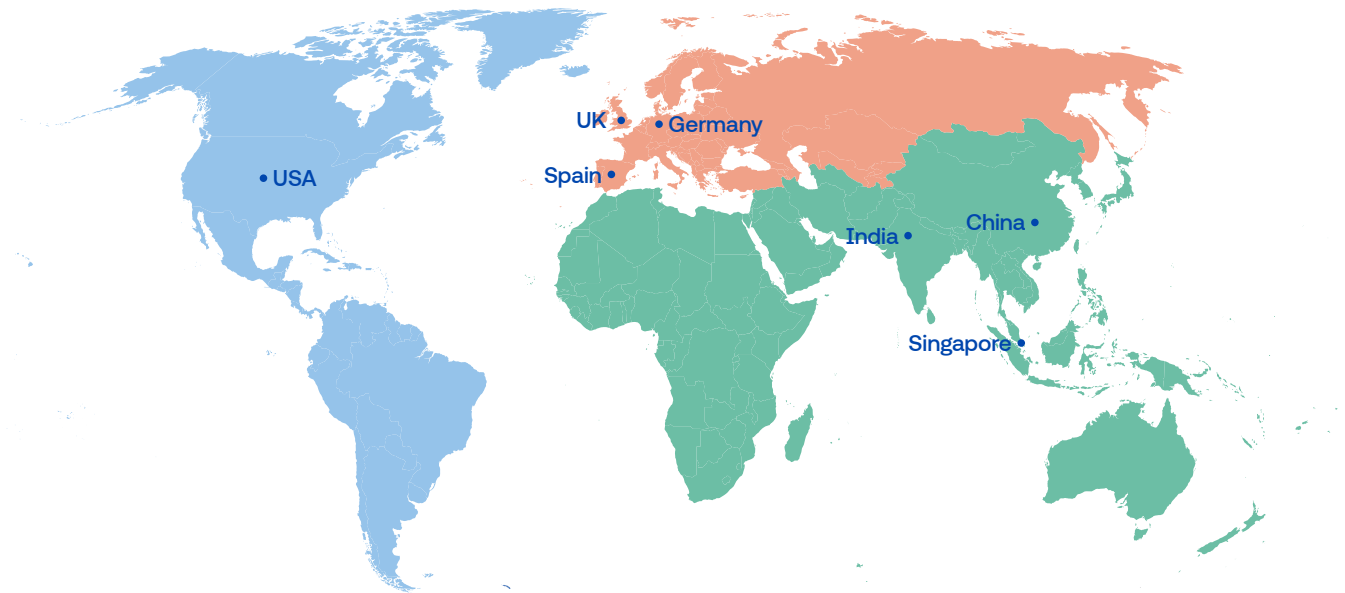
Extensive contingency measures are in place to ensure that we continue to remain operative in the event of extensive damage to our IT infrastructure – for example, through fire, environmental influences or by force majeure. Comprehensive and regular backups of the central systems also ensure that we 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, India and China have also been certified to ISO/IEC 27001.

ISO/IEC 27001 certifications at TÜV SÜD¹



1. In data centers.

FURTHER INFORMATION

Other GRI-relevant disclosures

**List of ESRS disclosure requirements partially
complied with**

GRI Content Index

Data Book

Overview of membership associations

Other GRI-relevant disclosures

Taxes

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 not 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.

The appropriateness of the tax compliance management system (Tax CMS) in place at TÜV SÜD in Germany was last externally certified and confirmed at the end of 2025.

Country-by-country reporting

TÜV SÜD will publish parts of the information required in the country-by-country report via the income tax information report from the reporting year 2025 onwards – primarily for EU countries.

List of ESRS disclosure requirements partially complied with

ESRS 2 IRO-2

≡ 26

		Reference
General Disclosures		
ESRS 2 BP-1	Basis for preparation of the sustainability statement	About this Sustainability Report
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies in relation to sustainability	Our sustainability organization
ESRS 2 GOV-2	Integration of sustainability-related performance in incentive schemes	Our sustainability organization
ESRS 2 GOV-3	Statement on due diligence	Our sustainability organization
ESRS 2 GOV-4	Risk management and internal controls over sustainability reporting	Our sustainability organization
ESRS 2 SBM-1	Strategy, business model and value chain	Company profile, Our business model, Quality management, technical compliance and an integrated management system as the foundations of our business model, Our strategy, Strategic approach for greater sustainability, Our value chain
ESRS 2 SBM-2	Interests and views of stakeholders	Our stakeholders, Own workforce
ESRS 2 SBM-3	Interaction of material impacts, risks and opportunities with strategy and business model, and financial effects	Our materiality assessment, Environment, Own workforce, Good corporate governance
ESRS 2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	Our materiality assessment
ESRS 2 IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	Our materiality assessment, Environment
Climate Change		
ESRS E1-1	Transition plan for climate change mitigation	Environment, Climate change
ESRS E1-2	Identification of climate-related risks and scenario analysis	Environment, Climate change
ESRS E1-3	Resilience in relation to climate change	Climate Change
ESRS E1-4	Policies related to climate change mitigation and adaptation	Environment, Climate change
ESRS E1-5	Actions and resources in relation to climate change mitigation and adaptation	Climate Change
ESRS E1-6	Targets related to climate change	Climate Change
ESRS E1-7	Energy consumption and mix	Climate Change
ESRS E1-8	Gross Scopes 1, 2, 3 and Total GHG emissions	Climate Change

