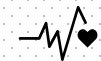




TUVAUSTRIA.COM

Sustainability Report 2025



The less you need,
the more you value.

#Sustainability

1. General information
2. Environment
3. Social | Own workforce
4. Social | Consumers & end-users
5. Governance



General information

General information

- 1.1 The TÜV AUSTRIA Group
- 1.2 General basis for sustainability report
- 1.3 Administrative, management and supervisory bodies of the Group and sustainability management governance structure
- 1.4 Statement on due diligence and risk management for sustainability reports
- 1.5 Materiality analysis
- 1.6 Overview of disclosure requirements
- 1.7 IROs and their interaction with the value chain





Abbreviations and explanations

FTE	Full-time equivalent, used in this report on an annual average
Headcount	Number of persons In this sustainability report, headcounts always apply to the quantity on the key date of 12/31/2024.
IRO	Impacts, risks and opportunities
Global Product Manager	The person in charge of the entire lifecycle of a service in a service line
GSSB	Group Strategic Sustainability Board
GOSB	Group Operational Sustainability Board
GIMS	Group Integrated Management Systems, an executive department of TÜV AUSTRIA HOLDING AG
LTIR	Lost time injury rate The number of work accidents with lost time of > 1 day per one million working hours
Shared Service Center	An executive department of TÜV AUSTRIA HOLDING AG that provides internal services for the entire Group
TIC	Testing, inspection and certification



Business model

Since 1872, TÜV AUSTRIA – an independent Austrian company with more than 60 subsidiaries in 37 countries – has been bringing safety, quality, innovation, environmental protection and corporate interests down to a common denominator. We have more than 3,800 employees working to provide our customers and partners with tailored accredited and non accredited services in the fields of testing, inspection, cybersecurity, data protection, verification, certification, training and further training.

The service portfolio of the TÜV AUSTRIA Group ranges from elevator technology, pressure equipment, plant safety and material testing, training and further training, medical technology, electrical engineering, environmental protection, Industry 4.0, Production 4.0, sound protection assessments, carbon footprint evaluations and the certification of people, systems and products to cybersecurity, the Internet of Things, e-mobility, app checks, loss adjusting, real estate management, calibration, product inspection, robotics, technical due diligence, legal compliance checks as well as water hygiene, occupational safety and the testing of platform, photovoltaic, hydrogen and wind power plants.



Business strategy and sustainability

As can be seen from our comprehensive service portfolio, sustainability has long been an important part of the corporate strategy of TÜV AUSTRIA. We see our responsibility from two perspectives. The first is that we want to reduce our own CO₂ footprint internally. At present, we're at 3.17 tons of CO₂ per FTE (exkl. Scope 3.7), and we want to achieve a value below 2 tons (exkl. Scope 3.7) by 2030. The second is that we want to help our customers to do business in a more sustainable way through our service portfolio. More than 200 solutions and certifications as well as 58 courses offered at our academy locations can be explicitly assigned to the fields of the environment and sustainability.

Examples of our solution portfolio in this area include our training courses to become a certified waste inspector or CSR and sustainability manager, certification of the energy efficiency of elevators, CO₂ neutrality and environmental management systems, and our "OK biobased", "OK biodegradable" and "OK recycled" certification schemes as well as the performance of energy audits in accordance with national legislation on the basis of the EU Energy Efficiency Directive (2012/27/EU). The TÜV AUSTRIA Group has an international focus with a large number of national and international credentials.

