TÜVNORDGROUP

Corporate Respon-sibility Report

Progress Report 2023

TÜV®

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

About this progress report

Corporate responsibility is at the heart of the TÜV NORD GROUP's strategy overall. Since 2018, we have been reporting annually on the progress of our sustainability endeavours with regard to the economic, environmental and social impacts of our activities (most recently in the 2022 Corporate Responsibility Progress Report). Every three years, the TÜV NORD GROUP publishes a complete report on corporate responsibility. In between the main report cycles, we issue progress reports in which we provide information on ongoing developments and initiatives. Our sustainability activities are documented in accordance with the standards of the Global Reporting Initiative (GRI).

In this progress report, we give details on the implementation of sustainability measures at various points along our CR roadmap and present individual projects in the fields of action. We also provide an outlook on upcoming areas of concern and describe the materiality analysis process.

This progress report relates to the Group headquarters in Hanover, Germany, all German and foreign locations that were previously included in the 2022 report[1], and the following newly integrated companies which were fully consolidated in 2023:

- Controllo e Certificazione Prodotti Biologici S.r.L. (CCPB), Bologna, Italy
- DMT Consulting Limited, Nottingham, United Kingdom
- DMT Consulting Private Limited, Kolkata, India
- DMT GEOSCIENCES LTD., Calgary, Canada
- TÜV NORD Adriatic d.o.o., Zagreb, Croatia
- TÜV NORD do Brasil Avaliacões da Qualidade EIRELLI, São Paulo, Brazil
- TÜV NORD ITALIA S.r.l., Cerro Maggiore, Italy
- TÜV NORD Polska Sp. z o.o., Katowice, Poland
- TÜV USA, Inc., Salem, USA
- UAB TÜVLITA, Vilnius, Lithuania

The remaining companies will be included in the 2024 report.

The reporting period of this progress report is the fiscal year of the TÜV NORD GROUP from 1 January to 31 December 2023. The reporting period coincides with that of our Financial Report. Selected information in the CR Progress Report is checked by BDO AG for the purpose of obtaining a limited level of assurance. Individual chapters of the progress report are also included in the 2023 Annual Report.

[1] ALTER TECHNOLOGY TÜV NORD S.A.U., Seville, Spain; Guangzhou TÜV Industrial Technical Services Co., Ltd., Guangzhou, China; PT. TÜV NORD Indonesia, Jakarta, Indonesia; THE INSPECTION COMPANY OF KOREA (INCOK), Seoul, South Korea; TÜV ASIA PACIFIC LTD., Kwun Tong, Kowloon, Hong Kong (already integrated since 2021, not included in the previous reports due to a transmission error); TÜV HELLAS (TÜV NORD) S.A., Athens, Greece; TÜV India Private Ltd., Mumbai, India; TÜV NORD Baltik SIA, Riga, Latvia; TÜV NORD Czech, s.r.o., Prague, Czech Republic; TÜV NORD EGYPT FOR INSPECTION AND CERTIFICATION SERVICES (S.A.E.), Cairo, Egypt; TÜV NORD Hangzhou Co., Ltd., Hangzhou, China; TÜV NORD HONG KONG LTD., Kwun Tong, Kowloon, Hong Kong; TÜV NORD INTEGRA B.V., Berchem, Belgium; TÜV Nord Korea Ltd., Seoul, South Korea; TÜV NORD (Malaysia) SDN. BHD, Petaling Jaya, Malaysia; TÜV NORD Nederland B.V., Son en Breugel, the Netherlands; TÜV NORD TAIWAN CO., LTD., Taipei, Taiwan; TÜV NORD (Thailand) Ltd, Bangkok, Thailand; TÜV UK Ltd., London, UK

Contents

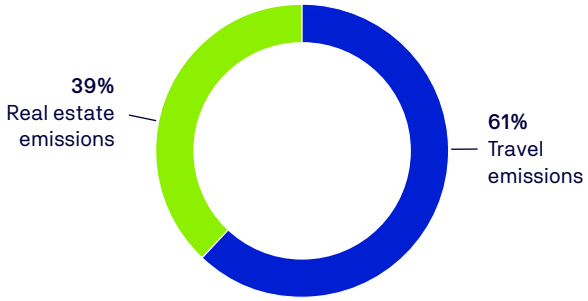
04 At a glance
06 When it comes to sustainability, we're all on the same page – an interview with Dr. Dirk Stenkamp and Dr. Christina Fries-Henrich
08 Our Corporate Responsibility Strategy 2025
09 Our CR Roadmap 2022 – 2025
10 Materiality of our CR topics
12 Company
16 People
20 Environment

24 Annex
25 The profile of the TÜV NORD GROUP
26 Memberships and awards
27 Table of key figures
36 GRI content index
44 Independent auditor's report
46 Legal notice

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

At a glance

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



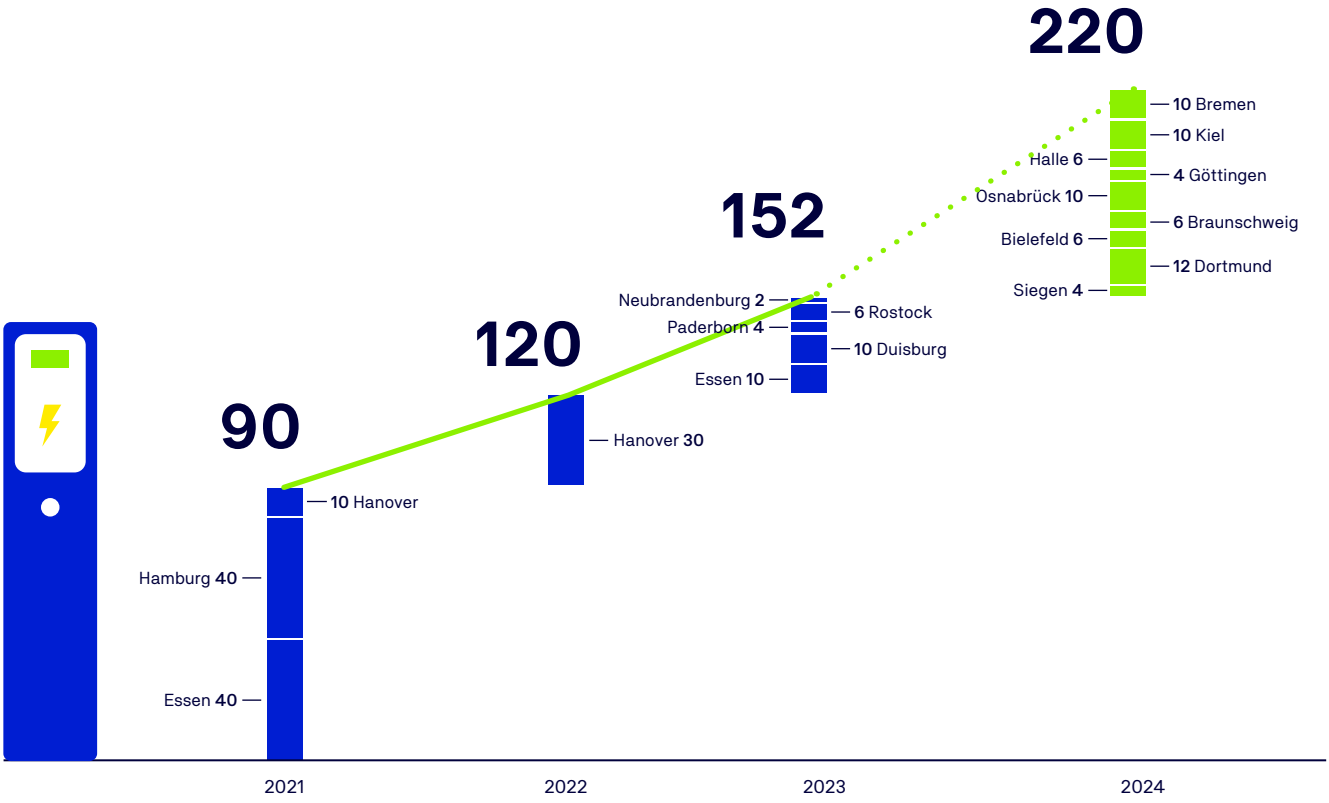
70%

of TÜV NORD AG's **donations** went to projects initiated by employees.

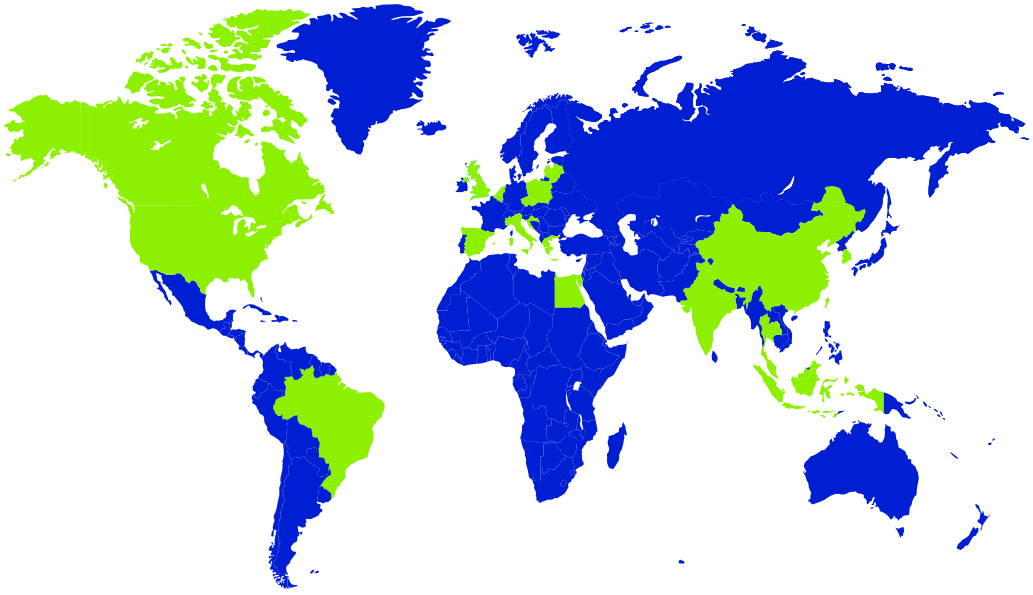
≈ 9.8 million km

were covered in **electric or hybrid cars** in 2023. This has resulted in emission savings of around 37% (around 600 CO_2e-t) compared to the use of typical combustion engines.

Charging points at TÜV NORD sites in Germany installed by TÜV NORD Immobilien



Headquarters of the international companies included in sustainability reporting



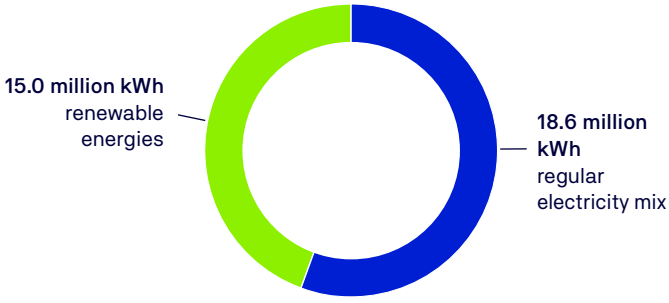
29

international companies are included in the 2023 Corporate Responsibility Progress Report.

Electricity purchased by the TÜV NORD GROUP worldwide

44.6%

electricity from renewable energies



Recognised once again by EcoVadis **for sustainability management**

Recertification of the integrated management system

Resubmission of the **Communication on Progress** in the context of our membership of the **UN Global Compact**

GRI 2-22, 2-29

When it comes to sustainability, we're all on the same page

An interview with Dr. Dirk Stenkamp, Chairman of the Board of Management, and Dr. Christina Fries-Henrich, Head of Sustainability & Integrated Management System.

What did the TÜV NORD GROUP achieve in terms of sustainability in 2023?

Dr. Dirk Stenkamp We achieved a lot in this respect in 2023; we were awarded the EcoVadis gold medal once more, for instance. This was particularly down to the outstanding cooperation between the colleagues from the departments involved and the CR management. It's critically important for everyone in the Group to pull together and move forward as one when it comes to sustainability.

Dr. Christina Fries-Henrich In 2023, this became very clear in the procurement field. We worked with our colleagues to expand the sustainability criteria for our suppliers, among other things. The result has also had a very positive impact on our EcoVadis rating.

We also recertified our integrated management system (IMS) in accordance with the ISO 9001, 14001 and 45001 standards. Maintaining the IMS standard every year and even developing it further has been a real team achievement on the part of the companies. We're working on linking our management system and our sustainability work even more closely so that we can learn from each other and increase the sustainability of our internal processes as a result.

DS This shows once again how important cooperation between the divisions is for the sustainable development of the Group – and how extensive that cooperation needs to be. Our employees cooperate across departments and corporate levels to achieve the best possible results.