		Reference
ESRS E1-9	GHG removals and GHG mitigation projects financed through carbon credits	Climate Change
ESRS E1-10	Internal carbon pricing	Climate Change
Own Workforce		
ESRS S1-1	Policies related to own workforce	Own workforce
ESRS S1-2	Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	Own workforce, Diversity and inclusion
ESRS S1-3	Actions and resources related to own workforce	Own workforce, Employer attractiveness, Diversity and inclusion
ESRS S1-4	Targets related to own workforce	Own workforce
ESRS S1-5	Characteristics of the undertaking's employees	Employer attractiveness
ESRS S1-6	Characteristics of non-employees in the undertaking's own workforce	Employer attractiveness
ESRS S1-7	Collective bargaining coverage and social dialog	Employer attractiveness
ESRS S1-8	Diversity metrics	Diversity and inclusion
ESRS S1-9	Adequate wages	Employer attractiveness, Diversity and inclusion
ESRS S1-10	Social protection	Employer attractiveness
ESRS S1-11	Persons with disabilities	Employer attractiveness
ESRS S1-12	Training and skills development metrics	Employer attractiveness, Personnel development and learning
ESRS S1-13	Health and safety metrics	Occupational health and safety
ESRS S1-14	Work-life balance metrics	Work-life balance
ESRS S1-16	Incidents of discrimination and other human rights incidents	Own workforce, Diversity and inclusion, Respect for human rights
Business Conduct		
ESRS G1-1	Policies related to business conduct	Quality management, technical compliance and an integrated management system as the foundations of our business model, Good corporate governance, Compliance
ESRS G1-2	Actions related to business conduct	Compliance, Responsible business practices
ESRS G1-3	Targets related to business conduct	Good corporate governance
ESRS G1-4	Metrics related to corruption or bribery	Compliance
ESRS G1-5	Metrics related to political influence, including lobbying activities	Compliance
ESRS G1-6	Metrics related to payment practices	Responsible business practices

GRI Content Index

TÜV SÜD AG has reported the information cited in this GRI Content Index for the period from January 1, 2025 to December 31, 2025 in accordance with the GRI Standards.

GRI Content Index

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Disclosures	Comment	References	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 2025, On site worldwide TÜV SÜD at a glance Company structure 8 8 8
2-2	Entities included in the organization's sustainability reporting		Annual Report 2025, Consolidated entities About this Sustainability Report 134 – 138 2 – 3
2-3	Reporting period, frequency and contact point		About this Sustainability Report Imprint 2 – 3 122
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 2 – 3 34 – 35
2-5	External assurance	This Sustainability Report has not been audited externally.	

Disclosures	Comment	References	Page
Activities and workers			
2-6	Activities, value chain and other business relationships	No significant changes to the supply chain are known.	Annual Report 2025, The market for technical services 17 Annual Report 2025, Industry-specific environment 18 Company portrait 8 Company structure 8 Our business model 9 – 10 Quality management, technical compliance and an integrated management system as the foundations of our business model 12 – 13 Our value chain 20 Sustainability along the supply chain 79
2-7	Employees		Annual Report 2025, Employee report 63 – 65 Employer attractiveness / Supplementary disclosures 52 – 53 Employer attractiveness / Definitions and assessment methods 55 Data Book 109 – 113
2-8	Workers who are not employees		Employer attractiveness / Supplementary disclosures 55 Employer attractiveness / Definitions and assessment methods 55 Data Book 112
Governance			
2-9	Governance structure and composition		Annual Report 2025, Corporate governance report 29 – 38 Boards of TÜV SÜD AG 139
2-10	Nomination and selection of the highest governance body		Annual Report 2025, Corporate governance report 29 – 38
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.	Annual Report 2025, Corporate governance report 29 – 38 Our sustainability organization 17 – 18

Disclosures	Comment	References	Page
2-12	Role of the highest governance body in overseeing the management of impacts	Annual Report 2025, Supervisory Board report	9 – 13
		Annual Report 2025, Our management system	24
		Annual Report 2025, Corporate governance report	29 – 38
		Quality management, technical compliance and an integrated management system as the foundations of our business model	12 – 13
		Our sustainability organization	17 – 18
		Environment / Our targets	29 – 30
		Social / Our targets	42 – 43
		Respect for human rights	68
		Good corporate governance / Our targets	71
		Compliance organization	74
		Data protection and information security	82 – 83
2-13	Delegation of responsibility for managing impacts	Our sustainability organization	17 – 18
		Metrics relevant to management	25 – 26
		Respect for human rights	68
		Compliance organization	74
		Data protection and information security	82 – 83
2-14	Role of the highest governance body in sustainability reporting	Annual Report 2025, Supervisory Board report	9 – 13
		Annual Report 2025, Corporate governance report	29 – 38
		Our sustainability organization	17 – 18
		TÜV SÜD is working on expanded reporting until the reporting year 2027. This Sustainability Report was submitted to the Audit Committee and the Supervisory Board for acknowledgment prior to publication.	

Disclosures	Comment	References	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 2025, Supervisory Board report Annual Report 2025, Corporate governance report Annual Report 2025, Related parties	9 – 13 29 – 38 131 – 132
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	77
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 2025.	Annual Report 2025, Corporate governance report	32 – 33
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 2025, Corporate governance report	29 – 38
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 2025, Corporate governance report Annual Report 2025, Notes to the consolidated financial statements	30; 38 132
2-20	Process to determine remuneration		Annual Report 2025, Corporate governance report Annual Report 2025, Notes to the consolidated financial statements	29; 37 135
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	References	Page
Strategy, guidelines and practices			
2-22	Statement on sustainable development strategy	Message from the Chairman of the Board of Management Our strategy Strategic approach for greater sustainability	5 – 6 14 15
2-23	Policy commitments	Quality management, technical compliance and an integrated management system as the foundations of our business model ESG management policy Our value chain Our ESG ambitions and material topics 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 policies Monitoring and checking compliance Supplier Code of Conduct Data protection and information security Taxes	12 – 13 19 20 27 32 33 34 37 39 46 47 – 48 50 59 – 60 64 – 66 68 68 – 69 74 75 77 80 82 – 83 85