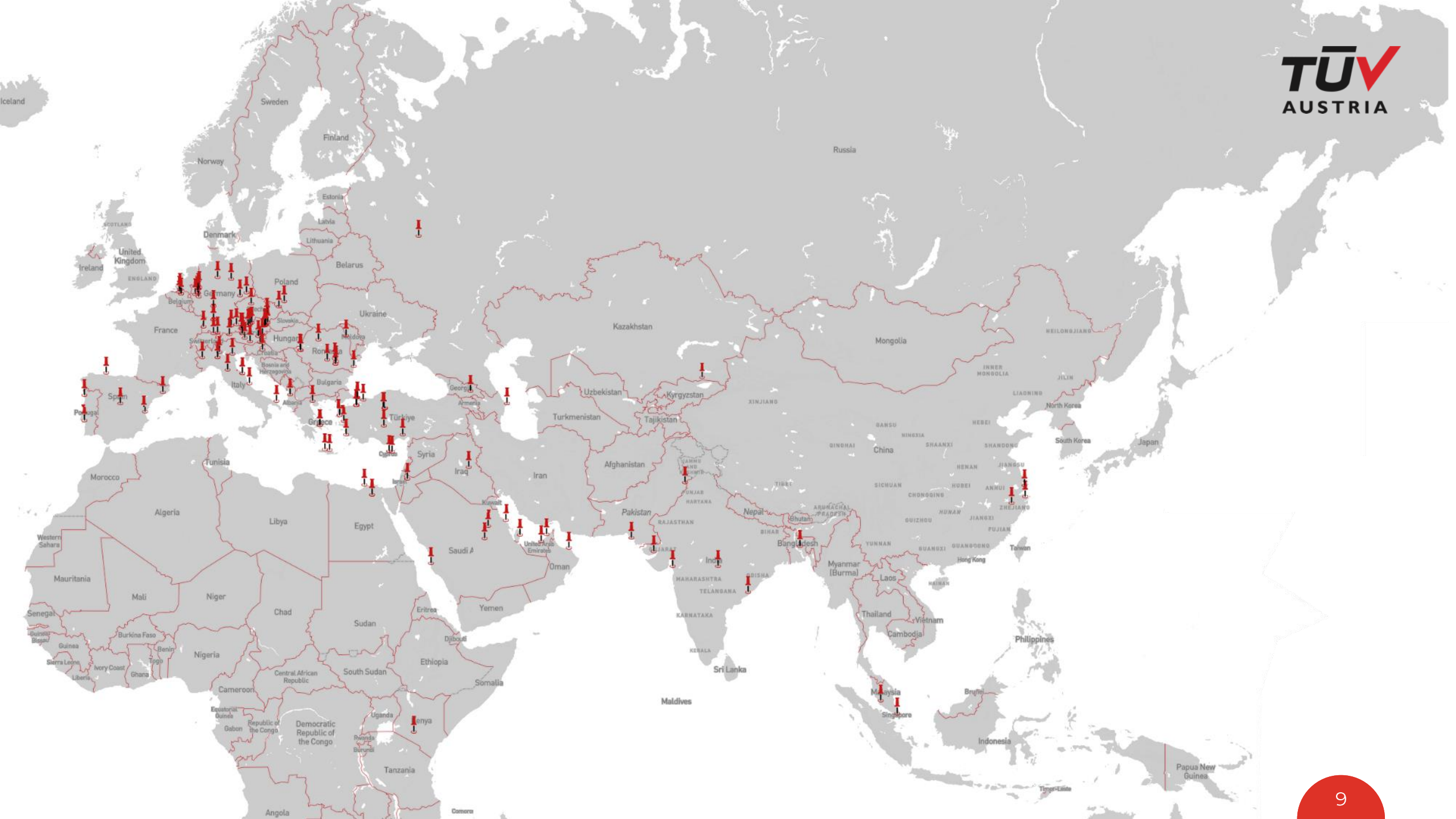


Value chain

The Group of companies is owned by the TÜV Österreich Association, which is the sole owner of TÜV AUSTRIA HOLDING AG. The latter provides internal services relating to the administration, strategic further development and control of the holdings at home and abroad.

The activities of TÜV AUSTRIA HOLDING AG and the Group's subsidiaries can be seen as separate business activities within the value chain. Upstream stakeholders include the suppliers of the TÜV AUSTRIA Group. The downstream value chain features the companies of the TÜV AUSTRIA Group – reliable, upright and competent business partners. As independent third parties, the accredited testing, inspection, certification, calibration and verification bodies play an important role.

The map below shows TÜV AUSTRIA locations along with TÜV AUSTRIA cooperation partners.





