

Corporate Responsibility Report

About this progress report

For us in the TÜV NORD GROUP, corporate responsibility is an important component of our business policy. The TÜV NORD GROUP published its first Corporate Responsibility Report in 2018. Since then, we have published a comprehensive report every three years (most recently in 2021) on the economic, environmental and social impacts of our business activities. In the interim, we present new developments and activities in progress reports. We report on our sustainability activities with reference to the standards of the Global Reporting Initiative (GRI).

In the 2022 Progress Report, we present our efforts and achievements in the sustainability field and show what measures we have taken to make a positive contribution to the environment and society. We focus on changes and highlights in 2022 and on the achievement of the goals set out in our CR Roadmap. This year's progress report builds on the 2021 CR Report, which provides further detailed descriptions. In respect of the 2021 Corporate Responsibility Report, this year's progress report features a correction in the table of key figures entitled "General key figures for the Group". The transcription error is referred to in a footnote.

The reporting period is the TÜV NORD GROUP fiscal year, which runs from 1 January to 31 December 2022 and is the same period as is used for our financial reporting. Our financial report is audited by an independent auditing company. The CR Progress Report was subjected to a limited assurance audit by BDO AG.

In addition to our headquarters in Hanover, this progress report covers all German and international subsidiaries of the TÜV NORD GROUP that are listed in the 2021 Corporate Responsibility report¹, with the addition of the fully consolidated companies that were newly integrated in 2022.² Further companies will be integrated in 2023 and 2024. Excerpts from this year's progress report can be found in the 2022 annual report.

16



countries other than Germany were included in CR reporting for the first time (2021: 10 countries)

69%



of our **product and service groups** that have already been evaluated for **sustainability 2022** are having a particularly positive impact on the economy, the environment and society

66%



of our **innovation projects** evaluated in 2022 are having a particularly positive impact on the economy, the environment and society




Once again awarded the Gold Medal by EcoVadis (2020: Gold, 2021: Gold)

¹ TÜV India Private Ltd., Mumbai / India; TÜV NORD Hangzhou Co., Ltd., Hangzhou / China; Guangzhou TÜV Industrial Technical Services Co., Ltd., Guangzhou / China; TÜV NORD TAIWAN CO., LTD., Taipei / Taiwan; TÜV NORD HONG KONG LTD., Kwun Tong, Kowloon / Hongkong; TÜV NORD Korea Ltd., Seoul / Korea; THE INSPECTION COMPANY OF KOREA (INCOK), Seoul / Korea; PT. TÜV NORD Indonesia, Jakarta / Indonesia; ALTER TECHNOLOGY TÜV NORD S.A.U., Seville / Spain; TÜV Nederland QA B.V., Best / the Netherlands; TÜV HELLAS (TÜV NORD) S.A., Athens / Greece; TÜV NORD Czech, s.r.o., Prague / the Czech Republic

² TÜV Nord Baltik SIA, Riga / Latvia; TÜV UK Ltd. London / United Kingdom; TÜV NORD INTEGRA BVBA, Berchem / Belgium; TÜV NORD EGYPT FOR INSPECTION AND CERTIFICATION, SERVICES (S.A.E.), Cairo / Egypt; TÜV NORD (Thailand) Ltd., Bangkok / Thailand; TÜV NORD (Malaysia) SDN. BHD., Petaling Jaya / Malaysia

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The information marked with the “” symbol has been externally verified. For details see “Independent auditor’s report”.

Transparency is crucial for the acceptance and implementation of the CR Strategy

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

“Making Sustainability Move” – the title of this year’s Corporate Responsibility Progress Report within the TÜV NORD GROUP focuses on movement. How does this manifest in the Group’s sustainability endeavours, and what relevance does sustainability have for you?

Dr. Dirk Stenkamp Last year, I was very concerned about the fact that we discussed a lot of crises and that sustainability and, especially, the climate issue virtually disappeared from the headlines. And yet, we and future generations are going to be extremely impacted by this. The summer of 2022 was the warmest in Europe since records began. In August alone, average temperatures were 0.8 degrees Celsius higher than previous peaks. As temperatures increase, so do the consequences for the environment and our health. In my view, companies have a particular responsibility to protect the livelihoods of future generations. For this reason, we have set ourselves ambitious sustainability goals and committed ourselves back in 2018 to the 1.5-degree target of the UN Climate Change Conference held in Paris in 2015.

Does this mean that sustainability is almost inevitably a strategic thrust of the TÜV NORD GROUP?

Dr. Christina Fries-Henrich Yes, our CR Strategy especially, which refers to the UN Sustainable Development Goals, is firmly anchored in our corporate structure and values. At the same time, we’re in a continuous learning process. We’re also helping our customers to act more sustainably themselves.

What contributions to society did the TÜV NORD GROUP and its customers make in 2022?

DS Energy security was the defining issue for everyone in 2022. I’ll name just two examples: Accelerating the energy transition through wind, photovoltaics and biogas and creating a viable hydrogen market. With our services, we’re generating trust and, consequently, acceptance of new, climate-friendly technologies. Another priority was the qualification of international supply chains according to the new statutory regulations.

Which sustainability issues were addressed internally, in Germany and internationally, in 2022?

ChFH We’ve noticed that the intensive work on our CR Roadmap, which defines measures, KPIs and time periods, is leading to ever greater complexity. More light gets cast on secondary aspects, which is why we sometimes run the risk of sacrificing our clarity. We have therefore streamlined the Roadmap 2022 and reduced it to the essential points. Our employees can now follow the path we’re taking together on just a few slides and see the concrete benefits. This transparency is crucial for the approval of the entire CR Strategy and its implementation. We haven’t made any changes to our core targets or our sustainability ambitions.



What specific implementation examples can you point to internally in 2022?

ChFH We fundamentally changed the process of CO₂ data collection and linked it to the controlling structures. For our mobility data, we receive up-to-date reports several times a year. In addition to our innovations, we've now also started to evaluate all our products and services regarding their sustainability. We're always mindful of the need to be economical and careful in our use of resources, and we close our value creation cycles and identify potential for improvement. For example, we're now recycling the discarded workwear of our colleagues. However, our employees are always at the heart of our sustainability efforts. The new Group-wide MINDSET programme serves as guidance for our corporate culture and is helping us to continuously develop it.

What success are you particularly proud of in 2022?

DS In 2022 we were awarded the EcoVadis Gold Medal for our commitment and transparency. This means that, across all industries and countries, we're among the top 2 percent of the companies in our industry which have been evaluated. This result reflects the high quality of our sustainability management. I'd like to thank all the employees who contributed to this success.

ChFH We also submitted the Communication on Progress Report for the first time in 2022 in the context of our UNGC membership. This has helped us to become even more transparent.

What does the TÜV NORD GROUP need to implement its goals and measures?

ChFH Sustainability only works in collaboration. Within the materiality analysis, we carried out target group-specific surveys with relevant areas. We also conducted a survey with employees to get ideas for our planned carbon neutrality. We value the know-how of our employees and cooperation partners and want to make even greater use of this in our sustainability efforts.

What challenges do you foresee?

DS Despite all the positive developments, we mustn't lose touch with reality. Due to coronavirus, we've recorded pleasing emission reductions for several years in a row. With the return to normal day-to-day operations, the number of business trips is increasing again. Despite the high number of video conferences, many customer projects require support on site, for example in Asia and South America. Even so, we're working every day to reduce CO₂ emissions in the company. Our declared goal of being carbon-neutral by 2030 is our strongest motivation to do this.

Our Corporate Responsibility Strategy 2025

Our sustainability goals and measures are defined in the TÜV NORD GROUP's CR Strategy and CR Roadmap. Both documents are based on the CR Policy. We developed the first iteration of our CR Strategy in 2018. The Group "Strategy2025", adopted in 2020, which defines sustainability as one of its four priorities, necessitated a revision of our CR Strategy. Since 2021, we have therefore been pursuing the revised version of our CR Strategy, which is based on the system value approach (see Our CR Roadmap 2022 – 2025, page 08). Our CR Roadmap is derived from our CR Strategy. Through our sustainability endeavours, we generate new insights and incorporate them particularly into our CR Roadmap.

In addition to the CR Strategy, we implement guidelines that govern responsible business conduct and the Group's values.¹

As part of the Compliance Management System, the TÜV NORD GROUP Code of Conduct is a binding basis for the actions of all employees across the Group. It provides guidance in the implementation of our strategic priorities and forms the basis for all Group guidelines and internal regulations. The Code of Conduct also contains regulations on respect for human rights and dealing with conflicts of interest. It also prohibits corruption in

any form. In addition, we deal separately with the respect for human rights in our Declaration of Principles on Respect for Human Rights. This is based on generally accepted human rights standards and guidelines.² We see our greatest risks of human rights violations in our supply chain, especially among service providers. We counteract this risk with our Code of Conduct and our Compliance Code for Suppliers and Business Partners. Besides, suspected cases of violations of human rights standards can be reported via our Internet and intranet page as well as to an ombudsperson and a central compliance point of contact. Moreover, mandatory compliance training courses are held for all employees and the Board of Management.

In addition to the above-mentioned publicly available guidelines, the TÜV NORD GROUP has Group guidelines that form an integral part of our management structure. The Group guidelines are internal documents that are not published externally. Their publication on the intranet is part of the regular process. We apply the precautionary principle in our guidelines and our CR Strategy.

¹ All published guidelines can be found in the chapter entitled "The profile of the TÜV NORD GROUP" in the Corporate Responsibility Progress Report 2022.

² United Nations (UN) Universal Declaration of Human Rights, UN Guiding Principles on Business and Human Rights (UNGPs), International Labour Organization (ILO) Labour and Social Standards, OECD Guidelines for Multinational Enterprises and UN Global Compact principles.

"Our CR Strategy describes how we are positioning ourselves to be more sustainable and also how we support our clients in their sustainable activities. Achieving our sustainability goals cannot be taken for granted but requires a high level of commitment from all those involved."

Daniela Peukert,

Senior Manager Group Strategy / Organisational Development, TÜV NORD AG



Materiality of our CR topics

A complete materiality analysis was prepared as part of the 2021 CR Report. To take into account the new GRI standards, an initial materiality analysis was carried out once again in 2022. We aim to extend this in the future.

An impact analysis was carried out to define the effects of our actions. No effects that are known to be associated with our industry were left out. Moreover, no GRI industry standards apply to us. The analysis revealed both negative and positive actual or potential impacts, which were assessed by approximately 50 stakeholders by means of a survey. The stakeholder groups surveyed include customers, delivery companies, cooperation partners and members of the CR Steering Committee. The first two stakeholder groups were surveyed indirectly by employees with close customer contact and the central purchasing department of the TÜV NORD GROUP. The criteria on which the evaluation is based are the respective probabilities of occurrence, scale, scope and irreversibility.

This results in the severity of the impact, based on which we have derived the material topics and grouped them together for a better overview (see graphic).

Compared to the analysis carried out in 2021, the material topics have not fundamentally changed. Some topics have been combined. "Compliance and responsibility along the value chain" now includes "Integrity and compliance", "Responsibility along the value chain" and "Respect for human rights". The topics of "Societal role in accordance with our vision and mission" and "Targeted social engagement consistent with our value creation" were brought together under the banner of "Social engagement". The topic of "Ensuring equal opportunities for all" was added due to its social and internal relevance, even though the survey does not reveal it to be a material issue.

We describe how to approach the material topics in the associated fields of action and go into even more detail in the Corporate Responsibility Report 2021.