Disclosures	Comment	References	Page
2-24	Embedding policy commitments	Quality management, technical compliance and an integrated management system as the foundations of our business model 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 Supplier Code of Conduct Data protection and information security Taxes	12 – 13 19 20 32 33 34 37 39 46 47 – 48 50 59 – 60 64 – 66 68 68 – 69 74 74 74 – 75 75 76 76 – 77 80 82 – 83 85
2-25	Processes to remediate negative impacts	Statement on due diligence Our value chain Respect for human rights / Monitoring and checks Our whistleblowing system – the TÜV SÜD Trust Channel Compliance / Current and planned actions	19 20 69 76 77 – 78
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	50 69 74 76 77 78

Disclosures	Comment	References	Page
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 2025. 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 2025.	
2-28	Membership associations	Respect for human rights Monitoring and checking compliance Compliance / Supplementary disclosures Taxes Overview of membership associations	68 – 69 77 78 85 120 – 121

Stakeholder engagement

2-29	Approach to stakeholder engagement	Our stakeholders Our materiality assessment Collaboration with employee representatives Dialog with employees Respect for human rights Compliance / Supplementary disclosures	21 – 22 23 – 24 49 49 68 78
2-30	Collective bargaining agreements	Employer attractiveness / Supplementary disclosures	54

GRI 3: Material Topics 2021

Disclosures on material topics

3-1	Process to determine material topics	Our materiality assessment	23 – 24
3-2	List of material topics	Our materiality assessment Environment Own workforce Good corporate governance	25 31 44 – 45 72 – 73
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	27 31 44 – 45 72 – 73

Disclosures	Comment	References	Page
GRI 200: Economic			
Topic: Economic performance			
201/3-3	Topic management disclosures	Annual report 2025, The Group at a glance	2
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	Annual Report 2025, Economic report Annual Report 2025, Notes to the consolidated income statement	40 – 62 96 – 101
201-2	Financial implications and other risks and opportunities due to climate change	As a technical service provider, TÜV SÜD is 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.	Environment 31
201-3	Defined benefit plan obligations and other retirement plans	Annual Report 2025, Notes to the consolidated financial statements	110 – 117
201-4	Financial assistance received from government	Annual Report 2025, Economic report	46
Topic: Procurement Practices			
204/3-3	Topic management disclosures	Our global procurement strategy Sustainability along the supply chain/Supplementary disclosures	79 81 – 82
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 81
Topic: Anti-corruption			
205/3-3	Topic management disclosures	TÜV SÜD Compliance Management System Monitoring and checking compliance	74 – 75 77

Disclosures	Comment	References	Page
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 77
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 76 – 77 116
205-3	Confirmed incidents of corruption and actions taken	There was one confirmed case of corruption in the company's own workforce in 2025 that led to a personnel-related action. There was no known corruption-related termination of contracts with business partners in 2025.	Compliance/Supplementary disclosures Data Book 78 118
Topic: Anti-competitive Behavior			
206/3-3	Topic management disclosures	TÜV SÜD Compliance Management System	74 – 75
GRI 206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust and monopoly practices	There were no known legal actions for anti-competitive behavior, anti-trust and monopoly practices in 2025.	
Topic: Tax			
207/3-3	Topic management disclosures	Taxes	85
GRI 207: Tax 2019			
207-1	Approach to tax	Taxes	85
207-2	Tax governance, control and risk management	Taxes	85

Disclosures	Comment	References	Page
207-3	Stakeholder engagement and management of concerns related to tax	Taxes	85
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). An annual country-specific 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. TÜV SÜD will publish parts of the information contained in the country-specific report via the income tax information report from the reporting year 2025 onwards – primarily for EU countries.	

GRI 300: Environmental

Topic: Materials

301/3-3	Topic management disclosures	Paper consumption	38
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GRI 301: Materials 2016

301-1	Materials used by weight or volume	Paper consumption	38
		Data Book	109

Topic: Energy

302/3-3	Topic management disclosures	Managing the use of energy	35
		Efficient IT infrastructure	36
		Promoting the energy transition	36

GRI 302: Energy 2016

302-1	Energy consumption within the organization	Energy efficiency in buildings	35 – 36
		Promoting the energy transition	36
		Data Book	106
302-3	Energy intensity	Energy efficiency in buildings	35 – 36
302-4	Reduction of energy consumption	Energy efficiency in buildings	35 – 36
302-5	Reductions in energy requirements of products and services	Energy efficiency in buildings	35 – 36

Disclosures	Comment	References	Page
Topic: Water and Effluents			
303/3-3	Topic management disclosures	Use of water	38 – 39
GRI 303: Water and Effluents 2018			
303-5	Water consumption	Use of water Data Book	38 – 39 106
Topic: Emissions			
305/3-3	Topic management disclosures	Climate change mitigation Managing the use of energy Efficient IT infrastructure Promoting the energy transition Employee mobility	33 – 34 35 36 36 37
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	TÜV SÜD's greenhouse gas inventory Spotlight on the vehicle fleet Environment / Supplementary disclosures Environment / Definitions and assessment methods Data Book	34 – 35 38 39 40 107
305-2	Energy indirect (Scope 2) GHG emissions	TÜV SÜD's greenhouse gas inventory Environment / Supplementary disclosures Environment / Definitions and assessment methods Data Book	34 – 35 39 40 107
305-3	Other indirect (Scope 3) GHG emissions	TÜV SÜD's greenhouse gas inventory Employee mobility Environment / Supplementary disclosures Environment / Definitions and assessment methods Data Book	34 – 35 37 39 40 107 – 108
305-4	GHG emissions intensity	TÜV SÜD's greenhouse gas inventory Employee mobility Environment / Supplementary disclosures Data Book	34 – 35 37 39 108