The TÜV NORD GROUP's CR strategy focuses on its employees. What does this mean for you when you look back on 2023?

DS The TÜV NORD GROUP is a service provider. The greatest value is provided by our well-trained specialists. They're the ones who make the TÜV NORD GROUP the knowledge group that it is. And this is why they have to be at the forefront of our corporate development.

ChFH This is also clear when we look at the results of our materiality analysis. Six of our twelve material topics come from the People field of action. Some of these have now been added, such as "work-life balance" and "recruitment".

DS Another key topic in 2023 was co-determination. We're pleased to see that this year's collective bargaining negotiations have concluded with a positive outcome.

All reasons to celebrate, wouldn't you say?

DS And that's what we did! After the challenging coronavirus years, we wanted to express our appreciation for our employees. In September, we held a "TÜV NORD in Concert" employee party for over 4,000 guests.

ChFH We also paid attention to sustainability when we were organising the party. For example, we laid on shuttle buses from eight sites to collect our employees and their families and take them home again. This meant that more of our guests were able to leave their cars at home.

DS The party was a complete success all down the line!

2023 also saw many legislative changes in the sustainability field. How is the TÜV NORD GROUP approaching these?

ChFH We're working closely with our colleagues in the field to adapt our processes appropriately and ensure that we're well prepared for the changes. The Supply Chain Due Diligence Act (LkSG), for example, is intended to make corporate supply chains more transparent. We're working intensively on this, and, among other things, we've updated our complaints system and examined our purchasing processes. It's crucial to create transparency in the supply chain and to take responsibility for it, especially when it comes to observing human rights. That's why I'm delighted with my new role as Human Rights Officer at the TÜV NORD GROUP.

Sustainability reporting requirements will continue to change in the coming years. Is the TÜV NORD GROUP already preparing for this?

ChFH Absolutely. The Corporate Sustainability Reporting Directive (CSRD) is the driving force behind non-financial reporting. In preparation for the stricter reporting requirements that will become relevant for us in 2025, we conducted our materiality analysis in 2023 in accordance with the new requirements of the European Sustainability Reporting Standards (ESRS).

What will the next steps be for the TÜV NORD GROUP as it moves towards even greater sustainability?

DS We're continuing to pursue our goals for 2025 but are also already thinking about the next step and developing new priorities and goals for the following years. The CSRD is going to play a particularly major role here. At the same time, it's important for us not just to report, but also to implement measures. So, to achieve this, it's going to be crucial for us to work even more closely with our specialist departments and operating units. Beyond the TÜV NORD GROUP, we want to make a lasting positive impact on our customers by expanding our sustainability-related services.

GRI 2-6, 2-13, 2-23, 2-24, 2-25, 2-26

Our Corporate Responsibility Strategy 2025

With the “Strategy2025” Group strategy introduced in 2020, sustainability was defined as a strategic thrust for the TÜV NORD GROUP. To implement this new direction, we developed the CR Strategy 2025, which came into force in 2021. The CR management at TÜV NORD AG will continue to be responsible for the further development of the CR Strategy and the coordination of the overarching CR activities. It is supported in this work by the CR Steering Committee, which includes the CR coordinators from the business units and central divisions.

The CR Strategy includes sustainability goals that are based on the CR guidelines of the TÜV NORD GROUP and assigned to the Company, People and Environment fields of action. In the Company field of action, we are focusing on sustainable corporate governance and the expansion of our sustainable product and service portfolio. In this way, we are also supporting our customers in their transition to a sustainable orientation.

In the People field of action, we are focusing on ensuring that the TÜV NORD GROUP is a socially responsible and sustainable employer. Alongside the creation of a modern corporate culture in which appreciation is key, promoting the health of our employees has the highest priority. We also support continuous professional development.

In the Environment field of action, our goals and measures are aimed at reducing our greenhouse gas (GHG) emissions. Here, we are focusing on the GHG emissions resulting from running our properties and from employee travel.

The CR Roadmap is derived from the CR Strategy and was adopted at the same time. It defines specific measures for the objectives of the three fields of action. It thus enables corporate responsibility to be more fully and firmly anchored in all the business units. All measures are defined with responsibilities and a specific implementation period. The CR Roadmap undergoes regular further development in collaboration with the CR Steering Committee and the relevant departments and is supplemented with lessons learned from our sustainability initiatives, as was also be the case in 2023.

Our strategic orientation is guided by the Sustainable Development Goals (SDGs) of the United Nations. The selection of SDGs relevant to the TÜV NORD GROUP is presented in the chapters on the fields of action. The focus on the SDGs, together with the system-value approach pursued by the TÜV NORD GROUP, forms the context of the CR Strategy. In the system-value approach, the three systems of economy, society and ecology are considered as interconnected and mutually dependent levels. More information can be found in the 2022 Progress Report.

To complement the CR Strategy, we follow guidelines that define the responsible conduct and values of our Group. The Code of Conduct specifies our mission statement and serves as the basis and orientation for personal actions in the TÜV NORD GROUP. In conjunction with the CR guidelines, corporate governance and compliance management, the Code of Conduct forms the backbone of our responsible business conduct. The Code of Conduct also includes regulations on respect for human rights and dealing with conflicts of interest. It prohibits any form of corruption. It is complemented by our Declaration of Principles on Respect for Human Rights.

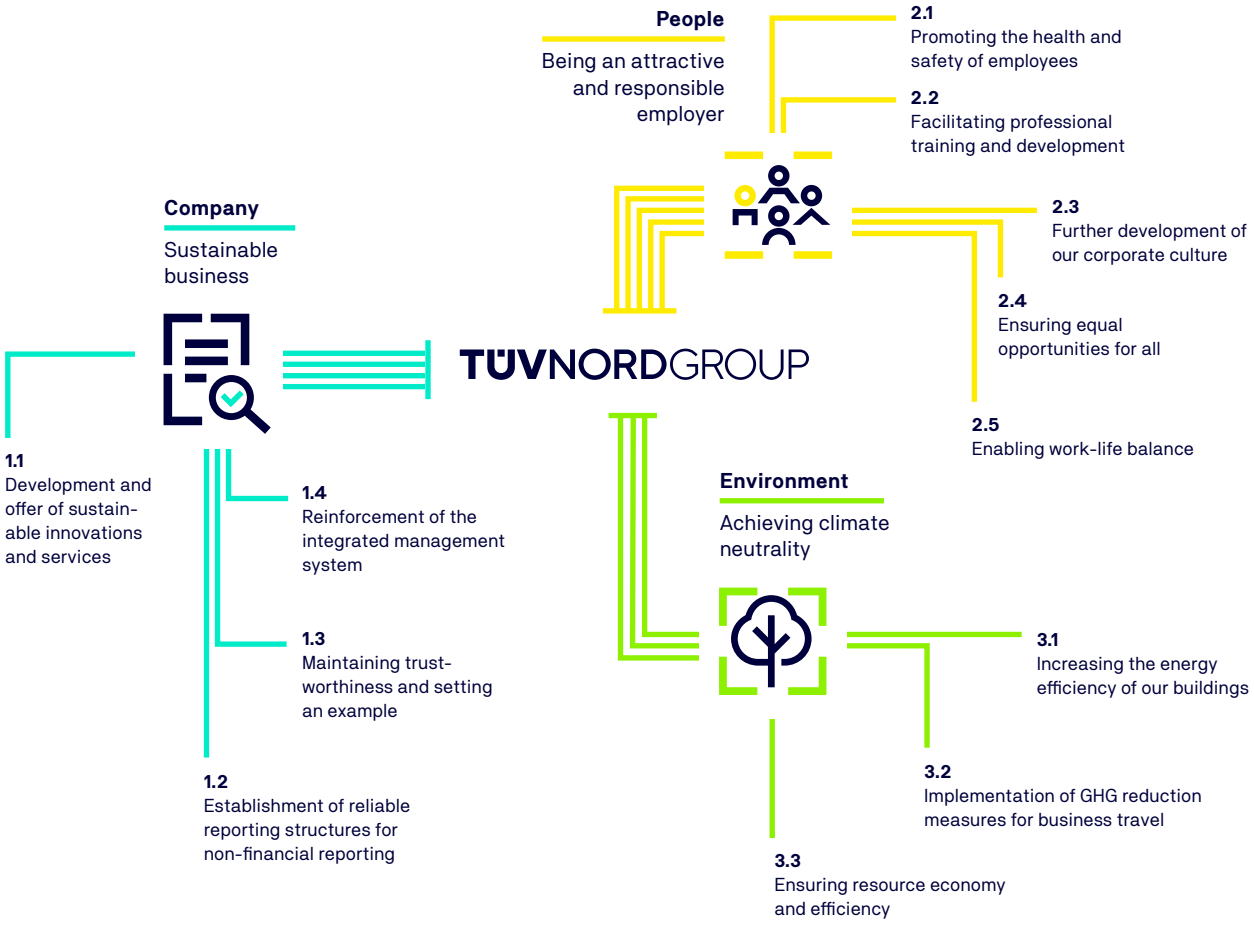
Risks associated with human rights violations in our supply chain are addressed, among other things, by our Compliance Code for Suppliers and Business Partners. Suspected violations of our Code of Conduct, as well as human rights and environmental violations in the supply chain, can be reported anonymously via our website, the intranet, an ombudsperson or compliance contact persons. For greater ease of access, we have improved our complaint reporting system on the homepage. We also conduct mandatory compliance trainings for all hierarchical levels. To take greater account of sustainability aspects in procurement, the procedural instruction for supplier management was also adapted in 2023.

GRI 2-13, 3-3

Our CR Roadmap 2022 – 2025

The TÜV NORD GROUP's Corporate Responsibility Roadmap is a fundamental component of our measures and activities in the areas of responsibility and sustainability. In it, we define overarching goals for the Company, People and Environment fields of action. In addition to the overarching goals derived from the material topics, the CR Roadmap also contains sub-goals and measures that work towards achieving the respective overarching goals. In the chapters on the individual fields of action, selected overarching objectives, including sub-goals or measures, are described in more detail. When it came to revising the CR Roadmap 2023, the focus was on aligning it with the results of the materiality analysis. Moreover, targets for the integrated management system of the TÜV NORD GROUP were included in the CR Roadmap for the first time. This is contributing to the closer integration of the two thematic areas. The CR Roadmap is set to run until 2025, in line with our CR Strategy.

Fields of action and overarching goals of the CR Roadmap



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

Materiality of our CR topics

In 2023, we conducted a detailed materiality analysis in the sense of double materiality. The materiality analysis is used to identify the sustainability topics that are particularly relevant to a company. To analyse the main topics, two perspectives are considered: The inside-out perspective analyses the positive and negative impact a company has on people and the environment. The outside-in perspective examines the financial opportunities and risks that arise for the company as a result of external developments. These two perspectives form the basis of the double materiality analysis and are represented by the X and Y axes in the illustration on the following page.

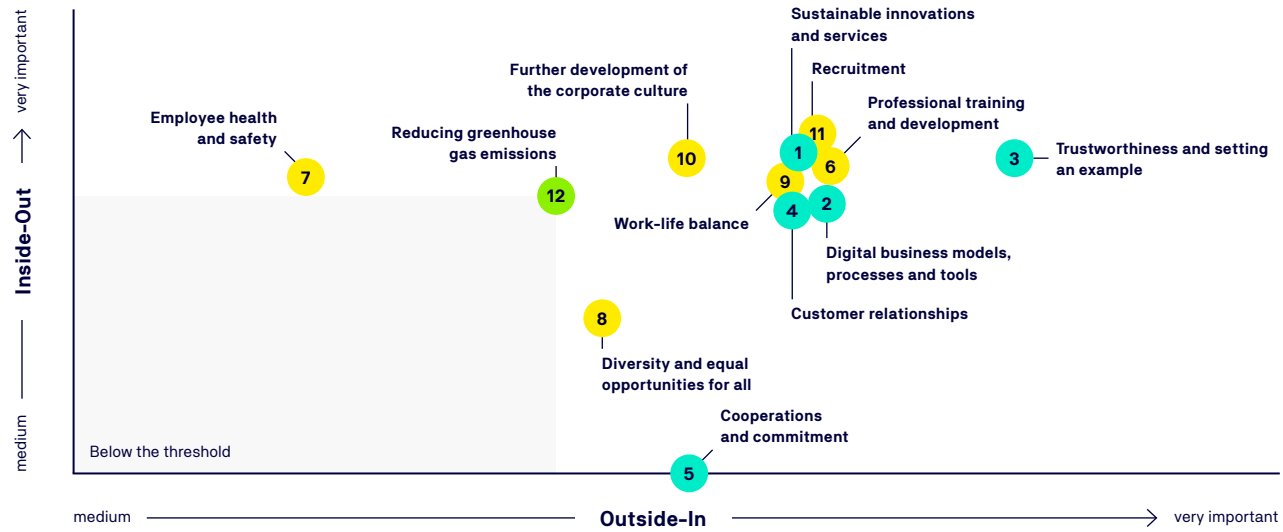
The inside-out perspective for the TÜV NORD GROUP was developed in a participatory workshop. This was conducted jointly with participants from the business units and central divisions. For the outside-in perspective, we conducted interviews with this same group. We also expanded the scope of the interviews to include management and other department heads. Together, we analysed the potential and actual impacts of the TÜV NORD GROUP on society, the environment, our customers, our supply chains and our employees, and identified the opportunities and risks that arise for the Group. The large number of internal stakeholders has helped us to shed light on all sides of our business and to take a holistic view of sustainability in the TÜV NORD GROUP. The points identified in this way were supplemented and condensed by the inclusion of statements from the comprehensive survey of employees in 2021 and customer feedback.