Material topics 2022

Negative and positive effects (actual and potential)

| | |
|---|---------------------------------------|
| - | Perception as an employer |
| - | Lack of digitalisation |
| - | Greenhouse gas emissions |
| - | Employee satisfaction |
| - | Products and services |
| - | Non-compliance with guidelines / laws |
| + | Networking and dialogue |
| + | Value chain |
| + | Products and services |
| + | Donations and sponsorships |
| + | Perception of the company |
| + | Diversity and inclusion |

Material topics 2022

| |
|--|
| Compliance and responsibility along the value chain |
| Digital business models, processes and tools |
| Development and offer of sustainable innovations and services |
| Promote the health of the employees and improve the satisfaction with the employer |
| Social engagement |
| Enable and promote professional development |
| Expand and promote an open feedback and error culture |
| Ensuring equal opportunities for everybody |
| Environmentally friendly travel patterns |
| Energy efficiency in buildings |

Fields of action

Company



People



Environment



Our CR Roadmap 2022–2025

Our Corporate Responsibility Roadmap forms the basis of our measures and activities in the areas of sustainability and responsibility. It contains overarching goals for the three fields of action of Company, People and Environment and defines sub-goals and measures that are set out in the respective chapters of the CR Progress Report. The overarching goals are listed in the table below. The overall responsibility for the CR Roadmap lies with the Board of Management of the TÜV NORD GROUP. Among other things, the CR management is responsible for coordinating the measures taken between the business units to ensure that the targets are met. It also

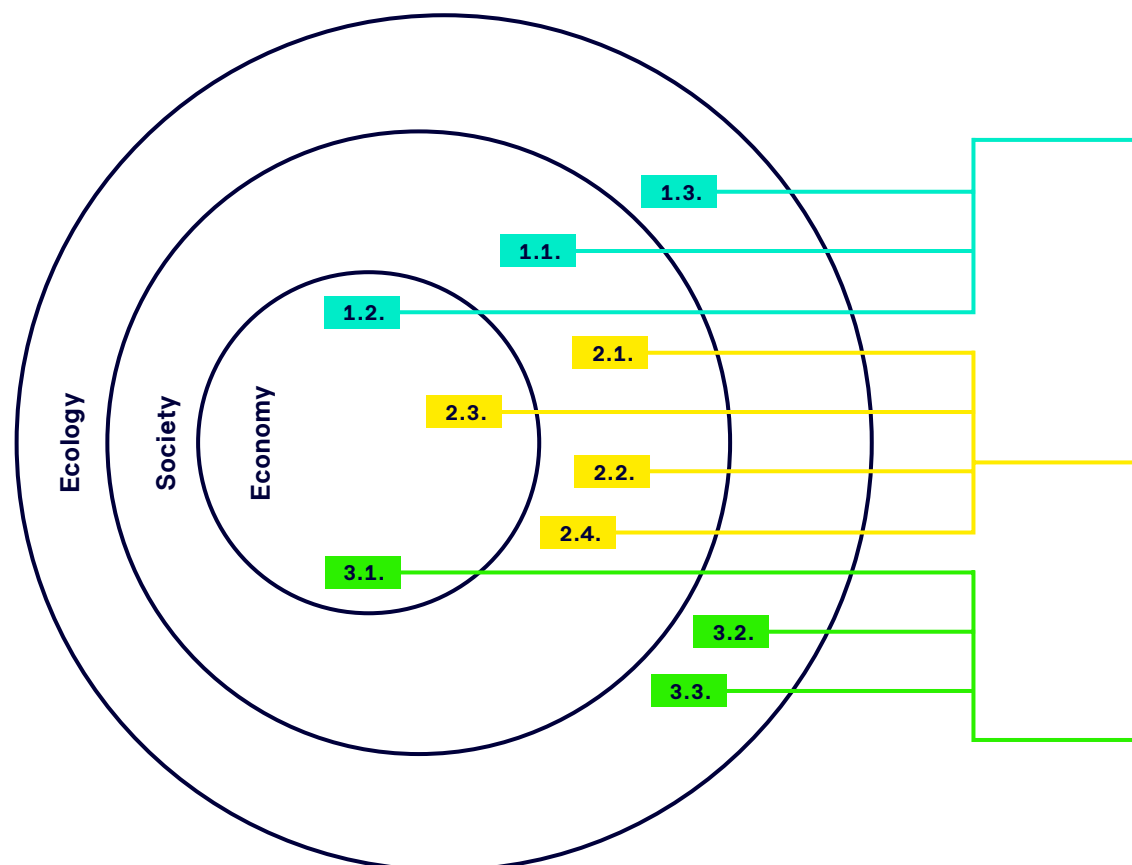
initiates revision processes, reviews the objectives and provides impetus for the further development of the CR Roadmap.

The CR Roadmap was extensively revised in 2022 and, in line with our CR Strategy, its effective period has been set until 2025. The revision of the CR Roadmap became necessary due to the new insights we have gained from our learning process in recent years. The CR Steering Committee developed proposals for adaptations. These proposals were collated by the CR management, which manages the CR Steering Committee, and, in cooperation with experts from the Group, adopted in a

System value approach

In the 2021 Corporate Responsibility Report we for the first time described the system value approach used for our CR Strategy. In contrast to the shared value approach, this report focuses on the interactions and dependencies between the individual systems: Economy, society and ecology. Instead of considering the three systems as separate from each other, ecology is seen as the largest of the three systems within which the subsystems of society and economy are to be classified. This is relevant when it comes to considering the impact of our strategy and measures.

In this infographic, we show at which level of the system value approach the goals of our CR Roadmap are having their impact.



more clearly focused version of the CR Roadmap. In December 2022, the revised CR Roadmap was officially adopted by the Group Executive Committee.

The new CR Roadmap is much more concise. Measures were summarised and translated into a user-friendly working document. This supports the contact persons when it comes to working on the measures and pursuing their objectives. Reducing complexity makes the roadmap easier to work with in everyday business and paves the way to the more focused processing of the addressed topics. The core objectives of the CR Strategy

are unaffected by the revision. The focus remains on the climate and our commitment to the 1.5°C target, as well as the well-being of our employees and the promotion of reliable, safe and sustainable products and services.

Many of the existing goals have been cumulated or expanded in recognition of their relevance. In addition, many targets have been backed up with quantitative data. It is also planned to have the CR Roadmap evaluated annually by the Steering Committee, to review measures and their progress, and to define follow-up measures.

Fields of action and overarching goals of the CR Roadmap

Company



Sustainable business

- 1.1. Development and offer of sustainable innovations and services
- 1.2. Establishment of reliable reporting structures for non-financial reporting
- 1.3. Compliance and responsibility along the value chain

People



Being an attractive and responsible employer

- 2.1. Promote the health of the employees and improve the satisfaction with the employer
- 2.2. Enable and promote professional development
- 2.3. Expand and promote an open feedback and error culture
- 2.4. Ensuring equal opportunities for everyone

Environment



Achieving climate neutrality

- 3.1. Definition of guidelines for environmentally friendly travel patterns
- 3.2. Improving energy efficiency in buildings
- 3.3. Ensuring the economical and efficient use of resources

Company

The sustainable character of products and services in the portfolio along with the sustainable provision of services are criteria that influence strategic and operational decisions.



Safety and trust are our top priorities as a company in the TIC industry (testing, inspection, certification). To continuously develop our products and services, we have been systematically subjecting them to a sustainability assessment since 2022. The knowledge gained from this allows us to optimise our services and our strategic and operational processes.

The sustainability assessment is based on our catalogue of criteria, finalised in 2022, with which we evaluate services and products, as well as our innovation projects. The business units form meaningful service groups, which are collectively subjected to evaluation. The preparation of the calculation basis for the sustainability index of products and services was also finalised in the first quarter of 2022. More information on the criteria catalogue and the evaluation can be found in the 2021 Corporate Responsibility Report.

Sustainable innovations and services are essential for any forward looking positioning of the company. The sustainable design of our products and services, for example through our digital business models, processes and tools, is also taken into account. Both topics are explained separately in our highlights in the Company field of action on page 13.

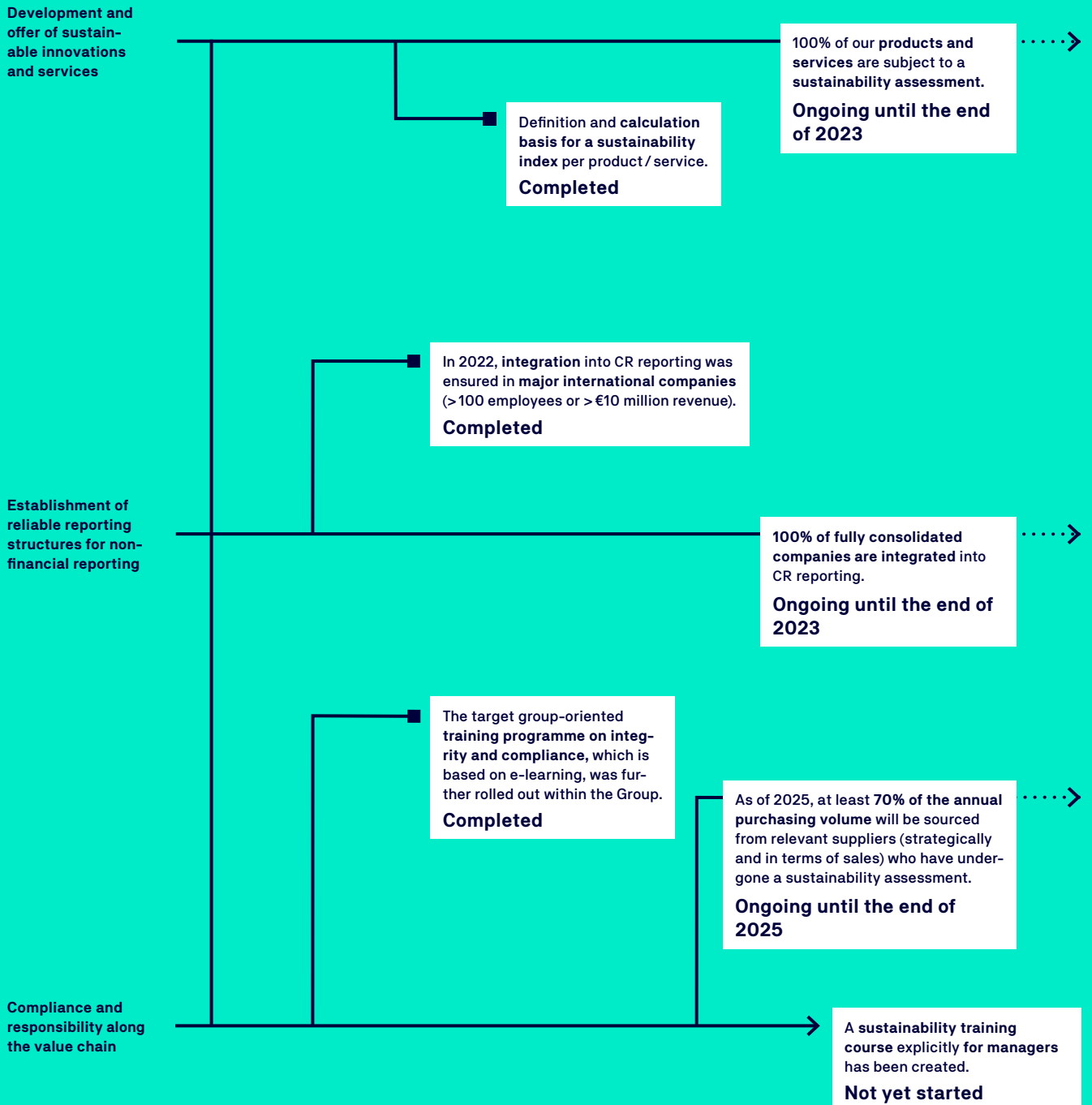
In order to generate the greatest possible transparency, we are gradually integrating all Group companies into our non-financial reporting. In addition to the twelve previously established companies, six more were added in 2022: From Belgium, Egypt, Latvia,

Malaysia, Thailand and the United Kingdom. Active integration requires, among other things, cultural integration, which we also initiated in 2022.

Our positive impact is also enhanced by the responsibility we take along our value chain by applying our sustainability standards to our supply chain. In doing so, we are also complying with the Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, LkSG), which will come into force on 1 January 2023.

The guidelines and basis for the TÜV NORD GROUP's sustainability work include the United Nations Sustainable Development Goals (SDGs). The 17 global goals set a roadmap for the future to enable sustainable action and business transactions. Within the Company field of action, goals 4, 8, 9, 10, 12 and 13 are covered in particular.