Disclosures	Comment	References	Page
305-5	Reduction of GHG emissions	TÜV SÜD's greenhouse gas inventory	34 – 35
Topic: Waste			
306/3-3	Topic management disclosures	Waste volume	39
GRI 306: Waste 2020			
306-2	Management of significant waste-related impacts	Waste volume	39
306-3	Waste generated	Waste volume Data Book	39 109
306-4	Waste diverted from disposal	Waste volume	39
306-5	Waste directed to disposal	Waste volume	39
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	68 – 69 74 79 – 80 81 81 – 82
GRI 308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	17% of the targeted suppliers were new suppliers in 2025. Sustainability along the supply chain/Supplementary disclosures Data Book	81 – 82 119

Disclosures	Comment	References	Page	
308-2	Negative environmental impacts in the supply chain and actions taken	In 2025, corrective and improvement measures were carried out at 10.0% 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	68 – 69 69 119

GRI 400: Social

Topic: Employment

401/3-3	Topic management disclosures	Our HR strategy Recruitment Work-life balance	46 51 63
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GRI 401: Employment 2016

401-1	New employee hires and employee turnover	Employer attractiveness/ Supplementary disclosures Data Book	54 112 – 113
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employer attractiveness/ Supplementary disclosures	54
401-3	Parental leave	Work-life balance/ Supplementary disclosures Data Book	63 114

Topic: Labor / Management Relations

402/3-3	Topic management disclosures	Our HR strategy	46
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GRI 402: Labor / Management Relations 2016

402-1	Minimum notice periods regarding operational changes	Collaboration with employee representatives Employer attractiveness/ Supplementary disclosures	49 54
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Topic: Occupational Health and Safety

403/3-3	Topic management disclosures	Our HR strategy Occupational health and safety	46 64 – 66
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Disclosures	Comment	References	Page
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	Occupational health and safety / Supplementary disclosures	67
403-2	Hazard identification, risk assessment and incident investigation	Occupational health and safety	64 – 66
403-3	Occupational health services	Occupational health and safety	64 – 66
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 64 – 66
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 64 – 66 116
403-6	Promotion of worker health	Preventative offers	66
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 67
403-9	Work-related injuries	The most frequent injuries were bruises, abrasions, sprains and fractures. These were mostly caused by falls and traffic accidents.	Occupational health and safety / Supplementary disclosures Data Book 67 115
Topic: Training and Education			
404/3-3	Topic management disclosures	Personnel development and learning	56 – 57

Disclosures	Comment	References	Page
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	Personnel development and learning / Supplementary disclosures Data Book	58 115 – 116
404-2	Programs for upgrading employee skills and transition assistance programs	Personnel development and learning	56 – 57
404-3	Percentage of employees receiving regular performance and career development reviews	Employer attractiveness / Supplementary disclosures Data Book	58 116 – 117
Topic: Diversity and Equal Opportunity			
405/3-3	Topic management disclosures	Compensation and benefits Diversity and inclusion	52 59 – 61
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	Annual Report 2025, Corporate governance report Diversity and inclusion Diversity and inclusion / Supplementary disclosures Data Book	38 59 – 61 61 117
405-2	Ratio of basic salary and remuneration of women to men	Diversity and inclusion / Supplementary disclosures Data Book	62 112
Topic: Non-discrimination			
406/3-3	Topic management disclosures	Social / Policies Channels for whistleblowers Compensation and benefits Diversity and inclusion Respect for human rights	47 – 48 50 52 59 – 61 68

Disclosures	Comment	References	Page
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken ¹	48 plausible reports of discrimination, harassment and bullying; 21 of which were confirmed after investigation. Appropriate remedial action was taken for the confirmed cases, including awareness-raising and training on diversity and anti-discrimination as well as measures to support and protect the individuals concerned. The increase compared to the prior year is partly due to increased awareness among the workforce as a result of various communication and training measures.	Respect for human rights / Monitoring and checks Data Book 69 118
1. Incidents of discrimination as defined by the LKSG, i. e., excluding harassment and bullying.			
Topic: Freedom of Association and Collective Bargaining			
407/3-3	Topic management disclosures	Social / Policies Respect for human rights TÜV SÜD Compliance Management System	47 – 48 68 74 – 75
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 2025.	
Topic: Child Labor			
408/3-3	Topic management disclosures	Respect for human rights TÜV SÜD Compliance Management System	68 74 – 75
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 2025.	

Disclosures	Comment	References	Page
Topic: Forced or Compulsory Labor			
409/3-3	Topic management disclosures	Respect for human rights TÜV SÜD Compliance Management System	68 74 – 75
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 2025.	
Topic: Rights of Indigenous Peoples			
411/3-3	Topic management disclosures	Impact on local communities TÜV SÜD Compliance Management System	68 – 69 74 – 75
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 2025.	68 – 69
Topic: Local Communities			
413/3-3	Topic management disclosures	Impact on local communities	68 – 69
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	68 – 69 74 – 75 79 – 80 81 81 – 82
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	17% of the targeted suppliers were new suppliers in 2025. Sustainability along the supply chain/Supplementary disclosures Data Book	81 – 82 119

Disclosures	Comment	References	Page
414-2	Negative social impacts in the supply chain and actions taken	In 2025, corrective and improvement measures were carried out at 10.0% 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 68 – 69 69 119
Topic: Public Policy			
415/3-3	Topic management disclosures	Compliance/Supplementary disclosures	78
GRI 415: Public Policy 2016			
415-1	Political contributions	Compliance/Supplementary disclosures	78
Topic: Customer Health and Safety			
416/3-3	Topic management disclosures	Our business model	9 – 10
Topic: Customer Privacy			
418/3-3	Topic management disclosures	Data protection and information security	82 – 83
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 (55) and supervisory bodies (3) Internal investigation into cases of theft or loss of customers' personal data (29)	Data Book 118

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 2023 to 2025.