We collected over 300 aspects, which were then sorted and collated. This enabled us to reduce the more than 300 aspects on the longlist to a medium list. In a further step, the topics were clustered once again. The processed results were evaluated by experts from the business units and central divisions. Alongside the colleagues involved in the process, the CR Steering Committee also participated in the evaluation. The survey was based on the prescribed criteria such as the scale and scope, likelihood of occurrence and reversibility of the impact of the individual aspects. This resulted in a weighting of the identified aspects. The results were then mirrored with the members of staff responsible for the Group's risk management.

The weighting has given us clarity as to which topics are of the utmost importance to us in the TÜV NORD GROUP and are therefore essential. This year's materiality analysis confirms that, in addition to reducing GHG emissions, the TÜV NORD GROUP is focusing on its social and corporate sustainability.

Compared to 2022, the number of material topics has increased from ten to twelve. Seven of the twelve topics were confirmed by the 2023 analysis. In addition to the topics identified as material last year, in 2023 we defined "Customer relationships", "Work-life balance", "Corporate culture" and "Recruitment" as material and added them accordingly to the Company and People fields of action respectively. Due to the associated results, the two topics from 2022 entitled "Compliance and responsibility along the value chain" and "Open feedback culture" were not directly adopted. However, they have indirectly been taken into account in the "Corporate culture", "Maintaining trustworthiness and setting an example" and "Customer relationships" topics. As part of the analysis, we have brought together other standalone material topics from the past year. For example, the "Environmentally friendly travel patterns" and "Energy efficiency in buildings" material topics have now been combined to form the material topic "Reducing greenhouse gas emissions". The three fields of action – Company, People and Environment – were confirmed by the 2023 materiality analysis. All the material topics, as well as the aspects that make them up, are listed on the following page. Whether the sub-topics were rated as positive or negative is indicated by a corresponding sign. The affiliation to the individual fields of action is colour-coded.

Material topics 2023



Field of action	Material topics	(Sub-topics)	Perspective
Company	**1.** Sustainable innovations and services	+ Willingness to innovate + Sustainable service portfolio	Inside-out
		+ Safety as a core product + Offering products in the pollution field + Offering products in the climate change field + Offering products in the water field + Offering products in the circular economy field	Outside-in
	2. Digital business models, processes and tools	+ Digital services – Internal digitalisation	Outside-in
	3. Trustworthiness and setting an example	+ Setting an example + Knowledge group	Inside-out
		+ Reputation	Outside-in
	4. Customer relationships	+ Customer orientation – Processes	Inside-out
		+ Secure customer relationships + Flexibility in response to customer expectations	Outside-in
	5. Cooperations and commitment	+ Cooperations + Commitment	Outside-in
People	**6.** Professional training and development	+ A wide range of development opportunities	Inside-out
		+ Further training of employees	Outside-in
	7. Employee health and safety	+ Promoting health and safety of employees	Inside-out
		– Workplaces	Outside-in
	8. Diversity and equal opportunities for all	– Effectiveness of measures	Inside-out
		+ Enrichment for the TÜV NORD GROUP	Outside-in
	9. Work-life balance	+ Work-life balance facilitated	Inside-out
		+ Flexible working hours/approaches to work-life balance	Outside-in
	10. Further development of the corporate culture	+ Good corporate culture – Communication and transparency	Inside-out
		+ Corporate culture	Outside-in
	11. Recruitment	+ Attractive employer	Inside-out
		– Shortage of skilled professionals	Outside-in
Environment	**12.** Reducing greenhouse gas emissions	– Travel patterns + Energy efficiency in buildings	Inside-out

GRI 3-3, 203-2, 205-2, 308-1

Company

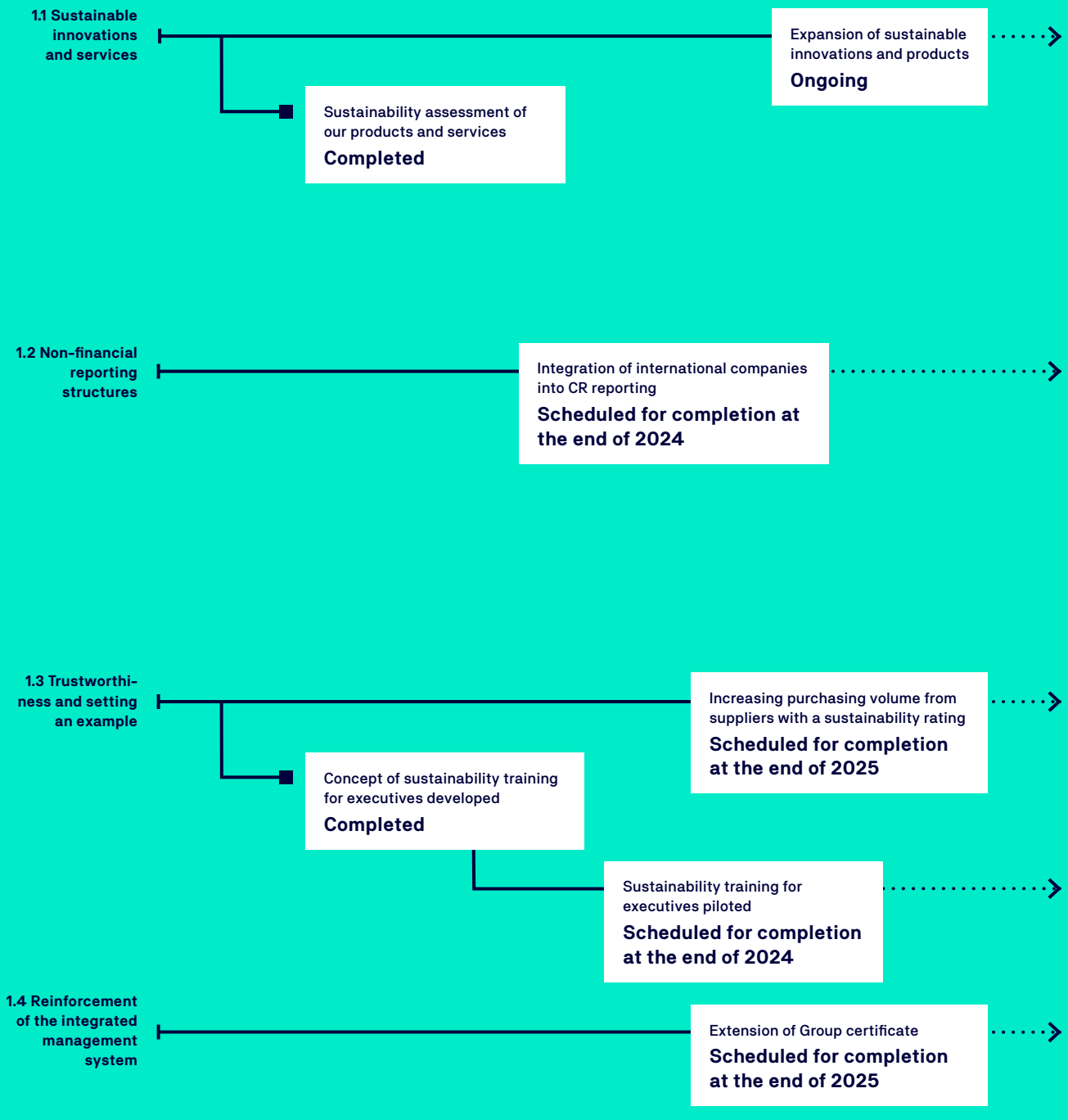
Through its sustainable products and services, the TÜV NORD GROUP creates long-term added value for its customers.

The TÜV NORD GROUP can have a lasting effect, especially through its services. For this reason, the “Sustainable innovations and services” material topic is central to the corporate sustainability of the TÜV NORD GROUP. With our expertise in sustainability, we support the business success of our customers in areas such as environmental standards, energy saving and the energy transition, as well as in alternative mobility. Digital processes and the use of Artificial Intelligence (AI) also continue to play an important role in service provision. For instance, the use of AI can increase efficiency in the delivery of services. The specialists from the operating units are actively involved in the areas of IT security and digitalisation. Our employees were also intensively trained in these topics in 2023.

In 2023, we took measures to make our own internal processes more sustainable. These include newly developed training concepts which are intended to raise awareness of sustainability within the organisation. Target-group-specific sustainability training for both executives and employees is intended to ensure that everyone understands and can implement the principles of sustainability. Sustainability criteria were also increasingly included in supplier surveys in 2023. This means that sustainability is taken into account as a decision-making factor in the selection of relevant suppliers. Further measures are described in more detail on the following pages.

Our taking into account of legislative changes in the sustainability field is also resulting in the adaptation of internal processes. Relevant legislative changes include, for example, the Supply Chain Due Diligence Act (LkSG), the EU Corporate Sustainability Reporting Directive (CSRD) and the Taxonomy Regulation. We have undertaken a critical review of our process flows to update existing processes where necessary. Within the framework of the LkSG, for example, the TÜV NORD GROUP has appointed a human rights officer whose task, among other things, is to ensure regular cross-departmental dialogue.

The TÜV NORD GROUP aligns its sustainability activities with the Sustainable Development Goals (SDGs) of the United Nations, among other things. The 17 goals promote global sustainable development and sustainable economic activity. The particular focus of the Company field of action is on Goals 4, 8, 9 and 12.



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

GRI 3-3, 203-2, 205-2, 308-1

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

Topics and goals	Selected measure	Explanation	SDG
1.1 Sustainable innovations and services	**Sustainability assessment of our products and services**	The sustainability assessment of all services provided by the TÜV NORD GROUP was successfully completed in 2023. A concrete analysis of the results is currently being carried out. More information on the sustainability assessment of services can be found in the 2021 Corporate Responsibility Report. The expansion of sustainable products was also confirmed as central to the Group in this year's materiality analysis and will therefore continue to be a material topic.	8, 9, 12
1.2 Non-financial reporting structures	**Integration of international companies into CR reporting**	In 2023, the integration of further companies into the non-financial reporting of the TÜV NORD GROUP continued as planned. This means that 97% of employees were included in CR reporting in 2023. The remaining international companies will follow in 2024.	9, 12
1.3 Trustworthiness and setting an example	**Increasing purchasing volume from suppliers with a sustainability rating**	In 2023, 93% of the purchasing volume was evaluated on the basis of key sustainability criteria. With the help of a supplier questionnaire, we carried out CR risk analyses. This increased the share of sustainably verified purchasing volume over the past few years (2020: 57%, 2021: 72%, 2022: 93%). In 2023, we also expanded the criteria of the supplier questionnaire and revised the procedure for supplier management to give preference to suppliers who act sustainably.	8, 12
	Sustainability training for executives	The TÜV NORD GROUP has already conducted specific training courses for its executives and management bodies, e. g. on compliance and diversity. In 2023, a comprehensive training concept on sustainability matters was developed with the aid of executives from all business units. This is to be implemented in 2024 to make the executives more aware of sustainability and to boost their skills in this area.	4, 8
1.4 Reinforcement of the integrated management system	**Extension of Group certificate**	To further reinforce the integrated management system (IMS), the TÜV NORD GROUP is gradually including other companies in the Group certificate. Special emphasis is placed on ISO 14001 and 45001. Since 2023, the corporate responsibility and IMS topics have been more closely linked. This approach is to be further intensified in the coming years.	9, 12

GRI 3-3, 203-2

Highlights 2023

German Sustainability Award

The TÜV NORD GROUP was one of four companies nominated for the German Sustainability Award 2023 in the “Research and Development and Testing Services” category. The expert jury, consisting of 140 members, presents the German Sustainability Award to companies that are leading the sustainable transformation in their industry. The recognition that goes with being nominated as a finalist in Germany’s most important award for ecological and social commitment is an honour which is motivating us to continue driving measures to achieve our CR goals.