This graphic shows an overview of selected measures in the Company field of action and their processing status. A more detailed description of the measures can be found on page 12.

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

| Topics and goals | Selected measure | Explanation | SDG |
|---|--|---|--------------|
| Development and offer of sustainable innovations and services | 100% of our products and services are subject to a sustainability assessment. | In 2022, we began to subject all our services throughout the Group to a structured and standardised assessment based on their sustainability aspects. The results are being incorporated into strategic and operational decision-making processes. We plan to evaluate all existing products and services in the light of their sustainability aspects by the end of 2023. The process will then be continuously used for new services and products. | 8, 9, 12 |
| | Definition and calculation basis for a sustainability index per product / service. | At the beginning of 2022, we revised the catalogue of criteria for the sustainability assessment of our services and products. This serves as a basis for evaluation. The criteria are derived from relevant SDG indicators and the requirements of the CR Roadmap. You will find more information on page 10. | 8, 9, 12, 13 |
| Establishment of reliable reporting structures for non-financial reporting | In 2022, integration into CR reporting was ensured in major international companies (> 100 employees or > €10 million revenue). | The process of including international companies in CR reporting began in 2021 with twelve international Group companies. Six more were added in 2022: From Belgium, Egypt, Latvia, Malaysia, Thailand and the United Kingdom. Currently, 18 of the 44 international companies are included in the 2022 CR Progress Report. | 12, 13 |
| | 100% of fully consolidated companies are integrated into CR reporting. | By 2025, all existing national and international subsidiaries (as of 2020) will have appropriately implemented the CR Strategy and CR Roadmap and will be part of the Group-wide CR reporting mechanism. The business units are currently drawing up a timetable for the integration of further international companies. The integration of further companies will begin in mid-2023. | 12, 13 |
| Compliance and responsibility along the value chain | The target group-oriented training programme on integrity and compliance, which is based on e-learning, was further rolled out within the Group. | In addition to technical training, we also rely on e-learning training for compliance topics. This target group-oriented training programme was developed back in 2021. Its establishment in the Group began. In 2022, the dissemination and implementation of the training courses was further accelerated. In the same year, an e-learning module on the topic of "General Equal Treatment" was created which will be used to raise the awareness of the workforce. | 8, 10 |
| | As of 2025, at least 70% of the annual purchasing volume will be sourced from relevant suppliers (strategically and in terms of sales) who have undergone a sustainability assessment. | Suppliers are evaluated according to central sustainability criteria. These include environmental, leadership and social aspects. On the basis of self-disclosures from suppliers (including existing ones), we carry out a CR risk assessment and, if necessary, supplement the framework agreements with additional social or environmental clauses. As a result, we were able to steadily increase the proportion of our purchasing volume that was assessed using sustainability criteria (2020: 57%, 2021: 72%, 2022: 93%). | 8, 12, 13 |
| | A sustainability training course explicitly for managers has been created. | There are already topic-specific training courses and awareness-raising programmes such as "Managers Compact". Here, managers in the Industrial Services business unit are being trained in diversity. To further promote sustainability aspects the processes of the TÜV NORD GROUP, we will integrate CR topics into the training and further education of executives. | 4, 8 |

Highlights 2022

Sustainable products and services

Also in 2022, we were able to deploy our expertise in support of numerous sustainable projects, e.g. a landfill operator whose energy source landfill gas for the combined heat and power plant is slowly drying up. The aim of the cooperation is to make the location energy self-sufficient in the long term. The landfill gas used so far is to be successively replaced by self-generated hydrogen and its own wind and solar energy. To achieve this, we conducted a study on the energy development of the site and also examined whether the use of carbon capture technology in conjunction with the synthesis of methanol from hydrogen is feasible.

Expansion of digital processes to reduce emissions

Through the targeted introduction and further development of modern technologies such as remote monitoring, drone use and voice control, we can reduce our travel activities and

establish more efficient processes that will at the same time improve the working conditions of our employees. This is also having a direct positive impact on our customers, for example in the scaling up of the established “Virtual Lab” solution. Thanks to additional test laboratories, more and more complex product tests can be accompanied without the need for on-site presence.

Outlook: With increasing digitalisation, the areas of application for artificial intelligence (AI) are also growing. Here we see it as our duty to lead the way as a service provider for security in digitalisation. This includes considering the potential consequences of AI on the individual and society and taking measures to mitigate possible negative effects. For this reason, we are already actively working in the AI Lab with other TÜV organisations on the development of suitable test procedures.

“The sustainability index of our portfolio is not only a structured approach to determine the impact of our services and products but also provides impetus to improve our positive impact and further develop our services to position the TÜV NORD GROUP as a sustainability leader in the TIC industry.”

Emilia Santiago Ruiz,
CR Coordinator, ALTER TECHNOLOGY TÜV NORD



People

Through sustainable, mutually appreciative, motivational and responsible action, we are creating a working environment that puts people at the heart of what we do.



Our employees are the engine that allows our company to operate successfully and sustainably. To meet our employees and new needs, we are striving for a cultural change. For this reason, we launched the MINDSET programme in 2022. This creates a context for important aspects of our corporate culture and offers the space to implement specific projects. The topics covered include leadership, especially the open feedback and error culture, health and well-being, communication, sustainability, diversity and equal opportunities, and knowledge and innovation. MINDSET invites all employees at all levels to actively shape the corporate culture. For example, the first top/job-sharing tandem was established in the Group in the context of MINDSET (more information on page 16).

In 2022, the Group Works Agreement on working from home also created an additional option for mobile working. Besides, the conceptual design of a demand-oriented trainee programme was designed. Two pilot projects have been launched at TÜV NORD AG and TÜV NORD Systems. The project is to promote junior staff and increase the diversity of our employees by facilitating alternative recruitment channels.

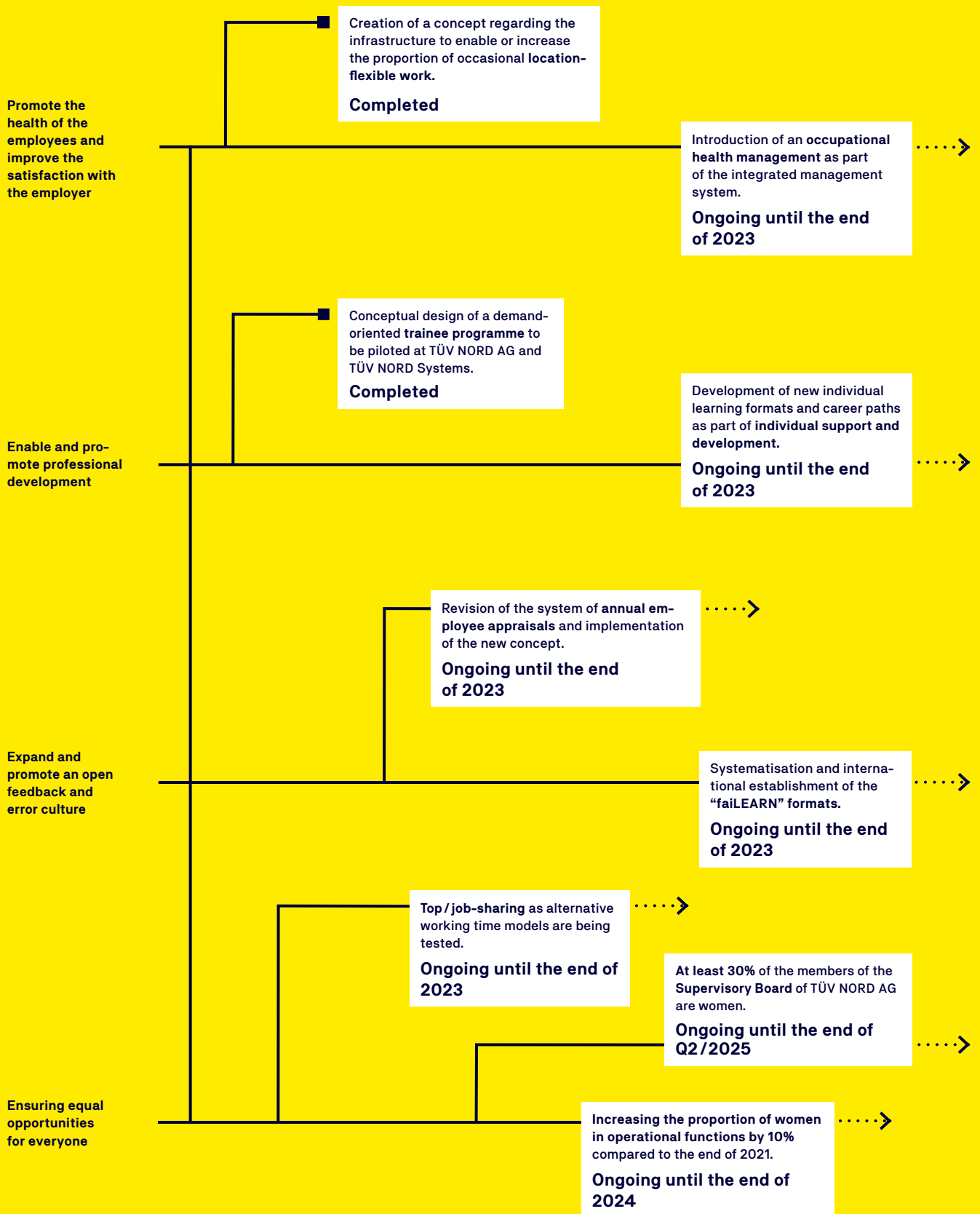
The health and satisfaction of our employees are also important components in the People field of action. Our Occupational Health Management (OHM) was further developed in 2022. Existing health management services have been expanded and additional measures introduced, e.g. stress and time management, training on age-appropriate leadership and dealing with

mental illness. By the end of 2023, the OHM is to be introduced throughout the Group as part of the integrated management system.

The personal and professional ongoing training of our employees is essential for the further development of our products and services and strengthens our vision: "Further support safety and success through knowledge." Alongside our donations and sponsorships, this is the essence of our social commitment.

The guidelines and basis for the TÜV NORD GROUP's sustainability work include the United Nations Sustainable Development Goals (SDGs). The 17 global goals set a roadmap for the future to enable sustainable action and business transactions. Within the People field of action, goals 3, 4, 5 and 8 are covered in particular.





This graphic shows an overview of selected measures in the People field of action and their processing status. A more detailed description of the measures can be found on page 16.

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

| Topics and goals | Selected measure | Explanation | SDG |
|---|---|---|------|
| Promote the health of the employees and improve the satisfaction with the employer | Introduction of an occupational health management as part of the integrated management system. | The Occupational Health Management (OHM) covers occupational health and safety, company integration management and promoting health in the workplace. Group-wide implementation will take place in stages. The responsibility for this lies with the OHM Steering Committee. In 2022, we established measures for stress and time management for our experts and auditors. In addition, we conducted training courses for managers on the topics of "Age-appropriate leadership" and "Dealing with mental illness". We developed existing offers further. For 2023, the development of a Group OHM policy is planned. | 3, 8 |
| | Creation of a concept regarding the infrastructure to enable or increase the proportion of occasional location-flexible work. | For the creation of the concept for location-flexible working, we implemented the Group Works Agreement on Home Office at the beginning of 2022 alongside our existing Group guidelines and works agreements on occasional location-flexible working. | 8 |
| Enable and promote professional development | Development of new individual learning formats and career paths as part of individual support and development. | Flexible opportunities for the professional development of our employees are being systematically expanded and adapted to requirements. The result is the continuous optimisation of our measures. Offers using flexible learning formats are being further developed. | 4, 8 |
| | Conceptual design of a demand-oriented trainee programme to be piloted at TÜV NORD AG and TÜV NORD Systems. | The two trainee positions that have been started will be continued until the scheduled end of their term. An evaluation and the potential establishment of follow-up measures will take place in 2023 and 2025 respectively. | 4, 8 |
| Expand and promote an open feedback and error culture | Revision of the system of annual employee appraisals and implementation of the new concept. | We revised the concept for the annual employee appraisals in 2022. The revision included, among other things, greater internationalisation and a stronger focus on the issue of feedback. In 2022, 84% of employees across Germany stated that they had received an annual employee appraisal. This quota is to be further increased with the new concept. We have planned the Group-wide implementation of the revised concept for 2023. | 8 |
| | Systematisation and international establishment of the "failLEARN" formats. | We carried out our "failLEARN" event formats in 2022 as before. The speakers openly report on their experience of making mistakes and talk to the participants on the best way to deal with them. For 2023, we are planning to further internationalise the event series. | 8 |
| Ensuring equal opportunities for everyone | Top / job-sharing as alternative working time models are being tested. | In 2022, the first top / job-sharing tandem in the TÜV NORD GROUP was launched. The concept forms an important part of the flexible working models in our company. The selection process and employment contracts have also been adapted for job-sharing. | 8, 5 |
| | At least 30% of the members of the Supervisory Board of TÜV NORD AG are women. | In 2022, 5 out of 20 positions on our Supervisory Board were held by women, which corresponds to 25%. By the end of Q2 / 2025, this proportion is to be increased to 30% female members. | 5 |
| | Increasing the proportion of women in operational functions by 10% compared to the end of 2021. | By 31 December 2024, we want to increase the proportion of women in operational functions by 10% compared to the end of 2021. | 5 |

Highlights 2022

Top / job-sharing

In 2022, we launched our first top / job-sharing tandem. Two managers from TÜV NORD CERT are now sharing a full-time position on a part-time basis. The first tandem is laying the foundation for flexible working models in our Group. Selection processes, onboarding and employment contracts were adapted and redesigned. Further tandems are to follow in 2023.