Data Book

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GRI/ESRS

Unit

Environment

GRI 302-1 ESRS E1-7	Heating energy and electricity consumption ¹	2025	2024	2023 ³	Unit
	Total energy consumption	158,747.2	151,192.4	149,605.7	MWh
	of which from renewable energy sources	23.2	22.0	23.3	%
	Energy consumption in building operation	43.6	44.1	47.9	MWh/€m
	Building-related electricity ²	108,618.7	106,958.4	103,127.0	MWh
	of which from renewable energy sources	32.5	30.0	32.4	%
	Heating energy ²	50,128.4	44,234.0	46,478.7	MWh
	of which from renewable energy sources	3.3	2.8	3.1	%

1 Building-related energy, including charged electricity at our buildings, excluding charged electricity outside our locations for electromobility.

2 Including imported steam and imported cooling.

3 Recalculated base year.

GRI 303-5	Water consumption	2025	2024	2023 ¹	Unit
	Water consumption	318,903.0	284,159.7	271,630.3	m³
	per employee	10.4	9.5	9.7	m ³ per capita

1 Recalculated base year.

GRI/ESRS					Unit
	Greenhouse gas emissions¹	2025	2024	2023	
GRI 305-1 ESRS E1-8	Scope 1	33,017.3	30,407.2	28,258.3	tCO₂e
	Vehicle fleet	23,631.5	22,964.8	20,160.8	tCO ₂ e
	Heating	5,500.7	5,304.6	5,573.2	tCO ₂ e
	Refrigerants	3,885.1	2,137.8	2,524.3	tCO ₂ e
GRI 305-2 ESRS E1-8	Scope 2 location-based	49,440.0	45,895.6	42,745.7	tCO₂e
	Scope 2 market-based	37,479.3	37,044.6	33,681.0	tCO₂e
	Electricity	33,407.6	33,895.5	30,325.0	tCO ₂ e
	Heating ²	4,071.7	3,149.1	3,356.0	tCO ₂ e
GRI 305-3 ESRS E1-8	Scope 3	229,753.2	244,510.4	249,697.4	tCO₂e
	Scope 3.1:	88,716.7	86,933.8	92,836.5	tCO ₂ e
	of which Scope 3.1: Paper und water ³	1,037.4	1,008.5	921.9	tCO ₂ e
	of which Scope 3.1: Other purchased goods and services	87,679.3	85,925.3	91,914.6	tCO ₂ e
	Scope 3.2: Capital goods	14,468.1	15,601.8	20,652.4	tCO ₂ e
	Scope 3.3: Fuel- and energy-related activities (not included in Scope 1 and Scope 2) ⁴	25,913.8	39,149.9	37,305.5	tCO ₂ e
	Scope 3.4: Upstream transportation and distribution	6,285.2	6,912.8	6,204.9	tCO ₂ e
	Scope 3.5: Waste generated	14,088.2	14,289.1	14,274.3	tCO ₂ e
	Scope 3.6:	40,582.1	42,278.0	40,504.4	tCO ₂ e
	of which Scope 3.6: Business travel	35,240.5	37,620.3	36,195.3	tCO ₂ e
	of which Scope 3.6: Other business travel	5,341.6	4,657.6	4,309.1	tCO ₂ e
	Scope 3.7: Employee commuting	31,739.8	31,543.6	30,119.0	tCO ₂ e
	Scope 13: Downstream leased assets	1,027.2	877.3	933.6	tCO ₂ e
	Scope 14: Franchises	736.5	719.9	667.0	tCO ₂ e
	Scope 15: Investments	6,195.7	6,204.3	6,200.0	tCO ₂ e
GRI 305 ESRS E1-8	Total¹	300,249.8	311,962.3	311,636.7	tCO₂e
	Related CO ₂ certificates for voluntary offsetting ⁵	17,328.0	17,564	16,512	tCO ₂ e

GRI/ESRS					Unit
GRI 305-4 ESRS E1-8	Intensity of greenhouse gas emissions				
	per employee ¹	9.8	10.4	11.2	tCO ₂ e per capita
	per employee ¹	10.7	11.8	12.5	tCO ₂ e per FTE
	per net revenue in €m ¹	82.5	91.0	99.7	tCO ₂ e/€m

- 1 Market-based emissions calculation; Re-baselining of the base year 2023.
- 2 Including imported steam and imported cooling.
- 3 Emissions of purchased office paper, drinking water and effluent treatment.
- 4 Expense-based calculation.
- 5 Since 2021, we have been investing in offsetting programs in accordance with the Gold Standard.