Smart meters for the energy transition

The comprehensive digitalisation of power grids is going to be crucial for the success of the energy transition. Intelligent metering systems (smart meters) will play a key role in this. The German Smart Meter Gateway (SMGW) is enabling the management of renewable energies, thereby putting in place the prerequisites for replacing fossil fuels and securing the smart grid. TÜVIT is supporting the German Federal Office for Information Security (BSI) and the German Federal Ministry for Economic Affairs and Climate Action (BMWK) with the SMGW specifications. In this way, TÜVIT is making a significant contribution to greater energy efficiency and sustainability.

AI Lab

In October 2023, the AI Lab was launched as a joint venture of five TÜV organisations. Its primary objective is to support the implementation of the EU Artificial Intelligence Act (AI Act). The AI Lab will focus on the development of testing and certification methods for safety-critical AI applications, as defined in the AI Act. With the significant involvement of the TÜV NORD GROUP, we are underlining our commitment to the trustworthy and safe use of AI.

“Our goals are to create trust in technologies and make safe contributions to sustainable mobility. In innovation projects, we are analysing the opportunities and risks of AI, especially in the context of automated and connected driving.”

Jens Tobien, Consultant in Strategy & Innovation Management, TÜV NORD Mobilität

GRI 3-3

People

In a world of constant change,
we see it as a central task to strengthen our cooperation
and continuously develop our corporate culture.

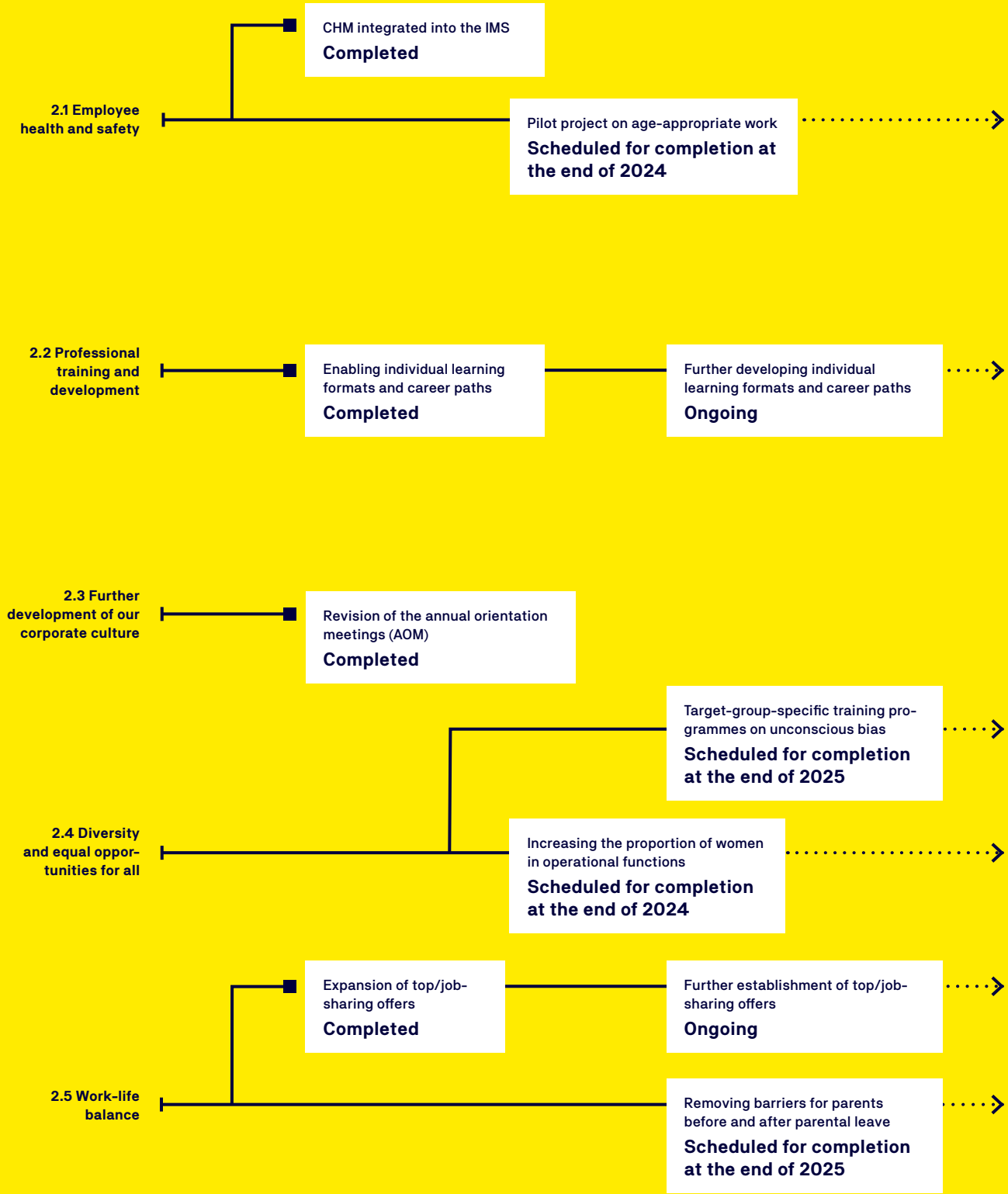
Launched in 2022, the MINDSET programme invites all employees to contribute ideas and develop offers to actively shape our corporate culture. Highlights of MINDSET have included a Social Day, on which employees spent their working hours renovating a daycare centre for children, the “New Horizon” orientation workshop and a cultural journey.

The cultural journey invited participants to get to grips with changes in the world of work. The event kicked off with executives who had been empowered and encouraged to rethink the principles of leadership and thus to actively support cultural change in the organisation. Throughout the year, the participants jointly developed approaches in various formats to topics such as leadership, communication and health and exchanged best practices.

The TÜV NORD GROUP is using the “New Horizon” orientation workshop to support employees as they ready themselves for retirement. The workshop is aimed at colleagues aged 60 and over and provides concrete support to help each of them prepare for the next phase of their life. As well as helping them plan for their retirement, it also focuses on such topics as knowledge transfer, healthcare measures and a possible “silver career”.

Given the shortage of skilled workers, employee recruitment is a key issue. Accordingly, we adopted a new recruitment strategy in 2023. The goal is to optimise the application experience for candidates by 2030 and adapt it to current needs, e. g. through faster processes and appreciative, proactive communication. The strategy is particularly focused on data-driven work, the optimisation of existing standards and the international networking of recruiters. The intention is to use new approaches to recruit more qualified candidates to fill vacancies in the coming years. Alternative formats that connect us as an employer with potential candidates were already developed and piloted in 2023. More information on recruitment can be found in the TÜV NORD GROUP’s HR report.

The TÜV NORD GROUP aligns its sustainability activities with the Sustainable Development Goals (SDGs) of the United Nations, among other things. The 17 goals promote global sustainable development and sustainable economic activity. The particular focus of the People field of action is on Goals 3, 4, 5, 8 and 10.



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

GRI 3-3, 401-3, 403-8, 404-1, 406-1

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

Topics and goals	Selected measure	Explanation	SDG
2.1 Employee health and safety	**Occupational health management (OHM) integrated into the integrated management system (IMS)**	OHM encompasses all measures and structural procedures that serve to promote the health of employees. It consists of four pillars: Occupational health and safety, workplace health promotion, company integration management and work-life balance. The Group Guideline for occupational health management (OHM) was developed in 2023. The OHM therefore now forms a key element of the IMS.	3, 8
	Pilot project on age-appropriate work	In 2024, DMT will carry out a pilot project on age-appropriate work. The pilot project will look at the different requirements and wishes of employees during the different phases of their professional lives. The aim is to analyse the specific needs of the workforce and to develop focal points for the subsequent development of tailor-made offers.	3, 8, 10
2.2 Professional training and development	**Enabling individual learning formats and career paths**	In addition to establishing specific career paths, the focus in 2023 was also on the professional development of employees. At the beginning of the year, we strategically repositioned the continuing education and lifelong learning topics. In this way, we are creating a systematic learning and training landscape within the TÜV NORD GROUP which is made up of several elements. Some aspects have already been implemented, such as the revision of the annual orientation meetings (AOM) and the transparent communication of offers. More elements will be created and integrated in the coming years.	4, 8
2.3 Further development of our corporate culture	**Revision of the annual orientation meetings (AOM)**	The new concept for the annual orientation meetings was completed in 2023. From 2024, it will apply to most German companies. The new Joint Reflection for Orientation and Further Development format promotes a modern feedback culture, individual development and regular reflection. Because we take a holistic view of corporate culture, the other material topics and goals in the People field of action also play an important role in the further development of the corporate culture.	8
2.4 Diversity and equal opportunities for all	**Target-group-specific training programmes on unconscious bias**	The intention is for the established unconscious bias training programme to be carried out increasingly in the future. The main target group includes executives and employees from the HR divison. The training programme enables its participants to recognise and dismantle (unconscious) prejudices and to promote diversity.	5, 10
	Increasing the proportion of women in operational functions	We want to increase the proportion of women in operational functions by 10 percent by 31 December 2024 compared to the end of 2021. To achieve this goal, we launched further measures in 2023 to remove barriers and promote diversity. In recruitment, we are focused on designing our job advertisements to speak to a wide range of addressees right from the start. The aim of removing bias from the selection of candidates is supported by a guide on how to conduct job interviews.	5
2.5 Work-life balance	**Expansion of top/job-sharing offers**	The top/job-sharing concept, which now has two established job tandems, has met with a consistently positive response from both employees and executives. The working time model is making an important contribution to work-life balance. At the same time, job sharing serves as an opportunity for career development and a way to ensure that knowledge is preserved when employees leave the company. The successful job tandems will provide the basis for a planned expansion of this topic in the coming years.	5, 8, 10
	Removing barriers for parents before and after parental leave	In 2023, a project group was founded with the aim of being an attractive employer for parents around the time they take parental leave and reducing existing barriers which currently exist. This includes, for example, the transparent, accessible communication of existing measures as well as the development of new ones. In 2023, specific guidelines and checklists were developed to support both executives and employees before, during and after parental leave. Also initiated was the creation of a webinar for executives which is intended to raise awareness of topics related to parental leave.	5, 8, 10

GRI 3-3, 403-8, 406-1

Highlights 2023

Health week

A key theme in 2023 was the implementation of our occupational health management system (OHM). The many measures concerned with health and well-being were rounded off with a health week at the end of the year. This is an online prevention programme for all employees, who were given the opportunity to take part in sports activities, relaxation exercises and even live cooking events. Also included in the programme were offers on the subjects of healthy nutrition and strengthening resilience.

Women in Tech: By and for women

For the “Diversity and equal opportunities” material topic the promotion of women is particularly relevant, especially in the male-dominated TIC industry. To offer women in the TÜV NORD GROUP a space to network and exchange their experiences, DMT hosted a kick-off event entitled “Women in Tech: By and for women” in 2023. The discussions included, among other things, the self-empowerment and unconscious bias aspects, which were brought to life through the use of hands-on stations, workshops, keynote talks and panel discussions. The participants had the opportunity to contribute their own ideas, which are now taken up in the context of regular events.

Cultural integration in the context of M&A activities

The aim is to increasingly integrate employees in cultural terms following company mergers, thereby making it easier for them to join the TÜV NORD GROUP. To this end, a strategy was developed that builds on the experience of past integration processes and is now an integral part of the post-merger integration process. The new standardised approach will ensure, among other things, that communicative and social aspects are given greater consideration in the integration process.

“Working within MINDSET offers employees the opportunity to contribute their own ideas, creating a corporate culture that constantly reaps the benefit of new ideas and inspiration and reinforces the company’s innovative strength.”

Melanie Ortkemper, CR Coordinator, DMT

GRI 3-3, 203-2, 301-1, 302-1, 305-5

Environment

On the path to carbon neutrality by 2030.

Our measures to reduce greenhouse gas emissions are focused primarily on two areas: Mobility-related emissions from business travel, on the one hand, and the use and maintenance of the TÜV NORD GROUP's real estate, on the other. These two areas are the biggest drivers of emissions in the TÜV NORD GROUP.