VOIIO

The VOIIO online platform, which we launched in 2022, supports our employees in balancing work and private life with quality-tested services and needs-based offers. These include, for example, family activities, sports and health activities plus childcare support. In September 2022, more than 19 percent of employees were already registered on the platform.

Diversity Month of May (5 for Diversity)

In 2018, the TÜV NORD GROUP set itself goals for inclusion and diversity within the company as a signatory to the Diversity Charter, among other things. In one measure, we took part in the European Diversity Month of May in 2022 and offered various activities to motivate employees and raise their awareness of the issue for five weeks under the banner of "5 for Diversity". The five categories within the "5 for Diversity" were Watch, Listen, Learn, Reflect and Act. Videos, podcasts, webinars and other formats were offered for the purpose of shared dialogue on the issues.

Outlook: In the future, the integration of new companies and, in the process, of our new colleagues will become increasingly important. In 2023, we will therefore be focusing more strongly on the cultural integration of new companies.

"After a merger or acquisition, as well as integrating processes and systems, we also need to connect corporate cultures. The focus is on dialogue and learning from each other."

Torben Schieke,
Manager of Organisational Transformation, TÜV NORD AG



Environment

The TÜV NORD GROUP has set itself the goal of climate neutrality by 2030 and the avoidance of substances that are harmful to the environment and health.



With our commitment to the 1.5°C target at the heart of our sustainability efforts, the Environment field of action is essential for our CR management. After the return to pre-pandemic daily life, more business trips took place again in 2022. As a result, we caused more emissions compared to the previous year. The failure to meet our CO₂-equivalent (CO₂e) targets for 2022 has shown us that we need more transparency and clear targets for our emissions data. For this reason, in 2023 we aim to make our previous CO₂e targets more specific. The reduction targets for the business units will be expanded and harmonised. We also improved our transparency in 2022 by reporting environmental indicators during the year for the first time. The key figures collected by Group Controlling since 2022 are improving our data situation and allowing us to monitor our measures in the current reporting period. Our interim target of reducing our CO₂e emissions by 45 percent by 2025 (compared to the base year 2019) remains unchanged. We want to be climate-neutral by 2030.¹

We are focusing on measures that will further promote environmentally friendly travel patterns and reduce mobility-related emissions. Together with emissions from real estate, the latter are among the largest sources of CO₂e emissions by the TÜV NORD GROUP. In 2022, we began to increasingly include sustainability aspects in our travel policy. This process will be concluded in 2023. We are also adapting the way we work by reducing business travel and switching to digital testing and communication solutions. At the same time, we are promoting e-mobility

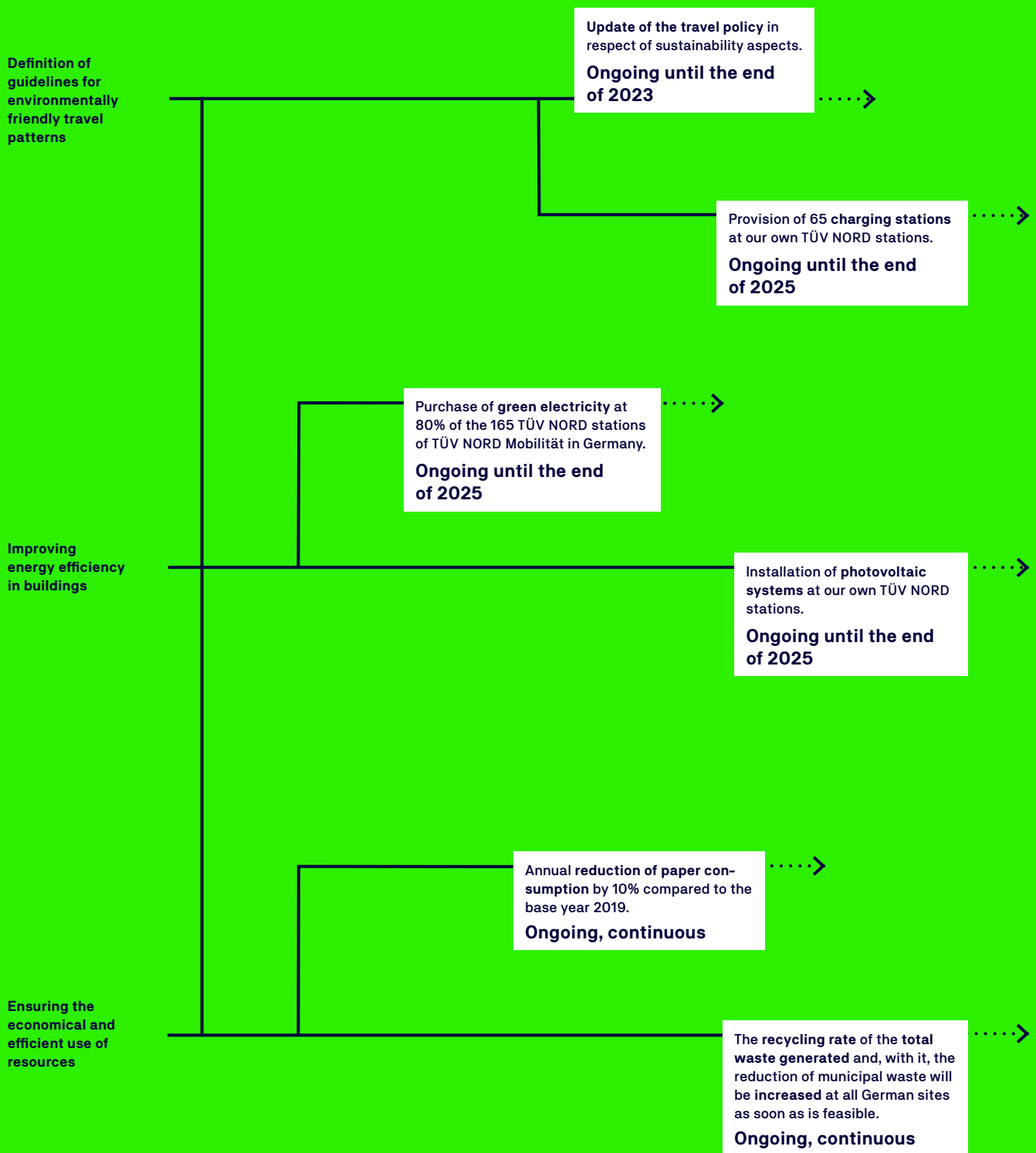
in our fleet and the expansion of the charging infrastructure at our sites.

All buildings managed by TÜV NORD Immobilien already use green electricity; in the future, the TÜV NORD stations run by TÜV NORD Mobilität will also do the same. By 2025, 80 percent of TÜV NORD stations in Germany are to be supplied with green electricity. In addition, we want to install photovoltaic systems at 65 of our 165 TÜV NORD stations by 2025 to further increase the energy efficiency of our buildings.

¹ The CO₂e emissions from business-related travel and from the use of real estate and of resources by the entire TÜV NORD GROUP are to become climate-neutral by 2030 through the use of targeted avoidance, reduction and mitigation measures (appropriate mitigation will follow if we fail to meet our other targets).

The guidelines and basis for the TÜV NORD GROUP's sustainability work include the United Nations Sustainable Development Goals (SDGs). The 17 global goals set a roadmap for the future to enable sustainable action and business transactions. Within the Environment field of action, goals 7, 8, 11, 12 and 13 are covered in particular.





This graphic shows an overview of selected measures in the Environment field of action and their processing status. A more detailed description of the measures can be found on page 20.

CR-Roadmap 2022 – 2025 – Current stauts of target achievement in the Environment field of action

| Topics and goals | Selected measure | Explanation | SDG |
|---|--|---|-----------|
| Definition of guide-lines for environmentally friendly travel patterns | Update of the travel policy in respect of sustainability aspects. | In 2022, we started revising the travel policy. It will be completed in 2023 and aims to take sustainability aspects more fully into account. The framework conditions are being explicitly created here to make business-related trips more sustainable and thus to reduce mobility-related greenhouse gas emissions throughout the Group. | 8, 13 |
| | Provision of 65 charging stations at our own TÜV NORD stations. | We are reducing greenhouse gas emissions by promoting e-mobility internally. In addition to a concept for the electrification of the vehicle fleet, we are going to expand the charging station infrastructure of the German locations of the TÜV NORD GROUP by 2025. By 2025, a further 65 charging stations will be provided by TÜV NORD Mobilität at TÜV NORD stations. | 11, 13 |
| Improving energy efficiency in buildings | Purchase of green electricity at 80% of the 165 TÜV NORD stations of TÜV NORD Mobilität in Germany. | 100% of our buildings managed by TÜV NORD Immobilien already use green electricity. This is now to be extended to the 165 TÜV NORD stations run by TÜV NORD Mobilität in Germany. By 2023, the purchase of green electricity is to be increased to 80% of buildings to reduce energy-related greenhouse gas emissions. | 7, 11, 13 |
| | Installation of photovoltaic systems at our own TÜV NORD stations. | By 2025, the aim is also to install photovoltaic systems at 65 of the 165 TÜV NORD stations to increase the energy efficiency of the buildings. | 7, 11, 13 |
| Ensuring the economical and efficient use of resources | Annual reduction of paper consumption by 10% compared to the base year 2019. | In keeping with the principles of resource economy and resource efficiency, we have a concrete reduction target of 10% per year for paper consumption compared to the base year 2019. To this end, the business units will define their own targets for the various types of paper (e.g. printed matter and copying paper) within the overall target. | 12 |
| | The recycling rate of the total waste generated and, with it, the reduction of municipal waste will be increased at all German sites as soon as is feasible. | Above all, we aspire to bring about this reduction through the economical use of resources and the reduction of commercial waste and residual waste generation. There are two indicators of the success of these measures. The residual waste generated is measured in "kg per person per week". We measure the recycling rate on the basis of the percentage of recycling of separately collected and disposed recyclable materials (in addition to recyclables according to the Commercial Waste Ordinance: Including toner cartridges, electronic scrap, used batteries and metal waste). Both key figures are recorded for each location in order to highlight comparability and the potential for improvement. | 12 |

Highlights 2022

Reduction of mobility-related emissions

To reduce our emissions from business travel, we are increasingly replacing face-to-face international meetings with online events. By digitalising processes, TÜV Nederland, for example, can now offer short notice support from their home country and without the need to travel to international customers with inquiries. Remote audits are also increasingly being used; we made further progress here, especially in the Industrial Services business unit. Another way to reduce our mobility-related emissions is the electrification of our vehicle fleet and the associated expansion of the charging infrastructure.