GRI 305-3 ESRS E1-8	Business travel	2025	2024	2023 ¹	
	Total	195,443.2	193,387.7	176,518.7	MWh
	Business travel/employee	6.4	6.4	6.3	MWh per capita
	Business travel/employee	1.9	2.0	2.0	tCO ₂ e per capita
	Leased vehicle fleet ²	50.5	48.8	47.5	% Share of total MWh from business travel
	Total	98,671.1	94,424.0	83,838.1	MWh
	Business travel in rented and private cars ³	27.7	26.7	28.7	% Share of total MWh from business travel
	Total	54,169.8	51,654.6	50,721.3	MWh
	Rail and public transport	2.1	1.5	1.8	% Share of total MWh from business travel
	Total	4,110.2	2,859.1	3,092.9	MWh
	Air (short, medium and long haul)	19.7	22.5	22.4	% Share of total MWh from business travel
	Total	38,492.1	43,458.7	39,628.0	MWh

- 1 Recalculated base year.
- 2 Including electricity charged for our vehicle fleet.
- 3 Includes business travel by rental cars, private cars and taxis.

	Refrigerants	2025	2024	2023	
	Total	1,399.9	749.6	908.4	kg
	of which Germany	136.6	157.0	157.1	kg

GRI/ESRS					Unit
GRI 306-3	Waste	2025	2024	2023¹	
	Commercial waste similar to municipal waste total	16,919.2	13,502.4	13,488.8	t
	thereof residual waste	7,598.8	5,966.4	5,962.3	t
	thereof paper and cardboard	9,320.3	7,536.1	7,526.6	t
	Hazardous waste ²	296.3	950.8	950.3	t

1 Recalculated base year.

2 2023 – 2024: Estimate for testing facilities only. 2025: Measurements supplemented by estimates. Sites of testing facilities and technical service centers included.

GRI					
GRI 306-3/301-1	Paper consumption	2025	2024	2023¹	
	Paper consumption	252.1	253.5	229.8	t
	per employee	8.3	8.5	8.2	kg per capita

1 Recalculated base year.

Employees

GRI 2-7 ESRS S1-5	Number of employees by (as of the reporting date)	2025	2024	2023	head count
	Total	30,526	29,989	27,905	
	thereof women	9,945	9,780	9,105	Number
		32.6	32.6	32.6	%
	thereof men	20,580	20,177	18,791	Number
		67.4	67.3	67.3	%
	thereof not disclosed/other	1	32	9	Number
		0.0	0.1	0.0	%
	thereof in the EUROPE Region	20,272	20,342	18,808	Number
		66.4	67.8	67.4	%
	thereof in the AMERICAS Region	1,331	1,314	1,213	Number
		4.4	4.4	4.3	%
	thereof in the ASIA Region	8,923	8,333	7,884	Number
		29.2	27.8	28.3	%

GRI/ESRS					Unit
	thereof in the INDUSTRY Segment	9,167	8,938	8,220	Number
		30.0	29.8	29.5	%
	thereof in the MOBILITY Segment	8,457	8,519	7,584	Number
		27.7	28.4	27.2	%
	thereof in the CERTIFICATION Segment	9,920	9,830	9,556	Number
		32.5	32.8	34.2	%
	thereof in the OTHER Segment	2,982	2,702	2,545	Number
		9.8	9.0	9.1	%
	thereof < 30 years of age	4,795	4,821	4,333	Number
		15.7	16.1	15.5	%
	thereof 30 – 50 years of age	18,276	17,686	16,449	Number
		59.9	59.0	58.9	%
	thereof > 50 years of age	7,455	7,482	7,123	Number
		24.4	24.9	25.5	%

GRI 2-7 ESRS S1-5	Employees by type of employment contract (fixed-term/permanent)	2025	2024	2023	Head count
	Permanent	26,645	25,909	23,980	
	thereof women	8,350	8,107	7,523	Number
		31.3	31.3	31.4	%
	thereof men	18,294	17,771	16,451	Number
		68.7	68.6	68.6	%
	thereof not disclosed / other	1	31	6	Number
		0.0	0.1	0.0	%
	thereof in the EUROPE Region	19,067	18,930	17,501	Number
		71.6	73.1	73.0	%
	thereof in the ASIA Region	6,300	5,714	5,318	Number
		23.6	22.1	22.2	%
	thereof in the AMERICAS Region	1,278	1,265	1,161	Number
		4.8	4.9	4.8	%

GRI/ESRS					Unit
	Fixed-term	3,881	4,080	3,925	Number
	thereof women	1,595	1,673	1,582	Number
		41.1	41.0	40.3	%
	thereof men	2,286	2,406	2,342	Number
		58.9	59.0	59.7	%
	thereof not disclosed / other	0	1	1	Number
		0.0	0.0	0.0	%
	thereof in the EUROPE Region	1,205	1,408	1,307	Number
		31.1	34.5	33.3	%
	thereof in the ASIA Region	2,623	2,623	2,565	Number
		67.6	64.3	65.4	%
	thereof in the AMERICAS Region	53	49	53	Number
		1.4	1.2	1.3	%

GRI 2-7	Employees by type of employment (full-time / part-time)	2025	2024	2023	
	Full-time	26,513	25,956	24,145	Head count
	thereof women	7,744	7,553	6,984	Number
		29.2	29.1	28.9	%
	thereof men	18,768	18,374	17,155	Number
		70.8	70.8	71.0	%
	thereof not disclosed / other	1	29	6	Number
		0.0	0.1	0.0	%
	Part-time	4,013	4,033	3,760	Number
	thereof women	2,201	2,227	2,120	Number
		54.9	55.2	56.4	%
	thereof men	1,812	1,803	1,639	Number
		45.2	44.7	43.6	%
	thereof not disclosed / other	0	3	1	Number
		0.0	0.0	0.0	%