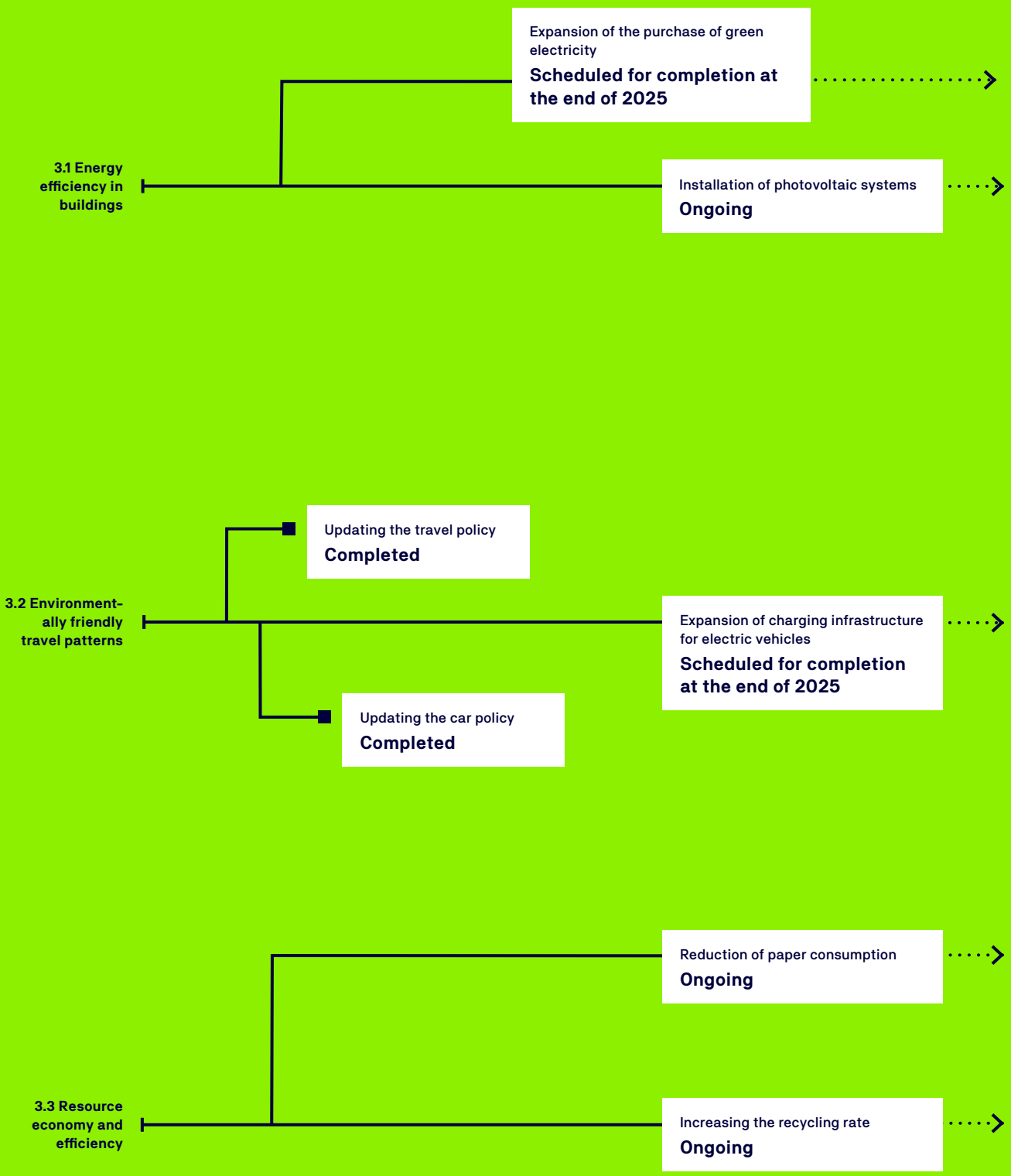
We are once again faced with the challenge of not being able to meet our set GHG targets. This is mainly due to an increasing number of business trips, which is why we have set out targeted guidelines for eco-friendly travel as part of our travel policy. For the first time, environmental and economic aspects have given equal weight. Not only that, but the revised Group works car policy agreement provides for a financial incentive for the purchase of low-emission vehicles.

All buildings managed by TÜV NORD Immobilien are already powered by electricity from renewable energy sources, as they have been for several years. In 2023, we gradually extended this approach to the buildings leased by the TÜV NORD GROUP. By 2025, where feasible, green electricity is to be purchased for all leased German sites. The planned installation of photovoltaic systems at 65 of our TÜV NORD Stations also progressed further in 2023.

In the area of waste, the TÜV NORD GROUP continues to pursue the goal of increasing the recycling rate of the total waste generated at all German sites. Paper consumption is also to be reduced. In 2023, this aim was actively promoted by the Waste Management Officer using targeted campaigns, training programmes and other measures. Additional information on the measures can be found on the following pages.

The development and offer of innovations and services that make a positive contribution to the environment plays an important role in the TÜV NORD GROUP. The work of the experts in the TÜV NORD GROUP includes the performance of certifications of sustainable standards or tests and inspections in the industrial sector. The TÜV NORD GROUP also offers suitable services to provide support in the areas of environmental education and the energy transition as well as a safe mobility transformation.

The TÜV NORD GROUP aligns its sustainability activities with the Sustainable Development Goals (SDGs) of the United Nations, among other things. The 17 goals promote global sustainable development and sustainable economic activity. The particular focus of the Environment field of action is on Goals 7, 11, 12 and 13.



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

GRI 3-3, 203-2, 303-1, 305-1, 305-2, 305-3, 305-5

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

Topics and goals	Selected measure	Explanation	SDG
3.1 Energy efficiency in buildings	**Expansion of the purchase of green electricity**	All buildings managed by TÜV NORD Immobilien already use 100% green electricity. By 2025, the plan is to ensure that this is also the case at 80% of our TÜV NORD Stations in order to reduce energy-related greenhouse gas emissions. By the end of 2023, this had already been implemented at 108 TÜV NORD Stations. The remaining 54 TÜV NORD Stations will follow in the coming years.	7, 11, 13
	Installation of photovoltaic systems	The installation of photovoltaic systems at 65 of our TÜV NORD Stations progressed further in 2023. This measure is being carried out in parallel with the expansion of the charging infrastructure for electric vehicles and a fundamental renovation and modernisation of the TÜV NORD Stations. Three vehicle inspection centres have already been equipped with PV systems. A further 22 installations are currently under construction or in the planning stage. The original target for completion by the end of 2025 is expected to be delayed due to changed framework conditions and delays on the part of service providers.	7, 11, 13
3.2 Environmentally friendly travel patterns	**Updating the travel policy**	In 2022, we started updating our travel policy, and the new version was successfully completed in 2023. Our goal of taking greater account of sustainability criteria in business travel has been achieved. For example, the preferential use of trains is now stipulated, and low-consumption and emission-free vehicles must be booked where rental cars are needed. The venues for face-to-face events are chosen in such a way that the amount of travel can be reduced to a minimum. In addition, we have reduced the frequency of face-to-face meetings in favour of an increase in online meetings.	13
	Updating the car policy	Our car policy was also revised in 2023, and sustainability aspects were increasingly integrated into it. For example, there is now a stronger financial incentive to opt for low-emission company cars. The revised policy is already having a positive impact. A significant increase in electric vehicle orders was recorded after its publication.	13
	Expansion of charging infrastructure for electric vehicles	In 2023, we successfully pushed ahead with the promotion of electromobility and the expansion of the charging infrastructure at the TÜV NORD GROUP sites in Germany. In addition to the main sites, there are now also charging points for electric vehicles at smaller locations. In 2023, a total of 32 charging points were built. A further 68 charging points will be completed in 2024. This is part of a larger project that also includes the installation of photovoltaic systems and the energy-efficient renovation of the TÜV NORD Stations. A further 22 charging points have been installed at three stations. Planning and construction of additional charging stations has already begun at 22 TÜV NORD Stations. The planned expansion of charging stations at 65 TÜV NORD Stations by the end of 2025 is expected to take place later than planned. This is due to changed framework conditions and delays on the part of service providers.	7, 11, 13
3.3 Resource economy and efficiency	**Reduction of paper consumption**	The original target (10% annual reduction in paper consumption) has been adjusted for reasons of practicality. The previous linear reduction strategy has proven to be ineffective. We are focusing on a gradual reduction based on specific measures. The principal goal remains a steady reduction of paper consumption. This is also confirmed by the current key figures. A significant and steady reduction has been recorded in recent years. Across Germany, 343 tonnes of paper were consumed in 2023, compared to 767 tonnes in 2019.	12
	Increasing the recycling rate	Every year, the TÜV NORD GROUP initiates measures to increase the recycling rate in order to recycle unavoidable waste. In 2023, this included, among other things, a pilot project in which discarded workwear was refurbished and processed into insulating wool. In addition, in collaboration with NABU (the German Nature And Biodiversity Conservation Union), old company mobile phones were collected and recycled after the appropriate deletion of data and technical preparation.	12

GRI 3-3, 203-2, 303-1, 305-5

Highlights 2023

New PV systems for the TÜV NORD GROUP

In 2023, the 1,650-square-metre PV system on the roof of the TÜV NORD GROUP's IFM building in Essen was put into operation. The annual electricity yield of the installation is estimated at 300,000 kWh. 95% of the energy generated is used to supply the TÜV NORD CAMPUS, and 5% is fed into the public grid. The commissioning of the PV system at the Essen site is just one example of the increased installation of PV systems on buildings of the TÜV NORD GROUP. Work also went on in 2023 to push ahead with the installation of PV systems at TÜV NORD Stations. Of the planned 65 installations, 22 are currently under construction or in the planning stage. Three vehicle inspection centres have already been equipped with PV systems.

Recycling old TÜV NORD flags

In cooperation with the "Taschentalent" integrative sewing project, 1,060 backpacks were made from TÜV NORD flags bearing the old logo. A total of 200 flags consisting of more than 900 square metres of fabric were processed. The decision to produce a practical backpack was made by the sewing group for refugee and non-refugee women in consultation with TÜV NORD employees. The blue and white bags with their colourful carrying straps were sold at the TÜV NORD GROUP's employee party, TÜV NORD in Concert, for a nominal fee of five euros.

TÜV SPACE

In 2023, TÜV SPACE was launched as a pilot project at the Hanover and Hamburg sites. The aim of the project is to develop new ideas for office space and to enhance its attractiveness. At the same time, the redesign is intended to make more efficient use of the premises. The first drafts are currently being developed in consultation with employees. Desk sharing is also going to be considered and used more frequently in the future.

"TÜV NORD Nederland has introduced the sustainable material inventory (SMI) system to identify the recycling potential of materials during demolition or conversion work. This is an important step in the direction of circular economy and a smaller environmental footprint."

Paul van Enckevort, Senior Vice President Certification, TÜV NORD Nederland

Annex

25 The profile of the TÜV NORD GROUP
26 Memberships and awards
27 Table of key figures
36 GRI content index
44 Independent auditor's report
46 Legal notice

GRI 2-1, 2-6, 2-9, 2-11, 2-12, 2-23

The profile of the TÜV NORD GROUP

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

With our team of more than 14,000 dedicated specialists in the six business units of Industrial Services, Mobility, Engineering and Natural Resources, Aerospace, Training and IT, along with Holding/Services, we attach great importance to responsible cooperation with our customers. Our wide range of services is aimed at global corporations as well as private individuals. With our companies in the most important markets on all continents, we guarantee the highest standards of safety and reliability.

In our core business, we take responsibility for people, technology and the environment. Our tests are based on national and international standards as well as legal requirements. At the same time, we are an important partner in the development of new, groundbreaking safety standards. With our audits and advisory activities, we have a positive effect on our customers.

Our own corporate sustainability is pooled centrally in the Sustainability and Integrated Management System division. This is the overall responsibility of the Chairman of the Board of Management.

One third of the Board of Management is female. It consists of CEO Dr. Dirk Stenkamp, CFO Jürgen Himmelsbach and Chief Human Resources Officer Dr. Astrid Petersen. The members of the Board of Management of TÜV NORD AG are appointed by the Supervisory Board. The Group Executive Committee consists of the Board of Management and one representative from each of the six business units and is responsible for managing the operational activities of the TÜV NORD GROUP.

TÜV NORD AG, headquartered in Hanover, is directly dependent on TÜV Nord Holding GmbH & Co. KG, Hamburg, and TÜV HSA Holding GmbH & Co. KG, Hanover, and indirectly dependent on TÜV Nord e.V. and TÜV Hannover/Sachsen-Anhalt e.V. in accordance with Section 17 of the German Stock Corporation Act. TÜV NORD AG, headquartered in Hanover, is directly dependent on TÜV Nord Holding GmbH & Co. KG, Hamburg, and TÜV HSA Holding GmbH & Co. KG, Hanover, and indirectly dependent on TÜV Nord e.V. and TÜV Hannover/Sachsen-Anhalt e.V. in accordance with Section 17 of the German Stock Corporation Act. As of 31 December 2023, 91 companies, including TÜV NORD AG, were included in the consolidated financial statements, 45 of them in Germany and 46 abroad.