Reduce resource consumption in the day-to-day business

We promote the reuse and recycling of working materials at the sites of the TÜV NORD GROUP. One practical example is the recycling of our discarded workwear at the Hamburg, Hanover and Essen sites. Instead of thermally recycling workwear that is no longer usable, we collect the textiles from these three sites. The used textiles are then processed by our partners through mechanical recycling into fillers or insulating materials. Some textiles are even suitable for the recovery of cotton fibres through chemical recycling. In addition, since 2022, employees of our IT division have been refurbishing discarded laptops by removing functional parts and reusing them as spare parts. In this way, we are reducing the amount of harmful chemicals and metals that we dispose of.

Outlook: In addition to our internal measures to improve our environmental impact, a strong lever is also the positive impact we are having on our customers courtesy of our sustainable services. In order to make even better use of this, the sustainability assessment of our service portfolio is an important steering element that we will focus on even more strongly in 2023.



“To strategically advance our sustainability efforts, TÜV India has introduced environmental management systems at all its sites, in addition to measures such as the installation of a PV system and rainwater harvesting, and a ban on single-use plastic.”

Manojkumar Borekar,
Product Head – Sustainability, TÜV India

Annex

| | |
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| 24 | Memberships and awards |
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The profile of the TÜV NORD GROUP

As a technological service provider, the TÜV NORD GROUP has been the byword for safety and reliability for over 150 years. With more than 14,000 employees, we provide comprehensive support for our customers, from multinational corporations to private individuals, in our six business units – Industrial Services, Mobility, Engineering and Natural Resources, Training, Aerospace, IT and Holding / Services. As a company in the TIC (testing, inspection, certification) industry, we take responsibility for people, technology and the environment.

We are at home in 50 countries and active in over 100. We not only test in accordance with national and international standards and legal requirements, but also support the development of new security standards. In this way, we are making a significant contribution to the cause of safety and security.

Corporate responsibility ultimately comes within the remit of the Chairman of the Board of Management. Further responsibilities lie with the heads of the business and corporate units and, at company level, with the company management. The Board of Management consists of three members, one of whom is female. The Chairman of the Board is Dr. Dirk Stenkamp. He is joined

by Jürgen Himmelsbach, Chief Financial Officer, and Dr. Astrid Petersen, Chief Human Resources Officer. The entire Board of Management of the TÜV NORD AG is appointed by the Supervisory Board. The Board of Management, together with one representative from each of the six business units, makes up the Group Executive Committee, which manages the operational business of the TÜV NORD GROUP.

The TÜV NORD AG is deemed within the meaning of Section 17 of the Stock Corporations Act (Aktiengesetz – AktG) to be directly dependent upon TÜV Nord Holding GmbH & Co. KG of Hamburg and TÜV HSA Holding GmbH & Co. KG of Hanover and indirectly dependent upon TÜV Nord e.V. and TÜV Hannover / Sachsen-Anhalt e.V. As of 31 December 2022, 86 companies, including TÜV NORD AG, will be included in the consolidated financial statement, of which 42 are in Germany and 44 abroad.

Our responsible corporate actions are guided not only by our CR Strategy but also by published guidelines¹ and documents. These 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 guidelines (website) | Group Executive Committee | Group-wide | www.tuev-nord-group.com/en/sustainability/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 | Domestic companies of the TÜV NORD GROUP, in case these companies purchase services from TÜV NORD Service GmbH & Co. KG. All other companies are obliged to regulate their procurement processes internally. | www.tuev-nord.de/de/zentraleinkauf/allgemeine-bedingungen/ |

¹ In addition to the above-mentioned publicly available guidelines, the TÜV NORD GROUP has Group guidelines that form an integral part of our management structure. The Group guidelines are internal documents that are not published externally.

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 2022: ISO 9001:2015, ISO 14001:2015, ISO 45001:2018



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



Awarded the accolade of LEADING EMPLOYER, in the top 1% of all employers in Germany¹ (in German only)



Award as "MINT Minded Company" (in German only)



EcoVadis Sustainability Rating – again awarded Gold Status (2022)



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

Additional TÜV NORD GROUP awards can be found [here](#).

¹ The assessment refers to the year 2022.

Table of key figures

| | Unit | 2019 | 2020 | 2021 | 2022 | GRI-dis-closure |
|--|------------|---------|---------|----------|---------|-----------------|
| General key data on the Group | | | | | | |
| Employees ¹ (total number) | Number | 14,088 | 14,182 | 14,253 | 14,477 | 2-7 |
| Employees ² (full-time-equivalent) | Number | 11,276 | 11,658 | 11,959 | 12,238 | 2-7 |
| Group companies ³ , total | Number | 85 | 82 | 83 | 86 | 2-6 |
| of which in Germany | Number | 42 | 40 | 41 | 42 | 2-6 |
| of which abroad | Number | 43 | 42 | 42 | 44 | 2-6 |
| Net revenue | Million € | 1,282.4 | 1,265.6 | 1,369.3 | 1,451.8 | 2-6 |
| Total capitalisation | Million € | 1,042.9 | 1,045.6 | 1,102.4 | 1,105.2 | |
| of which liabilities and provisions ⁴ | Million € | 918.9 | 919.3 | 943.7 | 776.8 | |
| of which equity ⁵ | Million € | 124.0 | 126.3 | 158.7 | 328.4 | |
| Scope of production and services provided ⁶ as number of business units | Number | 6 | 6 | 6 | 6 | 2-6 |
| Key data on field of action Company | | | | | | |
| Minimum notice period typically granted to employees and their representatives before significant operational changes that may have a noticeable effect on them are implemented ⁷ | Weeks | 4 | 4 | 4 | 4 | 402-1 |
| New suppliers evaluated according to environmental criteria ⁸ | Proportion | 97 % | 100 % | 100 % | 100 % | 308-1 |
| Percentage of suppliers ⁹ validated based on environmental criteria, by total purchase volume | Proportion | 26 % | 57 % | 72 % | 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 ¹⁰ | Number | 130 | 130 | ☉ 150 | 150 | |
| | 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 ¹¹ | Number | 13,958 | 14,052 | ☉ 14,103 | 14,367 | |
| | 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 ¹² | Number | 29 | 28 | ☉ 31 | 35 | |
| | Proportion | 100 % | 100 % | ☉ 100 % | 100 % | 205-2 |

¹ Average of the total workforce in 2022. This includes all employees of the Group, including the experts appointed by the associations.

² Average of active permanent staff in 2022. This includes all employees of the Group, including the experts appointed by the associations, as full-time equivalent.

³ The information relates to all affiliated companies included in the consolidated financial statements. In addition, at the end of 2021 (2020) there were 85 (87) affiliates not included in the consolidated financial statements, 6 (6) affiliates valued at equity, 8 (8) affiliates and joint ventures not valued at equity and 6 (6) other holdings.

⁴ The figure from 2020 had to be corrected from 919.4 to 919.3 due to a copying error.

⁵ The figure from 2021 had to be corrected from 154.7 to 158.7 due to a copying error.

⁶ This includes all services provided in the Industrial Services, Mobility, Engineering and Natural Resources, Training, Aerospace and IT business units.

⁷ In Germany, individual statutory regulations are in place which are only partially specifically defined in weeks / months. In the event of a change in the company, pursuant to section 111 of the German Works Constitution Act (BetrVG) the staff council must be notified "in a timely manner"

⁸ The information relates to suppliers with technical and revenue relevance pursuant to supplier management in the Group's central purchase department, currently limited to German companies.

⁹ See footnote 7.

¹⁰ This includes the Board of Management and the Supervisory Board, along with the senior executives of the Group.

¹¹ This includes all other employees of the Group.

¹² This includes all suppliers with technical and sales relevance which were newly registered by the central purchase department. All newly registered key suppliers are informed about the TÜV NORD GROUP's Business Code for suppliers and required to abide by it.

| | Unit | 2019 | 2020 | 2021 | 2022 | GRI- dis- closure |
|---|------------|-------|-------|--------|----------|-------------------------|
| Key data on field of action People¹³ | | | | | | |
| Permanent employees in the Group, total | Number | | | 9,608 | ☑ 10,257 | 2-7 |
| of whom female | Number | | | 2,787 | ☑ 3,076 | 2-7 |
| of whom male | Number | | | 6,821 | ☑ 7,181 | 2-7 |
| of whom are permanently employed in Germany ¹⁴ , total | Number | 7,894 | 8,025 | 8,215 | ☑ 8,136 | 2-7 |
| of whom female | Number | 2,201 | 2,272 | 2,346 | ☑ 2,336 | 2-7 |
| of whom male | Number | 5,693 | 5,753 | 5,869 | ☑ 5,800 | 2-7 |
| Fixed-term employees across the Group, total | Number | | | 1,731 | ☑ 1,828 | 2-7 |
| of whom female | Number | | | 424 | ☑ 413 | 2-7 |
| of whom male | Number | | | 1,307 | ☑ 1,415 | 2-7 |
| of whom are fixed-term employees in Germany ¹⁵ , total | Number | 621 | 551 | 498 | ☑ 532 | 2-7 |
| of whom female | Number | 315 | 274 | 261 | ☑ 266 | 2-7 |
| of whom male | Number | 306 | 277 | 237 | ☑ 266 | 2-7 |
| Full-time employees across the Group, total | Number | | | 9,767 | ☑ 10,486 | 2-7 |
| of whom female | Number | | | 2,207 | ☑ 2,434 | 2-7 |
| of whom male | Number | | | 7,560 | ☑ 8,052 | 2-7 |
| of whom are full-time employees in Germany, total | Number | 7,163 | 7,167 | 7,253 | ☑ 7,231 | 2-7 |
| of whom female | Number | 1,605 | 1,618 | 1,662 | ☑ 1,644 | 2-7 |
| of whom male | Number | 5,558 | 5,549 | 5,591 | ☑ 5,587 | 2-7 |
| Part-time employees across the Group, total | Number | | | 1,572 | ☑ 1,679 | 2-7 |
| of whom female | Number | | | 1,004 | ☑ 1,068 | 2-7 |
| of whom male | Number | | | 568 | ☑ 611 | 2-7 |
| of whom are part-time employees in Germany, total | Number | 1,352 | 1,409 | 1,460 | ☑ 1,517 | 2-7 |
| of whom female | Number | 911 | 928 | 945 | ☑ 971 | 2-7 |
| of whom male | Number | 441 | 481 | 515 | ☑ 546 | 2-7 |
| Employees across the Group covered by collective bargaining | Proportion | | | ☑ 73 % | 71.7 % | 2-30 |
| Employees in Germany covered by collective bargaining | Proportion | 86 % | 85 % | ☑ 85 % | 86.7 % | 2-30 |

¹³ Unless otherwise stated, the Group-wide figures under "People" refer to the total workforce of the international companies currently integrated in this 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 head count (number of persons). The Germany-wide data are presented separately in order to ensure comparability for the coming years, in which the step-by-step integration of further international companies into the CR reporting is planned.

¹⁴ For 2021 (2020), a total of 127 (79) employees could not be evaluated in terms of their employment status (permanent or fixed-term). For these employees, an assessment was made based on the fixed-term quota recorded among the remaining employees. For the year 2022, the status of 80 employees could not be evaluated and, for the first time, we have not extrapolated these using a ratio.