GRI/ESRS					Unit
GRI 405-2	Gender pay gap	2025	2024	2023	
ESRS S1-15	Total	14.0	14.1	15.4	%
	International	15.3	15.0	16.2	%
	Germany	12.4	13.2	14.5	%
GRI 2-8	Workers who are not employees	2025	2024	2023	
ESRS S1-6	Total	6,431	6,993	6,938	Head count
		100.0	100.0	100.0	%
GRI 401-1/2-7	Number of employees	2025	2024	2023	
	Total	30,526	29,989	27,905	Head count
	Total (FTE)	27,974	26,529	25,023	FTE
	New employees during the reporting period, total	4,982	4,709	4,606	Number
		16.3	15.7	16.5	% of workforce
	thereof women	1,556	1,640	1,546	Number
		31.2	34.8	33.6	% of new hires
	thereof men	3,426	3,066	3,052	Number
		68.8	65.1	66.3	% of new hires
	thereof not disclosed /other	0	3	8	Number
		0.0	0.1	0.2	% of new hires
	thereof joined in the EUROPE Region	2,587	2,546	2,560	Number
		51.9	54.1	55.6	% of new hires
	thereof joined in the ASIA Region	2,188	1,974	1,825	Number
		43.9	41.9	39.6	% of new hires
	thereof joined in the AMERICAS Region	207	189	221	Number
		4.2	4.0	4.8	% of new hires
	thereof < 30 years of age	1,990	1,933	1,926	Number
		39.9	41.0	41.8	% of new hires
	thereof 30 – 50 years of age	2,482	2,364	2,306	Number
		49.8	50.2	50.1	% of new hires

GRI/ESRS					Unit
	thereof > 50 years of age	508	412	374	Number
		10.2	8.7	8.1	% of new hires
GRI 401-1 ESRS S1-5	Employee turnover during the reporting period, total	2025	2024	2023	
	Total	4,175	3,910	3,465	Number
		13.4	13.0	12.6	% of departures
	thereof women	1,476	1,368	1,096	Number
		35.3	35.0	31.6	% of departures
	thereof men	2,699	2,541	2,367	Number
		64.7	65.0	68.3	% of departures
	thereof not disclosed / other	0	1	2	Number
		0.0	0.0	0.1	% of departures
	thereof in the EUROPE Region	2,218	1,887	1,986	Number
		53.1	48.3	57.3	% of departures
	thereof in the ASIA Region	1,734	1,808	1,289	Number
		41.5	46.2	37.2	% of departures
	thereof in the AMERICAS Region	223	215	190	Number
		5.3	5.5	5.5	% of departures
	thereof < 30 years of age	1,312	1,334	1,051	Number
		31.4	34.1	30.3	% of departures
	thereof 30 – 50 years of age	2,010	1,836	1,723	Number
		48.1	47.0	49.7	% of departures
	thereof > 50 years of age	853	740	691	Number
		20.4	18.9	19.9	% of departures
ESRS S1-5	Voluntary employee turnover during the reporting period	2025	2024	2023	
		6.1	7.3	7.5	%

GRI/ESRS					Unit
GRI 401-3 ESRS S1-14	Parental leave	2025	2024	2023	
	Employees on parental leave	1,201	1,152	1,192	Head count
		3.9	3.8	4.3	%
	thereof women	552	573	611	Number
	thereof men	649	579	581	Number
	Employees in part-time employment during parental leave	223	216	205	Head count
	thereof women	130	128	127	Number
	thereof men	93	88	78	Number
	Average duration of parental leave	4.2	3.9	3.3	Months
	thereof women	11.1	10.4	7.3	Months
	thereof men	1.3	1.3	1.4	Months
	Employees returning to work within the reporting period after parental leave	1,084	999	872	Head count
	thereof women	393	343	272	Number
	thereof men	691	656	600	Number
	Return to work rate	90.3	86.7	73.2	%
	Employees returning to work within the reporting period after parental leave and still employed twelve months after returning to work	1,009	941	810	Head count
	thereof women	366	314	249	Number
	thereof men	643	627	561	Number
	Rate of employees remaining in their positions	93.1	94.2	92.9	%

GRI/ESRS					Unit
GRI 403-9					
ESRS S1-13	Work-related accidents	2025	2024	2023	
	Total	376	358	201	Number
		6.3	12.1	7.2	AFR ¹
		1.6	1.4	0.8	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	1	0	1	Number
		0.0	0.0	0.0	AFR ¹
		0.0	0.0	0.0	Rate ²
	Work-related reported injuries	179	143	142	Number
		5.9	4.7	5.1	AFR ¹
		0.7	0.6	0.6	Rate ²
	Days lost ³	5,111	2,912		Days
	Number of hours worked	52,327,624	51,311,245	47,838,270	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.

3 Metric not yet recorded in 2023.

GRI 404-1					
ESRS S1-12	Training and education	2025	2024	2023	
	Total	129,300	129,200	131,000	Days
	Average training and education	33.9	34.5	38.0	Hours per capita
	thereof women	20.0	20.6	21.5	Hours per capita
	thereof men	32.9	31.0	31.5	Hours per capita
	thereof not disclosed/other ¹	–	1.7	1.5	Hours per capita
	Training and education not categorized	158,825	208,930	260,483	Hours
	of which employee category Administration	15.5	12.9	14.1	Hours per capita
	of which employee category Production	29.1	27.4	33.0	Hours per capita

GRI/ESRS					Unit
	of which employee category Production support	30.4	12.9	10.9	Hours per capita
	of which employee category Sales	15.4	11.5	11.0	Hours per capita
	Training and education not categorized	254,284	435,460	357,422	Hours

1 This figure is only reported separately for groups of five or more persons.

GRI 205-2	Training by category	2025	2024	2023	
	Compliance	98.2	98.9	99.5	Participation rate in %
	Quality management ¹	97.7	–	99.4	Participation rate in %
	Sustainability ¹	98.0	99.0	–	Participation rate in %
GRI 403-5	Occupational health and safety ²	99.7	99.9	100.0	Participation rate in %
	IT security	97.8	99.1	99.4	Participation rate in %
	Data protection ¹	98.0	99.4	–	Participation rate in %