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

Title	Adopted by	Scope	Link
Code of Conduct	Group Executive Committee	Group-wide	www.tuev-nord-group.com/fileadmin/Content/TUEV_NORD_GROUP/tuev-nord-group-code-of-conduct.pdf
Values and Policies (website)	Group Executive Committee	Group-wide	www.tuev-nord-group.com/en/company/values-and-guidelines/
Corporate Responsibility policy	Group Executive Committee	Group-wide	www.tuev-nord-group.com/fileadmin/Content/TUEV_NORD_GROUP/files/CR_Policy.pdf
Declaration of Principles on Respect for Human Rights	Board of Management	Group-wide	www.tuev-nord.de/fileadmin/Content/TUEV_NORD_DE/zertifizierung/general_information/tuev-nord-cert-human-rights-policy.pdf
Compliance Code for Suppliers and Business Partners	Group Executive Committee	German companies of the TÜV NORD GROUP, where these companies purchase services from TÜV NORD Service GmbH & Co. KG . All other companies are obliged to organise and implement their procurement processes themselves in accordance with established Group policies.	www.tuev-nord.de/fileadmin/Content/TUEV_NORD_DE/pdf/kodex-businesspartner.pdf

GRI 2-28

Memberships and awards

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

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

Recertification in 2021 for entire Group (Germany), since 2012 (German only)

Awarded the accolade of LEADING EMPLOYER, in the top 1 % of all employers in Germany (German only)

Award as “MINT Minded Company” (German only)

EcoVadis Sustainability Rating – again awarded Gold Status[1]

Voluntary commitment signed in 2018, valid indefinitely (German only)

Additional awards given to the TÜV NORD GROUP can be found **here**.

[1] The assessment refers to the year 2023.

GRI 2-6, 2-7, 205-2, 308-1, 402-1

Table of key figures

	Unit	2019	2021	2022	**2023**	GRI dis-closure
General key data on the Group						
Employees[1] (total number)	Number	14,088	14,253	14,477	14,271	2-7
Employees[2] (full-time equivalent)	Number	11,276	11,959	12,238	12,346	2-7
Group companies[3], total	Number	85	83	86	91	2-6
of which in Germany	Number	42	41	42	45	2-6
of which abroad	Number	43	42	44	46	2-6
Revenue	€ million	1,282.4	1,369.3	1,451.8	1,583.3	2-6
Total capitalisation	€ million	1,042.9	1,102.40	1,105.2	1,192.3	2-6
of which liabilities and provisions	€ million	918.9	943.7	776.8	858.3	2-6
of which equity	€ million	124.0	158.7	328.4	334	2-6
Scope of products or services provided[4] as number of business units	Number	6	6	6	6	2-6
Key data on the Company field of action						
Minimum notice period typically granted to employees and their representatives before significant operational changes that may have a noticable affect on them are implemented	Weeks	4	4	4	4	402-1
New suppliers evaluated according to environmental criteria[5]	Proportion	97%	100%	100%	100%	308-1
Percentage of suppliers[6] validated based on environmental criteria, by total purchase volume	Proportion	26%	72%	93%	93%	308-1
Members of the controlling body who have received information about the strategies and measures of the TÜV NORD GROUP to combat corruption[7]	Number	130	✓ 150	150	97	
	Proportion	100%	✓ 100%	100%	100%	205-2
Employees who have received information about the strategies and measures of the TÜV NORD GROUP to combat corruption[8]	Number	13,958	✓ 14,103	14,367	14,187	
	Proportion	100%	✓ 100%	100%	100%	205-2
Business partners who have received information about the strategies and measures of the TÜV NORD GROUP to combat corruption[9]	Number	29	✓ 31	35	40	
	Proportion	100%	✓ 100%	100%	100%	205-2

[1] Average of the total workforce in 2023.
[2] Average of active permanent staff in 2023.
[3] The information relates to all affiliated companies included in the consolidated financial statements. In addition, at the end of 2023 (2022, 2021), there were 79 (87, 85) affiliates not included in the consolidated financial statements, 8 (7, 6) affiliates valued at equity, 9 (8, 8) affiliates and joint ventures not valued at equity, and 7 (7, 6) other holdings.
[4] This includes all services provided in the business units Industrial Services, Mobility, Training, Natural Resources, Aerospace and IT.
[5] The information relates to suppliers with technical and revenue relevance pursuant to supplier management in the Group's procurement department, currently limited to German companies.
[6] See footnote 5.
[7] Including the Board of Management and the Supervisory Board of TÜV NORD AG, expressed in headcount as an annual average.
[8] Given in headcount as an annual average, excluding TÜV NORD members of the Supervisory Board.
[9] This includes all suppliers with technical and revenue relevance which were newly registered by the central purchase department. All newly registered key suppliers are informed about the TÜV NORD GROUP's compliance code for suppliers and business partners.

GRI 2-7, 2-30

	Unit	2019	2021	2022	**2023**	GRI disclosure
Key data on the People field of action[10]						
Permanent employees in the Group[11], total	Number		9,608	10,257	10,959	2-7
of whom female	Number		2,787	3,076	3,282	2-7
of whom male	Number		6,821	7,181	7,677	2-7
of whom permanently employed in Germany[12], total	Number	7,894	8,215	8,136	8,142	2-7
of whom female	Number	2,201	2,346	2,336	2,319	2-7
of whom male	Number	5,693	5,869	5,800	5,823	2-7
Fixed-term employees across the Group[13], total	Number		1,731	1,828	1,881	2-7
of whom female	Number		424	413	431	2-7
of whom male	Number		1,307	1,415	1,450	2-7
of whom fixed-term employees In Germany[14], total	Number	621	498	532	273	2-7
of whom female	Number	315	261	266	124	2-7
of whom male	Number	306	237	266	149	2-7
Full-time employees across the Group, total	Number		9,767	10,486	11,235	2-7
of whom female	Number		2,207	2,434	2,678	2-7
of whom male	Number		7,560	8,052	8,557	2-7
of whom full-time employees in Germany, total	Number	7,163	7,253	7,231	7,057	2-7
of whom female	Number	1,605	1,662	1,644	1,555	2-7
of whom male	Number	5,558	5,591	5,587	5,502	2-7
Part-time employees across the Group, total	Number		1,572	1,679	1,739	2-7
of whom female	Number		1,004	1,068	1,063	2-7
of whom male	Number		568	611	676	2-7
of whom part-time employees in Germany, total	Number	1,352	1,460	1,517	1,492	2-7
of whom female	Number	911	945	971	916	2-7
of whom male	Number	441	515	546	576	2-7
Employees across the Group covered by collective bargaining	Proportion		73%	71.7%	63.0%	2-30
Employees in Germany covered by collective bargaining	Proportion	86%	85%	86.7%	83.0%	2-30

[10] Unless otherwise stated, the Group-wide figures under "People" refer to the total workforce of the international companies currently integrated in the Corporate Responsibility Progress Report (see p. 02) as well as to the active permanent staff in Germany, according to employee statistics, excluding non-consolidated companies. The number of employees, unless shown otherwise, is specified as a headcount. The Germany-wide data are presented separately in order to ensure comparability with the coming years, in which the step-by-step integration of further international companies into the CR reporting is planned. The "other" category was also included. Since there were no reports in this category, it is not included in the table.

[11] For 2023 (2022, 2021), a total of 134 (80, 127) employees could not be evaluated in terms of their employment status (permanent or fixed-term), and these employees are therefore excluded. For 2021, an estimate was made based on the fixed-term quota recorded among the remaining employees.

[12] See footnote 11.

[13] See footnote 11.

[14] See footnote 11.

GRI 401-1

	Unit	2019	2021	2022	**2023**	GRI disclosure
New employees across the Group during the reporting	Proportion		12.1%	15.1%	15.9%	
period[15], total	Number		1,355	1,806	1,996	401-1
of whom female	Number		439	648	573	401-1
of whom male	Number		916	1,158	1,423	401-1
of whom aged 30 and below	Number		540	596	769	401-1
of whom female	Number		163	223	239	401-1
of whom male	Number		377	373	530	401-1
of whom aged 30 – 50	Number		694	988	1,024	401-1
of whom female	Number		230	348	294	401-1
of whom male	Number		464	640	730	401-1
of whom aged 50 or over	Number		117	222	203	401-1
of whom female	Number		44	77	40	401-1
of whom male	Number		73	145	163	401-1
of whom new employees in Germany during the reporting	Proportion	10.9%	8.5%	10.2%	11.0%	
period[16], total	Number	926	737	870	913	401-1
of whom female	Number	363	274	376	318	401-1
of whom male	Number	563	463	494	595	401-1
of whom aged 30 and below	Number	285	246	272	328	401-1
of whom female	Number	112	80	116	109	401-1
of whom male	Number	173	166	156	219	401-1
of whom aged 30 – 50	Number	517	394	483	512	401-1
of whom female	Number	202	153	206	187	401-1
of whom male	Number	315	241	277	325	401-1
of whom aged 50 or over	Number	124	93	115	73	401-1
of whom female	Number	49	39	54	22	401-1
of whom male	Number	75	54	61	51	401-1

[15] This includes newly appointed and reappointed permanent staff presented as a headcount. Appointments and takeovers of trainees and temporary staff are not included. For 2023 (2022, 2021), the status of 13 (3, 4) persons could not be clearly evaluated, so these are excluded here.

[16] See footnote 15.

GRI 401-1, 401-3

	Unit	2019	2021	2022	**2023**	GRI dis-closure
Employee turnover during the reporting period, Group-wide[17],	Proportion		6.8%	7.6%	8.3%	
total	Number		763	910	1,036	401-1
of whom female	Number		268	294	286	401-1
of whom male	Number		495	616	750	401-1
of whom aged 30 and below	Number		201	246	252	401-1
of whom female	Number		76	101	82	401-1
of whom male	Number		125	145	170	401-1
of whom aged 30 – 50	Number		467	556	656	401-1
of whom female	Number		160	155	173	401-1
of whom male	Number		307	401	483	401-1
of whom aged 50 or over	Number		94	108	128	401-1
of whom male	Number		31	38	31	401-1
of whom female	Number		63	70	97	401-1
of which employee turnover during the reporting period in	Proportion	3.9%	4.2%	4.5%	4.1%	
Germany[18], total	Number	325	362	385	341	401-1
of whom female	Number	128	150	156	113	401-1
of whom male	Number	197	212	229	228	401-1
of whom aged 30 and below	Number	68	56	74	50	401-1
of whom female	Number	36	26	40	15	401-1
of whom male	Number	32	30	34	35	401-1
of whom aged 30 – 50	Number	202	230	250	243	401-1
of whom female	Number	72	95	91	83	401-1
of whom male	Number	130	135	159	160	401-1
of whom aged 50 or over	Number	55	75	61	48	401-1
of whom female	Number	20	28	25	15	401-1
of whom male	Number	35	47	36	33	401-1
Employees entitled to parental leave, Group-wide[19], total	Number		9,597	9,730	9,154	401-3
of whom female	Number		2,898	3,021	2,806	401-3
of whom male	Number		6,699	6,709	6,348	401-3
of whom employees entitled to parental leave, in Germany[20], total	Number	8,515	8,654	8,653	8,395	401-3
of whom female	Number	2,516	2,594	2,592	2,429	401-3
of whom male	Number	5,999	6,060	6,061	5,966	401-3

[17] This includes external departures/turnover (voluntary resignations) of permanent staff presented as a headcount. For 2023 (2022, 2021), the status of 7 (1, 1) persons could not be clearly evaluated, so these are excluded here.
[18] See footnote 17.
[19] For 2023 (2022, 2021), the status of a total of 154 (95, 59) employees could not be evaluated, so these are excluded here.
[20] See footnote 19.

GRI 401-3

	Unit	2019	2021	2022	2023	GRI disclosure
Employees who have taken parental leave, Group-wide[21], total	Number		500	496	450	401-3
of whom female	Number		175	170	169	401-3
of whom male	Number		325	326	281	401-3
of whom employees who have taken parental leave, in Germany[22], total	Number	317	444	453	399	401-3
of whom female	Number	101	152	141	133	401-3
of whom male	Number	216	292	312	266	401-3
Employees who returned to work after parental leave, Group-wide[23], total	Number		352	398	337	401-3
	Number		79	87	91	
of whom female	Proportion		n/a	92.6%	87.5%	401-3
	Number		273	311	246	
of whom male	Proportion		n/a	100%	98.8%	401-3
of whom employees who returned to work after the end of parental leave, in Germany[24], total	Number	235	313	330	297	401-3
	Number	51	66	59	63	
of whom female	Proportion	88%	91.7%	90.8%	86.3%	401-3
	Number	184	247	271	234	
of whom male	Proportion	99%	100%	100%	99.2%	401-3
Employees who returned to work after the end of parental leave and were still employed 12 months after their return to work, Group-wide[25], total	Number		298	290	349	401-3
	Number		69	61	83	
of whom female	Proportion		n/a	71.8%	88.3%	401-3
	Number		229	229	266	
of whom male	Proportion		n/a	83.9%	92.0%	401-3
of whom employees who returned to work at the end of parental leave and were still employed 12 months after their return to work, in Germany[26], total	Number	207	256	289	306	401-3
	Number	46	54	61	54	
of whom female	Proportion	79%	87.1%	83.6%	88.5%	401-3
	Number	161	202	228	252	
of whom male	Proportion	89%	93.5%	92.3%	92.3%	401-3

[21] For 2023 (2022, 2021), the status of a total of 154 (95, 59) employees could not be evaluated, so these are excluded here.
[22] See footnote 22.
[23] For 2023 (2022, 2021), the status of a total of 519 (397, 543) employees could not be evaluated, so these are excluded here.
[24] See footnote 23.
[25] See footnote 23.
[26] See footnote 23.