¹⁵ See footnote 14.

| | Unit | 2019 | 2020 | 2021 | 2022 | GRI- dis- closure |
|--|------------|--------|-------|----------|----------|-------------------------|
| New employees across the Group during the reporting period ¹⁶ , total | Proportion | | | ☉ 12.1 % | ☉ 15.1 % | |
| | Number | | | ☉ 1,355 | ☉ 1,806 | 401-1 |
| of whom female | Number | | | ☉ 439 | ☉ 648 | 401-1 |
| of whom male | Number | | | ☉ 916 | ☉ 1,158 | 401-1 |
| of whom aged 30 and below | Number | | | ☉ 540 | ☉ 596 | 401-1 |
| of whom female | Number | | | ☉ 163 | ☉ 223 | 401-1 |
| of whom male | Number | | | ☉ 377 | ☉ 373 | 401-1 |
| of whom aged 30 – 50 | Number | | | ☉ 694 | ☉ 988 | 401-1 |
| of whom female | Number | | | ☉ 230 | ☉ 348 | 401-1 |
| of whom male | Number | | | ☉ 464 | ☉ 640 | 401-1 |
| of whom aged 50 or over | Number | | | ☉ 117 | ☉ 222 | 401-1 |
| of whom female | Number | | | ☉ 44 | ☉ 77 | 401-1 |
| of whom male | Number | | | ☉ 73 | ☉ 145 | 401-1 |
| of whom new employees in Germany during the reporting period ¹⁷ , total | Proportion | 10.9 % | 8.2 % | ☉ 8.5 % | ☉ 10.2 % | |
| | Number | 926 | 706 | ☉ 737 | ☉ 870 | 401-1 |
| of whom female | Number | 363 | 266 | ☉ 274 | ☉ 376 | 401-1 |
| of whom male | Number | 563 | 440 | ☉ 463 | ☉ 494 | 401-1 |
| of whom aged 30 and below | Number | 285 | 229 | ☉ 246 | ☉ 272 | 401-1 |
| of whom female | Number | 112 | 78 | ☉ 80 | ☉ 116 | 401-1 |
| of whom male | Number | 173 | 151 | ☉ 166 | ☉ 156 | 401-1 |
| of whom aged 30 – 50 | Number | 517 | 414 | ☉ 394 | ☉ 483 | 401-1 |
| of whom female | Number | 202 | 167 | ☉ 153 | ☉ 206 | 401-1 |
| of whom male | Number | 315 | 247 | ☉ 241 | ☉ 277 | 401-1 |
| of whom aged 50 or over | Number | 124 | 63 | ☉ 93 | ☉ 115 | 401-1 |
| of whom female | Number | 49 | 21 | ☉ 39 | ☉ 54 | 401-1 |
| of whom male | Number | 75 | 42 | ☉ 54 | ☉ 61 | 401-1 |

¹⁶ This includes newly appointed and reappointed permanent staff presented as a head count. Appointments and takeovers of trainees and temporary staff are not included.

¹⁷ This includes newly appointed and reappointed permanent staff presented as a head count. Appointments and absorption of trainees and temporary staff are not included. For 2021, the status of four people could not be clearly evaluated, meaning that these individuals are not included in the breakdown by age. For 2022, three appointments could not be evaluated and are excluded from the figures presented.

401-1, 401-3

| | Unit | 2019 | 2020 | 2021 | 2022 | GRI-dis-closure |
|--|------------|-------|-------|---------|---------|-----------------|
| Employee turnover during the reporting period Group-wide ¹⁸ , total | Proportion | | | ☑ 6.8 % | ☑ 7.6 % | |
| | Number | | | ☑ 763 | ☑ 910 | 401-1 |
| of whom female | Number | | | ☑ 268 | ☑ 294 | 401-1 |
| of whom male | Number | | | ☑ 495 | ☑ 616 | 401-1 |
| of whom aged 30 and below | Number | | | ☑ 201 | ☑ 246 | 401-1 |
| of whom female | Number | | | ☑ 76 | ☑ 101 | 401-1 |
| of whom male | Number | | | ☑ 125 | ☑ 145 | 401-1 |
| of whom aged 30 – 50 | Number | | | ☑ 467 | ☑ 556 | 401-1 |
| of whom female | Number | | | ☑ 160 | ☑ 155 | 401-1 |
| of whom male | Number | | | ☑ 307 | ☑ 401 | 401-1 |
| of whom aged 50 or over | Number | | | ☑ 94 | ☑ 108 | 401-1 |
| of whom male | Number | | | ☑ 31 | ☑ 38 | 401-1 |
| of whom female | Number | | | ☑ 63 | ☑ 70 | 401-1 |
| of whom employee turnover during the reporting period in Germany ¹⁹ , total | Proportion | 3.9 % | 3.7 % | ☑ 4.2 % | ☑ 4.5 % | |
| | Number | 325 | 319 | ☑ 362 | ☑ 385 | 401-1 |
| of whom female | Number | 128 | 134 | ☑ 150 | ☑ 156 | 401-1 |
| of whom male | Number | 197 | 185 | ☑ 212 | ☑ 229 | 401-1 |
| of whom aged 30 and below | Number | 68 | 37 | ☑ 56 | ☑ 74 | 401-1 |
| of whom female | Number | 36 | 14 | ☑ 26 | ☑ 40 | 401-1 |
| of whom male | Number | 32 | 23 | ☑ 30 | ☑ 34 | 401-1 |
| of whom aged 30 – 50 | Number | 202 | 251 | ☑ 230 | ☑ 250 | 401-1 |
| of whom female | Number | 72 | 113 | ☑ 95 | ☑ 91 | 401-1 |
| of whom male | Number | 130 | 138 | ☑ 135 | ☑ 159 | 401-1 |
| of whom aged 50 or over | Number | 55 | 31 | ☑ 75 | ☑ 61 | 401-1 |
| of whom female | Number | 20 | 7 | ☑ 28 | ☑ 25 | 401-1 |
| of whom male | Number | 35 | 24 | ☑ 47 | ☑ 36 | 401-1 |
| Employees entitled to parental leave Group-wide, total | Number | | | 9,597 | ☑ 9,730 | 401-3 |
| of whom female | Number | | | 2,898 | ☑ 3,021 | 401-3 |
| of whom male | Number | | | 6,699 | ☑ 6,709 | 401-3 |
| of whom employees entitled to parental leave in Germany ²⁰ , total | Number | 8,515 | 8,497 | 8,654 | ☑ 8,653 | 401-3 |
| of whom female | Number | 2,516 | 2,493 | 2,594 | ☑ 2,592 | 401-3 |
| of whom male | Number | 5,999 | 6,004 | 6,060 | ☑ 6,061 | 401-3 |

¹⁸ This includes external departures / turnover (voluntary resignations) of permanent staff presented as a head count.

¹⁹ This includes external departures / turnover (voluntary resignations) of permanent staff presented as a head count. For 2021, the status of one person could not be accurately evaluated, meaning that this individual is not included in the breakdown by age. 2022, one departure could not be evaluated and is therefore excluded from the figures presented.

²⁰ For 2022, (2021), the status of 95, (59) employees could not be evaluated; these individuals were therefore not included in the figures presented.

| | Unit | 2019 | 2020 | 2021 | 2022 | GRI-dis-closure |
|---|------------|------|-------|--------|----------|-----------------|
| Employees who have taken parental leave Group-wide, total | Number | | | 500 | ☺ 496 | 401-3 |
| of whom female | Number | | | 175 | ☺ 170 | 401-3 |
| of whom male | Number | | | 325 | ☺ 326 | 401-3 |
| of whom employees who have taken parental leave in Germany ²¹ , total | Number | 317 | 367 | 444 | ☺ 453 | 401-3 |
| of whom female | Number | 101 | 130 | 152 | ☺ 141 | 401-3 |
| of whom male | Number | 216 | 237 | 292 | ☺ 312 | 401-3 |
| Employees who returned to work after the end of parental leave Group-wide, total | Number | | | 352 | ☺ 398 | 401-3 |
| of whom female | Number | | | 79 | ☺ 87 | 401-3 |
| | Proportion | | | n/a | ☺ 92.6 % | 401-3 |
| of whom male | Number | | | 273 | ☺ 311 | 401-3 |
| | Proportion | | | n/a | ☺ 100 % | 401-3 |
| of whom employees who returned to work after the end of parental leave in Germany ²² , total | Number | 235 | 272 | 313 | ☺ 330 | 401-3 |
| of whom female | Number | 51 | 57 | 66 | ☺ 59 | 401-3 |
| | Proportion | 88 % | 92 % | 91.7 % | ☺ 90.8 % | 401-3 |
| of whom male | Number | 184 | 215 | 247 | ☺ 271 | 401-3 |
| | Proportion | 99 % | 100 % | 100 % | ☺ 100 % | 401-3 |
| Employees who returned to work at the end of the parental leave and were still employed 12 months after their return to work Group-wide, total | Number | | | 298 | ☺ 290 | 401-3 |
| of whom female | Number | | | 69 | ☺ 61 | 401-3 |
| | Proportion | | | n/a | ☺ 71.8 % | 401-3 |
| of whom male | Number | | | 229 | ☺ 229 | 401-3 |
| | Proportion | | | n/a | ☺ 83.9 % | 401-3 |
| of whom employees who returned to work at the end of their parental leave and were still employed 12 months after their return to work in Germany ²³ , total | Number | 207 | 218 | 256 | ☺ 289 | 401-3 |
| of whom female | Number | 46 | 167 | 54 | ☺ 61 | 401-3 |
| | Proportion | 79 % | 84 % | 87.1 % | ☺ 83.6 % | 401-3 |
| of whom male | Number | 161 | 51 | 202 | ☺ 228 | 401-3 |
| | Proportion | 89 % | 90 % | 93.5 % | ☺ 92.3 % | 401-3 |

²¹ See footnote 20.

²² For 2022 (2021), the status of 397, (543) employees could not be evaluated; these individuals were therefore not included in the figures presented.

²³ See footnote 22.

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

| | Unit | 2019 | 2020 | 2021 | 2022 | GRI-dis-closure |
|---|------------|--------|--------|--------|---------|-----------------|
| Employees who are covered by an internally audited management system for occupational health and safety ²⁴ | Proportion | 100 % | 100 % | 100 % | 100 % | 403-8 |
| Employees who are covered by an externally certified management system for occupational health and safety ²⁵ | Number | 1,912 | 2,069 | 2,131 | 5,894 | 403-8 |
| | Proportion | 22 % | 28 % | 28 % | 41 % | 403-8 |
| Number and proportion of documentable work-related injuries ²⁶ | Number | 84 | 80 | 88 | 88 | 403-9 |
| | Proportion | 7.11 % | 6.86 % | 7.1 % | 6.7 % | 403-9 |
| Average budget for education and training per employee, Group-wide ²⁷ | € | | | 832 | 975.7 | 404-1 |
| Average budget for education and training per employee in Germany ²⁸ | € | 1,034 | 796 | 1,002 | 1,303.1 | 404-1 |
| Employees by sex, Group-wide | | | | | | 405-1 |
| female | Proportion | | | 28.4 % | 28.9 % | 405-1 |
| male | Proportion | | | 71.6 % | 71.1 % | 405-1 |
| Employees by sex in Germany | | | | | | 405-1 |
| female | Proportion | 30 % | 30 % | 30.1 % | 30 % | 405-1 |
| male | Proportion | 70 % | 70 % | 69.9 % | 70 % | 405-1 |
| Employees by age group, Group-wide | | | | | | 405-1 |
| under 30 years of age | Proportion | | | 12.5 % | 13 % | 405-1 |
| 30 – 50 years of age | Proportion | | | 50.4 % | 51.4 % | 405-1 |
| over 50 years of age | Proportion | | | 37.1 % | 35.6 % | 405-1 |
| Employees by age group, in Germany | | | | | | 405-1 |
| under 30 years of age | Proportion | 10 % | 7 % | 9.8 % | 10.4 % | 405-1 |
| 30 – 50 years of age | Proportion | 47 % | 56 % | 47.2 % | 46.9 % | 405-1 |
| over 50 years of age | Proportion | 43 % | 38 % | 43 % | 42.7 % | 405-1 |
| Proportion of employees with a major disability (employees), Group-wide | Proportion | | | 3.0 % | 2.9 % | 405-1 |
| Proportion of employees with a major disability (employees), in Germany ²⁹ | Proportion | 4 % | 4 % | 3.9 % | 3.9 % | 405-1 |
| Individuals on management bodies by sex, Group-wide ³⁰ | | | | | | 405-1 |
| female | Proportion | | | 17 % | 19.1 % | 405-1 |
| male | Proportion | | | 83 % | 80.9 % | 405-1 |

²⁴ The Group companies are subject to corresponding Group policies on occupational health and safety protection (K-RL 520 and 510), which are applicable to all companies of the TÜV NORD GROUP under German law or for all domestic and foreign investment companies in which TÜV NORD AG holds a direct or indirect stake of more than 50 percent or in which the decisive influence of persons or committees means that corporate governance is effectively in its hands. 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.