1 Two-year training cycle. The training cycle has been aligned in the reporting year.

2 In Germany.

GRI 404-3 ESRS S1-12	Percentage of employees receiving regular performance and career development reviews	2025	2024	2023	
	Review received	25,242	23,371	18,205	Head count
		82.7	77.9	65.2	%
	thereof women	7,853	7,444	6,207	Number
		31.1	31.9	34.1	%
	thereof men	16,154	14,889	11,997	Number
		64.0	63.7	65.9	%
	thereof not disclosed / other	1	2	1	Number
		0.0	0.0	0.0	%
	Review not categorized	1,234	1,036	0	Number
		4.9	4.4	0.0	%
	of which employee category Administration	4,351	4,209	3,554	Number
		18.5	18.0	19.5	%
	of which employee category Production	11,901	11,297	10,033	Number
		50.7	48.3	55.1	%

GRI/ESRS					Unit
	of which employee category Production support	2,902	2,928	2,736	Number
		12.4	12.5	15.0	%
	of which employee category Sales	900	939	763	Number
		3.8	4.0	4.2	%
	Review not categorized	3,427	3,998	1,119	Number
		14.6	17.1	6.1	%

GRI 405-1 ESRS S1-9	Management executives	2025	2024	2023	Management executives
	Total	3,309	3,096	2,947	
	thereof women	892	831	764	Number
		27.0	26.8	25.9	%
	thereof men	2,417	2,265	2,183	Number
		73.0	73.2	74.1	%
	thereof not disclosed /other	0	0	0	Number
		0.0	0.0	0.0	%
	thereof < 30 years of age	50	51	48	Number
		1.5	1.6	1.6	%
	thereof 30 – 50 years of age	2,324	2,138	2,022	Number
		70.2	69.1	68.6	%
	thereof > 50 years of age	935	907	877	Number
		28.3	29.3	29.8	%

Compliance

	Trust Channel notifications	2025	2024	2023	
	Reports received	152	110	83	Reports
	Inquiries received	10	5	17	Inquiries

GRI/ESRS					Unit
	Compliance incidents	2025	2024	2023	
	Total	71	64	77	Number
	of which closed	5	49	22	Number
	of which under review	71	64	77	Number
	of which confirmed	29	18	23	Number
	of which leading to disciplinary action	13	18	23	Number
GRI 205-3 ESRS G1-4	Legal actions for anti-competitive behavior	2025	2024	2023	
	Confirmed incidents	1	8	2	Number
	Confirmed incidents which led to dismissal or disciplinary action against the employee	1	8	2	Number
	Confirmed incidents in which contracts with business partners were terminated or not renewed/prolongated	0	0	0	Number
GRI 406-1 ESRS S1-16	Incidents of discrimination	2025¹	2024¹	2023²	
	Discrimination incidents reported	48	9	2	Number
	of which closed	47	9	2	Number
	of which under review	48	9	2	Number
	of which not closed	1	0	0	Number
	1 Discrimination according to the definition of ESRS, i. e., including harassment and bullying. 2 Discrimination according to the definition of the German Act on Corporate Due Diligence in Supply Chains (LkSG), i. e., excluding harassment and bullying.				
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2025	2024	2023	
	received from external parties	55	4	24	Number
	received from supervisory bodies	3	2	0	Number
	Internal investigations into cases of theft or loss of customers' personal data	29	27	5	Number

1 Discrimination according to the definition of ESRS, i. e., including harassment and bullying.
 2 Discrimination according to the definition of the German Act on Corporate Due Diligence in Supply Chains (LkSG), i. e., excluding harassment and bullying.

GRI/ESRS					Unit
Sustainability in the supply chain					
	Sustainable procurement	2025	2024	2023	
GRI 308-1/414-1	New suppliers that were screened using environmental and social criteria	17.0	27.0	28.0	%
	Targeted suppliers who have signed the Sustainable Procurement Charter or the Supplier Code of Conduct	93.0	95.9	83.6	%
	Targeted suppliers with contracts that include clauses on environmental, labour and human rights requirements	92.0	96.9	83.8	%
	Targeted suppliers who have undergone a CSR assessment (e.g. questionnaire).	16.0	14.1	13.2	%
	Targeted suppliers who have received training from TÜV SÜD on the topic of sustainability.	12.0	3.8	2.0	%
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	10.0	4.9	3.3	%

Overview of membership associations

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Selected memberships in associations and initiatives and bodies for standard setting

≡ 29

<p>CATENA-X</p>	<p>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.</p>
<p>CEN / CENELEC JTC 1 (European Committee for Standardization / European Committee for Electrotechnical Standardization)</p>	<p>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.</p>
<p>Charter of Trust</p>	<p>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.</p>
<p>CIECA (International Commission for Driver Testing)</p>	<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. 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>
<p>CITA (International Motor Vehicle Inspection Committee)</p>	<p>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.</p>
<p>DIN (German Institute for Standardization)</p>	<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. 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>
<p>ETICS (MCCB) European Testing, Inspection and Certification System</p>	<p>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.</p>
<p>EUROLAB Deutschland</p>	<p>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.</p>
<p>IAMTS (International Alliance for Mobility Testing and Standardization)</p>	<p>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 new Chairman of the Supervisory Board of IAMTS and the Managing Director is also appointed by TÜV SÜD.</p>
<p>IECEE (IEC System for Conformity Assessment Schemes for Electrotechnical Equipment and Components)</p>	<p>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.</p>



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.
Münchner 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 "Münchner 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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