GRI 403-8, 403-9, 404-1, 405-1

	Unit	2019	2021	2022	**2023**	GRI disclosure
Employees who are covered by an internally audited management system for occupational health and safety[27]	Number	7,618	7,501	13,022	12,954	
	Proportion	100%	100%	100%	100%	403-8
Employees who are covered by an externally certified management system for occupational health and safety[28]	Number	1,912	2,131	5,894	7,812	
	Proportion	22%	28%	41%	60%	403-8
Number and proportion of documentable work-related injuries[29]	Number	84	88	88	105	
	Rate	7.11	7.10	6.70	8.10	403-9
Average budget for education and training per employee, Group-wide[30]	€		✓ 832	✓ 975.7	✓ 1,089.4	404-1
Average budget for education and training per employee, in Germany[31]	€	1,034	✓ 1,002	✓ 1,303.1	✓ 1,530.5	404-1
Employees by gender, Group-wide						
of whom female	Proportion		28.4%	✓ 28.9%	✓ 29.0%	405-1
of whom male	Proportion		71.6%	✓ 71.1%	✓ 71.0%	405-1
Employees by gender, in Germany						
of whom female	Proportion	30%	30.1%	✓ 30%	✓ 29.1%	405-1
of whom male	Proportion	70%	69.9%	✓ 70%	✓ 70.9%	405-1
Employees by age group, Group-wide						
under 30 years of age	Proportion		12.5%	✓ 13%	✓ 14.1%	405-1
30 – 50 years of age	Proportion		50.4%	✓ 51.4%	✓ 52.6%	405-1
over 50 years of age	Proportion		37.1%	✓ 35.6%	✓ 33.3%	405-1
Employees by age group, in Germany						
under 30 years of age	Proportion	10%	9.8%	✓ 10.4%	✓ 11.3%	405-1
30 – 50 years of age	Proportion	47%	47.2%	✓ 46.9%	✓ 48.5%	405-1
over 50 years of age	Proportion	43%	43%	✓ 42.7%	✓ 40.2%	405-1

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

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

[29] Since 2022, accidents leading to the loss of one working day or more have been counted as loss of working hours. The evaluation is carried out across all companies of the TÜV NORD GROUP and is listed per 1,000 FTE. The ratio refers to 1 million working hours.

[30] The figure refers to average FTE. For 2023, the status of a total of 587 employees could not be evaluated.

[31] The figure refers to the average FTE of SAP HR companies. For 2023, the status of a total of 448 employees could not be evaluated.

GRI 405-1

	Unit	2019	2021	2022	2023	GRI dis-closure
Proportion of employees with a major disability (employees), Group-wide[32]	Proportion		3.0%	2.9%	2.5%	405-1
Proportion of employees with a major disability (employees), in Germany[33]	Proportion	4%	3.9%	3.9%	3.5%	405-1
Individuals on management bodies by gender, Group-wide[34]						
female	Proportion		17%	16.7%	13.9%	405-1
male	Proportion		83%	83.3%	86.1%	405-1
Individuals on management bodies by gender, in Germany[35]						
female	Proportion	15%	16.8%	16.8%	11.5%	405-1
male	Proportion	85%	83.2%	83.2%	88.5%	405-1
Individuals on management bodies by age group, Group-wide						
under 30 years of age	Proportion		0%	0%	1.0%	405-1
30 – 50 years of age	Proportion		27.3%	25.9%	29.7%	405-1
over 50 years of age	Proportion		72.7%	74.1%	69.3%	405-1
Individuals on management bodies by age group, in Germany						
under 30 years of age	Proportion	0%	0%	0%	0%	405-1
30 – 50 years of age	Proportion	36%	26.7%	26.7%	26.4%	405-1
over 50 years of age	Proportion	64%	73.3%	73.3%	73.6%	405-1
Proportion of individuals with a major disability (individuals in management bodies), Group-wide[36]	Proportion		1%	1.9%	1.0%	405-1
Proportion of individuals with a major disability (individuals in management bodies), in Germany[37]	Proportion	1%	1%	1%	1.1%	405-1

[32] For 2023 (2022), the status of a total of 258 (185) employees could not be evaluated.
[33] See footnote 32.
[34] This includes members of the Board of Management, general managers and executives with special power of attorney. A subsequent correction had to be made for 2022.
[35] See footnote 34.
[36] For 2023 (2022), the status of a total of 258 (185) employees could not be evaluated.
[37] See footnote 36.

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

	Unit	Base year 2019	2022	2023	GRI dis-closure
Key data on the Environment field of action[38]					
Direct GHG emissions (scope 1)					
Total Group-wide	**t CO_2e**	**17,036**	**15,125**	**12,404**	305-1
of which vehicle fleet	t CO_2e	9,479	9,901	8,114	305-1
of which gas	t CO_2e	6,445	5,184	4,146	305-1
of which heating oil	t CO_2e	226	23	20	305-1
of which coolants and refrigerants	t CO_2e	886	18	124	305-1
Indirect energy-related GHG emissions (scope 2)					
Total Group-wide	**t CO_2e**	**8,249**	**9,154**	**11,280**	305-2
of which purchased electricity	t CO_2e	7,489	7,448	9,965	305-2
of which electric vehicle fleet	t CO_2e	60	117	133	305-2
of which district heating	t CO_2e	760	1,706	1,315	305-2
Other indirect GHG emissions (scope 3)					
Total Group-wide	**t CO_2e**	**29,329**	**23,665**	**29,851**	305-3
of which potable water	t CO_2e	86	11	11	305-3
of which paper	t CO_2e	1,986	646	954	305-3
of which upstream energy and fuel (WTT)	t CO_2e	7,647	6,243	6,408	305-3
of which business trips by air	t CO_2e	7,386	4,668	9,119	305-3
of which business trips by train[39]	t CO_2e	299	7	566	305-3
of which business trips by rental car	t CO_2e	570	1,298	1,514	305-3
of which business trips by car	t CO_2e	11,178	10,781	11,266	305-3
of which wastewater	t CO_2e	177	11	13	305-3
GHG emissions (scope 1, 2 and 3)					
Total Group-wide	**t CO_2e**	**54,614**	**47,945**	**53,534**	305-1, 305-2, 305-3

[38] Unless otherwise stated, the Group-wide disclosures under "Environment" relate to all fully consolidated companies of the TÜV NORD GROUP (see TÜV NORD GROUP Financial Report). Number of employees included in intensity calculations according to Financial Report, see page 27 of this progress report. If data were not yet available by the time the report was complete, the values were extrapolated on the basis of the previous year's results. The share of the projections in the total reported emissions amounts to approx. 30% in the area of electricity, approx. 45% for natural gas, approx. 65% for district heating, approx. 90% for water consumption. Calculations were made in accordance with the Greenhouse Gas Protocol. Source of emission factors and the consumed values for global warming potential: DEFRA 2023, 2022 and 2019 for the corresponding year, Ecoinvent 3.9.1 and GEMIS 5. For rail journeys, company information on DB environmental indicators was used.

[39] The difference to 2022 can be explained in particular by a general increase in the number of kilometres driven and improved data collection abroad.

GRI 301-1, 302-1, 302-3, 303-5, 305-1, 305-2, 305-3, 305-4

	Unit	Base year 2019	2022	2023	GRI disclosure
Intensity of GHG emissions (scope 1, 2 and 3)					
GHG emissions per employee	t CO_2e/FTE	4.84	3.92	4.34	305-4
Gross volume of direct and indirect GHG emissions from real estate use (scope 1, 2 and 3)					
Group-wide	t CO_2e	23,280	18,616	20,864	305-1, 305-2, 305-3
GHG emissions from real estate use per employee	t CO_2e/FTE	2.06	1.52	1.69	305-4
Gross volume of direct and indirect GHG emissions from business trips (scope 1, 2 and 3)					
Group-wide	t CO_2e	31,334	29,329	32,670	305-1, 305-2, 305-3
GHG emissions from business trips per employee	t CO_2e/FTE	2.78	2.40	2.65	305-4
Extent of GHG emission reductions directly resulting from emission reduction initiatives in each year compared to 2019[40]					
Group-wide	t CO_2e	0	6,669	1,856	305-5
Total weight of paper consumed[41]					
Total Group-wide	**t**	**1,566**	**562**	**414**	301-1
of which from non-renewable materials	t	0	0	0	301-1
of which from renewable materials	t	1,566	562	414	301-1
of which from recycled materials	%	10	14	14	301-2
Water and wastewater[42]					
Consumption of water Group-wide	m^3	86,623	71,539	63,404	303-5
Energy consumption within the organisation					
Total energy consumption Group-wide	**MWh**	**67,813**	**64,447**	**62,211**	302-1
of which fuel consumption from non-renewable sources, Group-wide[43]	MWh	37,273	35,289	28,610	302-1
Total electricity consumption Group-wide	**MWh**	**30,540**	**29,158**	**33,601**	302-1
Total heat energy consumption Group-wide	**MWh**	**37,273**	**35,289**	**28,610**	302-1
Energy intensity					
Energy consumption intensity	kWh/FTE	6.01	5.27	5.04	302-3

[40] The figure refers to the reduction of the total gross volume of GHG emissions.
[41] In 2022, for the first time, the quantities generated by decentralised commissioning were also taken into account.
[42] The measurement corresponds to freshwater consumption, determined by water meters. We assume that the total amount of wastewater will be the same.
[43] Fuels for thermal energy were included here.

GRI content index

For the period 1 January 2023 – 31 December 2023, the TÜV NORD GROUP has reported the information mentioned in this GRI Index with reference to the GRI Standards 2021.

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

GRI Standard	Disclosure	Reference	Validated	Omission/explanation
GRI 2: General information	2-12 Role of the highest governance body in overseeing the management of the impact	The profile of the TÜV NORD GROUP, p. 25		The Board of Management, together with one executive from each of the six business units, makes up the Group Executive Committee. The tasks of the Group Executive Committee include the adoption of relevant strategies and goals relating to the sustainable development of the TÜV NORD GROUP and the adoption of the company-wide mission statement and corporate values. In addition, the Group Executive Committee is involved in the process of developing the material topics and responsible for approving them.
	2-13 Delegation of responsibility for managing impacts	Our Corporate Responsibility Strategy 2025, p. 08	✓	Corporate responsibility falls within the remit of the Chairman of the Board of Management. Further responsibilities lie with the heads of the business and central units and, at company level, with the respective company boards of management. The relevant departments are tasked with implementing the topics approved by the Group Executive Committee. In terms of content, responsibility for the topics lies with the staff function of the CR management of TÜV NORD AG. In the business units, this task falls to the CR coordinators.
	2-14 Role of the highest governance body in sustainability reporting			The Chairman of the Board of Management reviews and approves the Corporate Responsibility Report in the TÜV NORD GROUP. He then informs the Group Executive Committee. The material topics are reviewed and approved by him and by the Group Executive Committee.
	2-22 Statement on sustainable development strategy	Preface (interview), pp. 06 – 07		
	2-23 Policy commitments	Our Corporate Responsibility Strategy 2025, p. 08 The profile of the TÜV NORD GROUP, p. 25	✓	Precautionary approach or precautionary principle: We are establishing corporate responsibility as the evaluation parameter for our innovations and services and especially promoting ideas and concepts that will contribute to sustainable development. In the context of continuous sustainability assessments for innovation projects, we ensure that, in addition to the opportunities, possible sustainability risks associated with emerging products and services can also be identified and addressed. Systematic risk and opportunity management is integral to our corporate governance.
	2-24 Embedded policy commitments	Our Corporate Responsibility Strategy 2025, p. 08	✓	
	2-25 Processes to remediate negative impacts	Our Corporate Responsibility Strategy 2025, p. 08 Management approaches in Companies, People, Environment fields of action, pp. 12, 16, 20, List of measures and highlights 2023 Company, People, Environment fields of action pp. 13 – 15, 17 – 19, 21 – 23		Group Guideline 233 “General Equal Treatment (GET) in accordance with Germany’s General Act on Equal Treatment” establishes and communicates the process and sequence of actions for the handling of GET complaints within the Group.