²⁵ Number of employees within the scope of the Group certification of the management system for occupational health and safety according to ISO 45001 or SCC who have thus been validated both internally and by an external party. Does not include individually certified companies (e.g. according to SCC – safety certificate contractors).

²⁶ Since 2022, accidents leading to an absence from work of more than one working day have been evaluated. This evaluation takes place in all the companies in the TÜV NORD GROUP.

²⁷ This figure relates to the average full-time equivalents (FTE).

²⁸ See footnote 27.

²⁹ For 2022, a total of 185 employees could not be evaluated, these individuals were therefore not included in the figures presented.

³⁰ This includes Board members, directors and executives with special power of attorney.

| | Unit | 2019 | 2020 | 2021 | 2022 | GRI-dis-closure |
|--|------------|------|------|----------|----------|-----------------|
| Individuals on management bodies by sex in Germany ³¹ | | | | | | 405-1 |
| female | Proportion | 15 % | 15 % | ☹ 16.8 % | ☹ 19.4 % | 405-1 |
| male | Proportion | 85 % | 85 % | ☹ 83.2 % | ☹ 80.6 % | 405-1 |
| Individuals on management bodies by age group, Group-wide | | | | | | 405-1 |
| under 30 years of age | Proportion | | | ☹ 0 % | ☹ 0 % | 405-1 |
| 30 – 50 years of age | Proportion | | | ☹ 27.3 % | ☹ 25.9 % | 405-1 |
| over 50 years of age | Proportion | | | ☹ 72.7 % | ☹ 74.1 % | 405-1 |
| Individuals on management bodies by age group in Germany | | | | | | 405-1 |
| under 30 years of age | Proportion | 0 % | 0 % | ☹ 0 % | ☹ 0 % | 405-1 |
| 30 – 50 years of age | Proportion | 36 % | 27 % | ☹ 26.7 % | ☹ 26.7 % | 405-1 |
| over 50 years of age | Proportion | 64 % | 74 % | ☹ 73.3 % | ☹ 73.3 % | 405-1 |
| Proportion of individuals across the Group with a major disability (individuals in management bodies), Group-wide | Proportion | | | 1 % | ☹ 1.9 % | 405-1 |
| Proportion of individuals in Germany with a major disability (individuals in management bodies) in Germany ³² | Proportion | 1 % | 1 % | 1 % | ☹ 1 % | 405-1 |

³¹ See footnote 30.

³² For 2022 (2021), a total of 185 (127) employees could not be evaluated; these individuals were therefore not included in the figures presented here.

305-1, 305-2, 305-3, 305-4

| | Unit | Base year 2019 | 2020 | 2021 | 2022 | GRI- dis- closure |
|---|-------------------------|-------------------|--------|----------|----------|-------------------------|
| Key data on field of action Environment³³ | | | | | | |
| Gross volume of direct GHG emissions (scope 1) from combustion processes of mobile equipment ³⁴ | | | | | | 305-1 |
| Group-wide | t CO ₂ e | | | | ☑ 9,148 | 305-1 |
| in Germany | t CO ₂ e | 6,162 | 4,297 | ☑ 3,919 | ☑ 5,803 | 305-1 |
| Gross volume of other indirect GHG emissions (scope 3) for business travel of employees that arise earlier in the value chain or in means of transport which do not belong to the company ³⁵ | | | | | | 305-3 |
| Group-wide | t CO ₂ e | | | | ☑ 17,949 | 305-3 |
| in Germany | t CO ₂ e | 15,698 | 12,265 | ☑ 10,788 | ☑ 12,130 | 305-3 |
| Gross volume of direct and indirect GHG emissions (scope 1, 2 & 3) from employee travel ³⁶ | | | | | | 305-3 |
| Group-wide | t CO ₂ e | | | | ☑ 27,199 | 305-3 |
| in Germany | t CO ₂ e | 21,860 | 16,563 | ☑ 14,706 | ☑ 17,954 | 305-3 |
| Intensity of GHG emissions per employee ³⁷ | | | | | | 305-4 |
| Group-wide | t CO ₂ e/FTE | | | | ☑ 2.43 | 305-4 |
| in Germany | t CO ₂ e/FTE | 2.77 | 2.07 | ☑ 1.81 | ☑ 2.23 | 305-4 |
| Gross volume of direct GHG emissions (scope 1) from TÜV NORD's own buildings ³⁸ | | | | | | 305-1 |
| in Germany | t CO ₂ e | 4,322 | 3,752 | ☑ 4,318 | ☑ 2,264 | 305-1 |
| Gross volume of direct GHG emissions (scope 2) from TÜV NORD's own buildings which arise from the production of the energy used by them ³⁹ | | | | | | 305-2 |
| in Germany | t CO ₂ e | 348 | 325 | ☑ 227 | ☑ 729 | 305-2 |

³³ The Group-wide figures under "Environment" relate, unless otherwise indicated, to the international companies currently integrated into the CR progress report (See P. 02) and the companies in Germany, excluding non-consolidated companies.

³⁴ The GHG emissions considered here (Scope 1) result from the use of company vehicles. Source of emission factors and values used for global warming potential: Defra Guidelines 2022, 2021, 2020 and 2019 for the respective year; consolidation approach: operational control; using the Greenhouse Gas Protocol.

³⁵ The GHG emissions considered here (Scope 3) result from the upstream value chain with regard to the use of company vehicles as well as business travel by private car, rental car, plane and train; Source of the emissions factors and the values used for global warming potential: Defra Guidelines 2022, 2021, 2020 and 2019 respectively for the year in question; for leased vehicles direct calculation using fuel consumption, for private and rental cars using mileage, for flights using Defra Guidelines 2022, 2021, 2020 and 2019 for the respective year; for rail travel using DB environmental figures and GEMIS 5.

³⁶ 2022 Inclusion of Scope 2 emissions in these indicators for the first time. Previous data relate only to Scope 1 and 3 emissions.

³⁷ Calculation based on the gross volume of direct and indirect GHG emissions (scope 1, 2 and 3) from employee travel; number of employees taken from financial report: 2022: 8,051, 2021: 8,108 FTE, 2020: 7,990 FTE, 2019: 7,889 FTE; Group-wide number of employees 2022: 11,183.

³⁸ The information refers to German sites which are under the management of TÜV NORD Immobilien (2019 – 2021: 21 sites). Scope 1 emissions consist of the aggregated consumption of gas and heating oil; recording of heating oil consumption started in 2021. Source of conversion factors used: 2022: DEHSt, 2020 / 2021: GEMIS 5 (EL-KW-Park-DE-2015), GEMIS 4,95, Defra + WTT Generation & WTT T&D, 2019: GEMIS 4,95 (EL-KW-Park-DE-2015).

³⁹ The information refers to German sites which are under the management of TÜV NORD Immobilien (2019 – 2021: 21 sites). Scope 2 emissions are made up of electricity and district heating consumption. Source for conversion factors used: 2022: GaBi Professional 2023, data from EVU; 2020 / 2021: GEMIS 5 (EL-KW-Park-DE-2015), GEMIS 4.95, Defra + WTT Generation & WTT T&D, 2019: GEMIS 4.95 (EL-KW-Park-DE-2015).

| | Unit | Base year 2019 | 2020 | 2021 | 2022 | GRI- dis- closure |
|---|---------------------|-------------------|--------|----------|----------|-------------------------|
| Gross volume of other indirect GHG emissions (scope 3) from TÜV NORD's own buildings which arise in the upstream value chain ⁴⁰ | | | | | | 305-3 |
| in Germany | t CO ₂ e | 3,018 | 2,574 | ☉ 2,712 | ☉ 1,350 | 305-3 |
| Gross volume of direct and indirect GHG emissions (scope 1, 2 and 3) from TÜV NORD's own buildings | | | | | | 305-3 |
| in Germany | t CO ₂ e | 7,688 | 6,652 | ☉ 7,257 | ☉ 4,344 | 305-3 |
| Intensity of GHG emissions per square metre from TÜV NORD's own buildings ⁴¹ | | | | | | 305-4 |
| in Germany | t CO ₂ e | 0.033 | 0.029 | ☉ 0.033 | ☉ 0.021 | 305-4 |
| Extent of the reduction in GHG emissions a direct consequence of emission reduction initiatives in each year compared to 2019 ⁴² | | | | | | 305-5 |
| in Germany | t CO ₂ e | | 6,334 | ☉ 7,585 | ☉ 7,280 | 305-5 |
| Total weight of paper consumed ⁴³ Group-wide | t | | | | ☉ 534 | 301-1 |
| of which printed products | t | | | | ☉ 447 | 301-1 |
| of which copier paper | t | | | | ☉ 86 | 301-1 |
| of which from renewable materials | t | | | | ☉ 534 | 301-1 |
| Total weight of paper consumed, in Germany | t | 767 | 655 | 544 | ☉ 507 | 301-1 |
| of which printed products | t | 632 | 578 | 460 | ☉ 438 | 301-1 |
| of which copier paper | t | 135 | 77 | 84 | ☉ 68 | 301-1 |
| of which from renewable materials | t | 767 | 655 | 544 | ☉ 507 | 301-1 |
| Total consumption of water from all areas ⁴⁴ | | | | | | 303-5 |
| Group-wide | m ³ | | | | ☉ 68,406 | 303-5 |
| In Germany | m ³ | 46,180 | 41,899 | 37,119 | ☉ 59,534 | 303-5 |
| Total energy consumption within the organisation, Group-wide | MWh | | | | ☉ 51,450 | 302-1 |
| of which power consumption, total | MWh | | | | ☉ 26,846 | 302-1 |
| of which heating energy consumption, total | MWh | | | | ☉ 24,604 | 302-1 |
| Total energy consumption within the organisation in Germany | MWh | 41,183 | 36,705 | ☉ 38,691 | ☉ 45,654 | 302-1 |
| of which power consumption, total | MWh | 17,355 | 14,321 | ☉ 13,973 | ☉ 21,487 | 302-1 |
| of which heating energy consumption, total | MWh | 23,828 | 22,384 | ☉ 24,719 | ☉ 24,166 | 302-1 |

⁴⁰ The information refers to German sites which are under the management of TÜV NORD Immobilien (2019 – 2022: 21 sites). Scope 3 emissions consist of the consumption in the upstream value chains of all energy sources used as well as the water consumed, including wastewater. Source of conversion factors used: 2022: GEMIS 5, IEA 2021, DEFRA Heat and Steam T&D + WTT Generation + WTT T&D, GaBi Professional 2023, 2020 / 2021: GEMIS 5 (ELKW-Park-DE-2015), GEMIS 4.95, Defra + WT generation + WT T&D, 2019: GEMIS 4.95 (EL-KW-Park-DE-2015).

⁴¹ Calculation based on the gross volume of direct and indirect GHG emissions (Scope 1, 2 and 3) from German sites which are under the management of TÜV NORD Immobilien; total area included: 209,564 m² in 2022, 222,601 m² in 2021, 230,671 m² in 2020, and 230,671 m² in 2019.

⁴² The figure refers to the reduction in the total gross volume of direct and indirect GHG emissions (scope 1 and 3) from employee travel and the direct and indirect GHG emissions (scope 1, 2 and 3) from TÜV NORD's own buildings; base year for the calculation is 2019. In 2022, due to the return to pre-pandemic daily routine, more business trips were made, resulting in more emissions than in previous years. For more information on countermeasures see PP. 18 – 21.

⁴³ 2022, the volumes resulting from decentralized commissioning were also taken into account for the first time.

⁴⁴ The measurement corresponds to freshwater consumption as counted by water meters. We assume that the total amount of wastewater will be the same.

GRI content index

TÜV NORD GROUP has reported the information cited in this GRI content index for the period 1.1.2022-31.12.2022 with reference to the GRI Standards.

| GRI Standard | Disclosure | Reference | Omission/explanation | Validated |
|----------------------------|--|---|---|-----------|
| General Information | | | | |
| | 2-1 Organisational details | Profile of the TÜV NORD GROUP, P. 23 / About this progress report, P. 02 | | |
| | 2-2 Entities which are included in the organisation's sustainability reporting | About this progress report, P. 02 | The focus of this progress report is on the German consolidated companies and 18 international companies (see also progress report, P. 02). | |
| | 2-3 Reporting period, frequency and contact point | About this progress report, P. 02 / legal note, P. 44 | | |
| | 2-4 Restatements of information | About this progress report, P. 02 | | |
| | 2-5 External assurance | About this progress report, P. 02 / statement of the independent auditor on an audit to obtain limited certainty concerning sustainability information, PP. 42 – 43 | 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. 42 – 43 | |
| | 2-6 Activities, value chain and other business relationships | Profile of the TÜV NORD GROUP, P. 23 / General key data on the Group, P. 25 | The TÜV NORD GROUP is a service company without an extensive supply chain. The main product groups that are purchased include print products, paper, office supplies, IT needs, servers, client PCs, monitors, printers, printer consumables, copying systems, smartphones, telecommunications equipment data security, furniture (general), office chairs, promotional items, outdoor advertising, cleaning of work clothes, hygiene / hygiene paper, travel services and project purchases. | |
| | 2-7 Employees | General key data for the Group, P. 25 / Key data for People field of action, PP. 26 – 27 | | ✓ |
| | 2-9 Governance structure and composition | Profile of the TÜV NORD GROUP, P. 23 | | |

| GRI Standard | Disclosure | Reference | Omission / explanation | Validated |
|--------------|--|---|---|-----------|
| | 2-13 Delegation of responsibility for managing impacts | CR Roadmap, PP. 08 – 09 | Overall responsibility for corporate responsibility lies with the Group Executive Committee and, within this body, with the Chairman of the Board of Management of the TÜV NORD GROUP. At the level of a business unit or central division, it is the management of the corresponding area, who is responsible for CR; at company level, it is the relevant board of management. In terms of content, responsibility lies with the staff function of the CR manager. In the business units the CR coordinators take on this task. | ☑ |
| | 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. The remit of his review includes the material topics. He then informs the Group Executive Committee. | |
| | 2-22 Statement on sustainable development strategy | Preface, PP. 04 – 05 | | |
| | 2-23 Policy commitments | Corporate Responsibility Strategy, P. 06 / Profile of the TÜV NORD GROUP, P. 23 / Foreword, PP. 04 – 05 | Precautionary approach or precautionary principle: We are establishing sustainability as an 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. Risk and opportunity management is also a fundamental part of our corporate governance in general. | ☑ |
| | 2-24 Embedding policy commitments | Corporate Responsibility Strategy, P. 06 | | ☑ |
| | 2-25 Processes to remediate negative impacts | Corporate Responsibility Strategy, P. 06 | The description refers specifically to the procedures for eliminating negative impacts in respect of human rights. 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 | Omission/ explanation | Validated |
|--------------|---|---|---|-----------|
| | 2-26 Mechanisms for seeking advice and raising concerns | Corporate Responsibility Strategy, P. 06 | If human rights violations should occur in the course of our business activities, we have established effective complaint mechanisms to deal with them: 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 Compliance Officer. 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 (designated as "relevant to the Group") is 14. 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. 24 | | |
| | 2-29 Approach to stakeholder engagement | Materiality analysis, P. 07 / Foreword, PP. 04 – 05 | | ☑ |
| | 2-30 Collective bargaining agreements | Key data on People field of action, P. 26 | | ☑ |
| | 3-1 Process to determine material topics | Materiality analysis, P. 07 | | ☑ |
| | 3-2 List of material issues | Materiality analysis, P. 07 | | ☑ |
| | 3-3 Management of material topics | CR Roadmap, PP. 08 – 09 / Company field of action, PP. 10 – 13 / People field of action, PP. 14 – 17 / Environment field of action, PP. 18 – 21 | | ☑ |

| GRI Standard | Disclosure | Reference | Omission / explanation | Validated |
|--|---|---|--|-----------|
| Material topics 2022 | | | | |
| Company field of action | | | | |
| Compliance and responsibility in the value chain | | | | |
| GRI 3: Material topics | 3-3 Management of material topics | Company field of action, PP. 10 – 13 | | ✓ |
| GRI 205: Anti-corruption | 205-2 Communication and training in anti-corruption policies and procedures | Key data for Company field of action, P. 25 / List of measures for the Company field of action, P. 12 | | |
| GRI 305: Emissions | 305-3 Other indirect (Scope 3) GHG emissions | Key data for Environment field of action, PP. 32 – 33 | | ✓ |
| GRI 308: Supplier Environmental Assessment | 308-1 New suppliers that were screened using environmental criteria | Key data for Company field of action, P. 25 | | |
| GRI 415: Public Policy | 415-1 Political contributions | | The TÜV NORD GROUP Code of Conduct stipulates that no monetary or non-monetary donations to political parties are permitted. | |
| Digital business models, processes and tools | | | | |
| GRI 3: Material topics | 3-3 Management of material topics | Company field of action, PP. 10 – 13 | | ✓ |
| GRI 203: Indirect economic impacts | 203-2 Significant indirect economic impacts | Company field of action, PP. 10 – 13 | | ✓ |
| Development and offer of sustainable innovations and services | | | | |
| GRI 3: Material topics | 3-3 Management of material topics | Company field of action, PP. 10 – 13 | | ✓ |
| GRI 203: Indirect economic impacts | 203-2 Significant indirect economic impacts | Company field of action, PP. 10 – 13 | | ✓ |
| People field of action | | | | |
| Promoting employee health and increasing levels of satisfaction with the employer | | | | |
| GRI 3: Material topics | 3-3 Management of material topics | People field of action, PP. 14 – 17 | | ✓ |
| GRI 401: Employment | 401-1 New employee hires and employee turnover | Key data for People field of action, PP. 27 – 28 | | ✓ |
| | 401-3 Parental leave | Key data for People field of action, PP. 28 – 29 | | ✓ |

| GRI Standard | Disclosure | Reference | Omission/ explanation | Validated |
|---|--|--|---|-----------|
| GRI 402: Labor/ Management Relations | 402-1 Minimum notice period for operational changes | Key data for Company field of action, P. 25 | There are no regulations governing such notice periods, rights to a hearing or negotiations in the existing collective bargaining agreements. | |
| GRI 403: Occupational Health and Safety | 403-8 Workers covered by an occupational health and safety management system | Key data for People field of action, P. 30 | | |
| | 403-9 Work-related injuries | Key data for People field of action, P. 30 | Since 2022, accidents leading to the loss of one working day or more have been counted as loss of working hours. The evaluation is carried out by all companies of the TÜV NORD GROUP. | |
| Social engagement | | | | |
| GRI 3: Material topics | 3-3 Management of material topics | People field of action, PP. 14 – 17 | | |
| GRI 413: Local communities | 413-1 Operations with local community engagement, impact assessments, and development programs | | Measures to involve 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. For detailed information, see the Donation report. | |
| Enabling professional development | | | | |
| GRI 3: Material topics | 3-3 Management of material topics | People field of action, PP. 14 – 17 | | ☑ |
| GRI 404: Training and Education | 404-1 Average hours of training per year per employee | Key data for People field of action, P. 30 | As, in our view, expenditure is more in line with the exercise of employer responsibility than times, the corresponding average expenditure is given here. No distinctions are made between the sexes or by employment status for training expenses. | ☑ |
| Promoting and developing an open culture of feedback | | | | |
| GRI 3: Material topics | 3-3 Management of material topics | People field of action, PP. 14 – 17 | | ☑ |
| Ensuring equal opportunities for all | | | | |
| GRI 3: Material topics | 3-3 Management of material topics | People field of action, PP. 14 – 17 | | ☑ |
| GRI 405: Diversity and equality of opportunity | 405-1 Diversity of governance bodies and employees | Key data for People field of action, PP. 30 – 31 | | ☑ |
| | 405-2 Ratio of basic salary and remuneration of women to men | | For the vast majority of employees in Germany, the remuneration is derived from collective agreements. In these collective agreements, the remuneration is based on employee activities that are due to be and are carried out. No distinction is made by gender or other characteristics. | |

| GRI Standard | Disclosure | Reference | Omission / explanation | Validated |
|---|--|---|--|-----------|
| GRI 406: Non-discrimination | 406-1 Incidents of discrimination and corrective actions taken | | In 2022, four cases of discrimination / circumstances of disadvantage were reported. All reports were examined with regard to whether actual discrimination had taken place. Two cases did indeed turn out to be GET cases. One of these two cases was not attributable to a person employed by TÜV NORD as the perpetrator of the discrimination. The discrimination was perpetrated by an external third party, albeit in relation to the employment of a TÜV NORD employee. All issues were recorded and evaluated by the Group Representative for GET, and, in consultation with the authorities involved, a solution was found. For each individual case in which actual GET relevance was identified, a separate remedial measure was agreed and implemented. In one case, the solution is still being implemented. Each completed case is subsequently documented in a standardised manner and tracked in terms of quality. | |
| Environment field of action | | | | |
| Environmentally friendly travel patterns | | | | |
| GRI 3: Material topics | 3-3 Management of material topics | Environment field of action, PP. 18 – 21 | | ✓ |
| GRI 305: Emissions | 305-1 Direct (Scope 1) GHG emissions | Key data for Environment field of action, P. 32 | | ✓ |
| | 305-3 Other indirect (Scope 3) GHG emissions | Key data for Environment field of action, P. 32 | | ✓ |
| | 305-4 GHG emissions intensity | Key data for Environment field of action, P. 32 | | ✓ |
| | 305-5 Reduction in GHG emissions | Key data for Environment field of action, P. 33 | | ✓ |
| Energy efficiency in buildings | | | | |
| GRI 3: Material topics | 3-3 Management of material topics | Environment field of action, PP. 18 – 21 | | ✓ |
| GRI 302: Energy | 302-1 Energy consumption within the organisation | Key data for Environment field of action, P. 33 | Energy consumption cannot yet be completely broken down into renewable and non-renewable energy sources. Steam consumption is not recorded. No energy is sold. | ✓ |

| GRI Standard | Disclosure | Reference | Omission/ explanation | Validated |
|------------------------------------|---|---|-----------------------|-----------|
| GRI 305: Emissions | 305-1 Direct (Scope 1) GHG emissions | Key data for Environment field of action, P. 32 | | ✓ |
| | 305-2 Energy indirect (Scope 2) GHG emissions | Key data for Environment field of action, P. 32 | | ✓ |
| | 305-3 Other indirect (Scope 3) GHG emissions | Key data for Environment field of action, P. 33 | | ✓ |
| | 305-4 GHG emissions intensity | Key data for Environment field of action, P. 33 | | ✓ |
| | 305-5 Reduction in GHG emissions | Key data for Environment field of action, P. 33 | | ✓ |
| GRI 3: Material topics | 3-3 Management of material topics | Company field of action, PP. 10 – 13 | | ✓ |
| GRI 203: Indirect economic impacts | 203-2 Significant indirect economic impacts | Company field of action, PP. 10 – 13 | | ✓ |
| Other important topics | | | | |
| GRI 301: Materials | 301-1 Materials used by weight or volume | Key data for Environment field of action, P. 33 | | ✓ |
| GRI 303: Water and Effluents | 303-5 Water consumption | Key data for Environment field of action, P. 33 | | ✓ |

Independent auditor's report

on a Limited Assurance Engagement on Sustainability Information¹

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, 2022. 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 accordance 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, 2022 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.

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 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.

In the course of our assurance engagement, which was performed during the months of November 2022 to June 2023, 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, 2022 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, June 30th 2023

BDO AG Wirtschaftsprüfungsgesellschaft

Carmen Auer

ppa. Anja Graff

Legal note

Publisher

TÜV NORD AG
Am TÜV 1
30519 Hanover, Germany
tuev-nord-group.com
info@tuev-nord-group.com

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Henning Scheffen [P. 05, 06, 17]
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