GRI Standard	Disclosure	Reference	Validated	Omission/explanation
GRI 2: General information	2-26 Mechanisms for seeking advice and raising concerns	Our Corporate Responsibility Strategy 2025, p. 08		By way of response to possible human rights violations in the course of our business activities, we have established effective complaint mechanisms: Affected parties and other whistleblowers have the opportunity to report human rights violations, for example via the existing Compliance Management System. Moreover, there are numerous other complaint channels, for example via direct line managers, the Board of Management, the executive board of the company or the Compliance point of contact. When it comes to reporting compliance violations, we provide various channels within the Group that can be used both internally and externally. These include a whistleblower system on the intranet, a reporting form on the Company website and a separate compliance e-mail address. Employees can also contact their line managers. In addition, for more than ten years we have employed an ombudsperson to whom information on violations can be passed on – anonymously, if desired. The ombudsperson is also the point of contact for complaints regarding the Supply Chain Due Diligence Act. Likewise, a complaints process in respect of violations and discrimination in accordance with the principles of general equal treatment has been established and anchored in the Group in the form of Group Guideline 233 “General Equal Treatment (GET) in accordance with Germany’s General Act on Equal Treatment”.
	2-27 Compliance with laws and regulations			The total number of material findings (marked as relevant to the Group) is 12. During the reporting period, there were no material violations of laws and regulations or higher fines imposed that would have required disclosure.
	2-28 Membership associations	Memberships and Awards, p. 26		
	2-29 Approach to stakeholder engagement	Foreword (interview), pp. 06 – 07 Materiality of our CR topics, pp. 10 – 11	✓	
	2-30 Collective bargaining agreements	Key data on People field of action, pp. 28 – 33	✓	
GRI 3: Material topics	3-1 Procedure to determine material topics	Materiality of our CR topics, pp. 10 – 11	✓	
	3-2 List of material topics	Materiality of our CR topics, pp. 10 – 11	✓	
	3-3 Management of material topics	Our CR Roadmap 2022 – 2025, p. 09 Management approaches in Company, People, Environment fields of action, pp. 12, 16, 20 List of measures and highlights 2023 Company, People, Environment fields of action, pp. 13 – 15, 17 – 19, 21 - 23	✓ ✓	

GRI Standard	Disclosure	Reference	Validated	Omission/explanation
Material topics 2023				
Company field of action				
Sustainable innovations and services				
GRI 3: Material topics	3-3 Management of material topics	Management approach Company field of action, p. 12 List of measures and highlights 2023 Company field of action, pp. 13 – 15	✓	
GRI 203: Indirect economic impacts	203-2 Significant indirect economic impacts	Company field of action, pp. 12 – 15 Environment field of action, pp. 20 – 23		
Digital business models, processes and tools				
GRI 3: Material topics	3-3 Management of material topics	Management approach Company field of action, p. 12 List of measures and highlights 2023 Company field of action, pp. 13 – 15	✓	
GRI 203: Indirect economic impacts	203-2 Significant indirect economic impacts	Company field of action, pp. 12 – 15		
Trustworthiness and setting an example				
GRI 3: Material topics	3-3 Management of material topics	Management approach Company field of action, p. 12 List of measures and highlights 2023 Company field of action, pp. 13 – 15	✓	
GRI 205: Anti-corruption	205-2 Communication and training in anti-corruption policies and procedures	Our Corporate Responsibility Strategy 2025, p. 08 Company field of action, pp. 13 – 15 Key data for Company field of action, p. 27	✓	
GRI 308: Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	Our Corporate Responsibility Strategy 2025, p. 08 Management approach Company field of action, p. 12 List of measures Company field of action, p. 14 Key data for Company field of action, p. 27		
GRI 415: Public Policy	415-1 Political contributions			The TÜV NORD GROUP's Code of Conduct stipulates that no monetary or non-monetary donations to political parties are permitted.

GRI Standard	Disclosure	Reference	Validated	Omission/explanation
Customer relationships				
GRI 3: Material topics	3-3 Management of material topics	Company field of action, pp. 12 – 15		
GRI 413: Local communities	413-1 Operations with local community engagement, impact assessments, and development programs			Measures for the involvement of local communities, impact assessments and funding programmes are implemented nationwide in accordance with our site structure.
Cooperations and commitment				
GRI 3: Material topics	3-3 Management of material topics	Management approach Company field of action, p. 12 List of measures and highlights 2023 Company field of action, pp. 13 – 15		
GRI 413: Local communities	413-1 Operations with local community engagement, impact assessments, and development programs			Measures for the involvement of local communities, impact assessments and funding programmes are implemented nationwide in accordance with our site structure. Corporate donations are made after a review or hearing by the donation commission of TÜV NORD AG.
People field of action				
Employee health and safety				
GRI 3: Material topics	3-3 Management of material topics	Management approach People field of action, p. 16 List of measures and highlights 2023 People field of action, pp. 17 – 19	✓	
GRI 403: Occupational Health and Safety	403-8 Employees covered by an occupational health and safety management system	List of measures and highlights 2023 People field of action, pp. 17 – 19 Key data on People field of action, pp. 28 – 33		
	403-9 Work-related injuries	Key data on People field of action, pp. 28 – 33		Since 2022, accidents leading to the loss of one working day or more have been counted as loss of working hours. The assessment is carried out by all companies of the TÜV NORD GROUP.
Professional training and development				
GRI 3: Material topics	3-3 Management of material topics	Management approach People field of action, p. 16 List of measures and highlights 2023 People field of action, pp. 17 – 19	✓	
GRI 404: Training and Education	404-1 Average hours of training per year per employee	List of measures People field of action, p. 18 Key data on People field of action, pp. 28 – 33	✓	As, in our view, expenditure says more about the employer responsibility than time, the corresponding average amount of expenditure is given here. No distinctions are made between the gender or by employment status for training expenses.

GRI Standard	Disclosure	Reference	Validated	Omission/explanation
Ensuring equal opportunities for all				
GRI 3: Material topics	3-3 Management of material topics	Management approach People field of action, p. 16 List of measures and highlights 2023 People field of action, pp. 17 – 19	✓	
GRI 405: Diversity and equal opportunity	405-1 Diversity of governance bodies and employees	Key data on People field of action, pp. 28 – 33	✓	
	405-2 Ratio of basic salary and remuneration of women and men			For the vast majority of employees in Germany, the remuneration is derived from collective agreements. In these collective agreements, the remuneration is based according to the work to be performed and activity of the employees. There is no distinction by gender or other characteristics.
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	List of measures and highlights 2023 People field of action, pp. 17 – 19		In 2023, two cases of discrimination were reported. Both reports were investigated for actual discrimination, one of which being presented as an actual GET case. Appropriate remedial measures were immediately coordinated. The reported facts were recorded, examined and evaluated in detail and comprehensively by the GET representative of the TÜV NORD GROUP and, in coordination with the authorities involved, led to a solution being found (where the cases were confirmed). In both cases (even in the event of non-confirmation), a report was made and submitted to the responsible HR management and board of management and, finally, to the Chief Human Resources Officer. In addition, three employees from the Group sought advice on matters from the GET representative without filing an active complaint afterwards.
Work-life balance				
GRI 3: Material topics	3-3 Management of material topics	Management approach People field of action, p. 16 List of measures and highlights 2023 People field of action, pp. 17 – 19	✓	
GRI 401: Employment	401-3 Parental leave	List of measures People field of action, p. 18 Key data on People field of action, pp. 28 – 33	✓	

GRI Standard	Disclosure	Reference	Validated	Omission/explanation
Further development of the corporate culture				
GRI 3: Material topics	3-3 Management of material topics	Management approach People field of action, p. 16 List of measures and highlights 2023 People field of action, pp. 17 – 19	✓	
GRI 402: Labor/ Management Relations	402-1 Minimum notice period for operational changes	Key data on People field of action, pp. 28 – 33		There are no regulations in the existing collective bargaining agreements governing such notice periods, rights to a hearing and negotiations.
Recruitment				
GRI 3: Material topics	3-3 Management of material topics	Management approach People field of action, p. 16 List of measures and highlights 2023 People field of action, pp. 17 – 19	✓	
GRI 401: Employment	401-1 New employee hires and employee turnover	Key data on People field of action, pp. 28 – 33	✓	
Environment field of action				
Reducing greenhouse gas emissions				
GRI 3: Material topics	3-3 Management of material topics	Management approach Environment field of action, p. 20 List of measures and highlights 2023 Environment field of action, pp. 21 – 23	✓	
GRI 302: Energy	302-1 Energy consumption within the organisation	Management approach Environment field of action, p. 20 List of measures and highlights 2023 Environment field of action pp. 21 – 23 Key data on the Environment field of action, pp. 34 – 35	✓ ✓	Steam consumption is not recorded. Self-generated electricity was used entirely by the company.
GRI 305: Emissions	305-1 Direct (scope 1) GHG emissions	Management approach Environment field of action, p. 20 List of measures and highlights 2023 Environment field of action pp. 21 – 23 Key data on the Environment field of action, pp. 34 – 35	✓ ✓	
	305-2 Energy indirect (scope 2) GHG emissions	Management approach Environment field of action, p. 20 List of measures and highlights 2023 Environment field of action pp. 21 – 23 Key data on the Environment field of action, pp. 34 – 35	✓ ✓	

GRI Standard	Disclosure	Reference	Validated	Omission/explanation
	305-3 Other indirect (scope 3) GHG emissions	List of measures Environment field of action, p. 22 Key data on Environment field of action, pp. 34 – 35	✓	
	305-4 GHG emissions intensity	Key data on Environment field of action, pp. 34 – 35	✓	
	305-5 Reduction in GHG emissions	Management approach Environment field of action, p. 20 List of measures and highlights 2023 Environment field of action, pp. 21 – 23 Key data on Environment field of action, pp. 34 – 35	✓ ✓	
Further information in the Environment field of action				
GRI 301: Materials	301-1 Materials used by weight or volume	Management approach Environment field of action, p. 20 List of measures and highlights 2023 Environment field of action, pp. 21 – 23 Key data on Environment field of action, pp. 34 – 35	✓ ✓	
GRI 303: Water and Wastewater	303-5 Water consumption	Key data on Environment field of action, pp. 34 – 35	✓	

Independent auditor's report

on a Limited Assurance Engagement on Sustainability Information[1]

To TÜV NORD AG, Hannover

We have performed a limited assurance engagement on the disclosures marked with a "✓" in the Corporate Sustainability Report (hereinafter also referred to as the "CR Report") of TÜV NORD AG, Hannover, (hereinafter also referred to as the "Company") for the period from January 1st to December 31st, 2023. Our assurance engagement relates exclusively to the information marked with the symbol "✓".

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

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

Independence and Quality Assurance of the Assurance Practitioner's Firm
We have complied with the German professional requirements on independence as well as other professional conduct requirements.

Our audit firm applies the national legal requirements and professional pronouncements – in particular the By-laws Regulating the Rights and Duties of Wirtschaftsprüfer and vereidigte Buchprüfer in the exercise of their Profession and the IDW Quality Assurance Standard issued by the Institute of Public Auditors in Germany (IDW): Requirements for Quality Management in the Audit Firm (IDW QS 1) and accordingly maintains a comprehensive quality management system that includes documented policies and procedures with regard to compliance with professional ethical requirements, professional standards as well as relevant statutory and other legal requirements.

Practitioner's Responsibility
Our responsibility is to express a conclusion with limited assurance on the information marked with "✓" in the CR Report based on our assurance engagements.

We conducted our audit in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements other than Audits or Reviews of Historical Financial Information", issued by the International Auditing and Assurance Standards Board (IAASB). This standard requires that we plan and perform the assurance engagement to obtain limited assurance about whether any matters have come to our attention that cause us to believe that the disclosures marked with an "✓" in the CR Report of the Company for the period from January 1st to December 31st, 2023 have not been prepared, in all material respects, in accordance with the relevant GRI criteria. This does not imply that a separate audit opinion is issued on each of the identified disclosures. In a limited assurance engagement, the procedures performed are less extensive than in a reasonable assurance engagement and, accordingly, a significantly lower level of assurance is obtained. The procedures selected depend on the practitioner's professional judgment.

[1] We have performed a limited assurance engagement on the German version of the sustainability report and issued an Independent Practitioner's Report in German language, which is authoritative. The following text is a translation of the original German Independent Practitioner's Report.

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

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

Assurance Opinion
Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the disclosures marked with a "✓" in the CR Report of TÜV NORD AG, Hannover, for the period from January 1st to December 31st, 2023 have not been prepared, in all material respects, in accordance with the relevant GRI criteria.

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

Our responsibility is solely towards TÜV NORD AG, Hannover, and is also limited in accordance with the "Special Engagement Terms of BDO AG Wirtschaftsprüfungsgesellschaft" of March 1st, 2021, agreed with the company and the "General Engagement Terms for Auditors and Auditing Firms" of January 1st, 2017, issued by the IDW (www.bdo.de/auftragsbedingungen). We refer to the liability regulations contained therein. We do not assume any responsibility or liability towards third parties.

Hamburg, 8. April 2024

BDO AG Wirtschaftsprüfungsgesellschaft

ppa. Julius Hansen Carmen Auer

Legal notice

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