Country	Headcount
Austria	1243
Türkiye	356
Romania	353
Germany	305
Greece	290
Spain	213
Saudi Arabia	183
Italy	159
Pakistan	151
Egypt	138
Portugal	123
China	90
Belgium	76
United Arab Emirates	39
India	24
Bangladesh	20
Slovenia	21
Jordan	20
Cyprus	18
Azerbaijan	15
Poland	14
Russia	14
Switzerland	14
Czech Republic	11
Total	3890

Figure 1: TÜV AUSTRIA Group employees by country; employees in the companies listed in Figure 2 are included; headcounts as of 12/31/2024



Sales revenue

In 2024, the TÜV AUSTRIA Group achieved consolidated sales of 412.3 million euros. Much of this comes from the subsidiaries, whose business activities can be classified under NACE Code 71 – "Architectural and engineering activities; technical testing and analysis". The rest falls under Code 62 ("Information technology services"), 63 ("Information services"), 74 ("Other professional, scientific and technical activities") and 85 ("Education").



General basis for sustainability report

As the parent company, TÜV AUSTRIA HOLDING AG creates the sustainability report for the entire TÜV AUSTRIA Group. The basis of consolidation is essentially financial reporting, but entities have been added for reasons of informational relevance (see Figure 2).

The following companies are included in the report.



General information

1.2 General basis for sustainability report – BP-1, SBM-2



Ingenieurbüro Moser GmbH	AT	TÜV AUSTRIA IBERIA-INSPECTION AND CERTIFICATION SERVICES S.L.	ES
TRUSTIFAI GmbH	AT	GLOBAL INSPECTION SERVICES, S.L.	ES
TÜV AUSTRIA GMBH	AT	TÜV AUSTRIA HELLAS Ltd.	GR
TÜV AUSTRIA AKADEMIE GMBH	AT	ARISTOTELIES KATARTISEIS AKSIOLOGISIS PISTOPOIISEIS ANONIMI ETEREIA S.A.	GR
TÜV AUSTRIA Data Intelligence GmbH	AT	TÜV AUSTRIA LABS S.A	GR
TÜV AUSTRIA EXPERT SERVICES GMBH	AT	TÜV AUSTRIA TRUST IT SOCIETE ANONYME	GR
TÜV AUSTRIA HOLDING AG	AT	TÜV AUSTRIA INDIA PVT. LTD.	IN
TÜV TRUST IT TÜV AUSTRIA GMBH	AT	SINT Technology S.r.l.	IT
TÜV AUSTRIA AZERBAIJAN LLC	AZ	TÜV AUSTRIA ITALIA S.P.A.	IT
TÜV AUSTRIA (BIC) Bureau of Inspection & Certification (Pvt.) Ltd. (Bangladesh)	BD	TÜV AUSTRIA HELLAS Jordan LTD	JO
TÜV AUSTRIA BELGIUM NV	BE	TÜV AUSTRIA (BIC) Bureau of Inspection & Certification (Pvt.) Ltd. (Pakistan)	PK
TÜV AUSTRIA Campus - Belgium BV	BE	TÜV AUSTRIA GMBH SPÓLKA Z OGRANICZONA ODPOWIEDZIALNOSCIA ODDZIAL W POLSCE	PL
TÜV AUSTRIA SCHWEIZ GMBH	CH	QTEC – QUALYNSPECT, LDA	PT
TÜV AUSTRIA (SHANGHAI) Co. Ltd.	CN	ALL INCLUSIVE TESTE LABORATOR SRL	RO
TÜV AUSTRIA Jinhua Co. Ltd.	CN	AXA CERT S.R.L.	RO
TÜV AUSTRIA CYPRUS Ltd.	CY	Expert Serv S.R.L	RO
TÜV AUSTRIA LABS CYPRUS	CY	TÜV AUSTRIA ROMANIA S.R.L.	RO
TÜV AUSTRIA CZECH s.r.o.	CZ	TÜV AUSTRIA Standards & Compliance Ltd	RU
Certified Security Operations Center GmbH	DE	CIVIS, Center za izobraževanje, varnost, inženiring, storitve in trgovina d.o.o.	SL
CIPHON GmbH	DE	TÜV AUSTRIA SERVIS d.o.o.	SL
innotec GmbH	DE	TÜV AUSTRIA SILA KALITE Kontrol Muayene Gözetim ve Denetim Hizmetleri Sanayi ve Ticaret Limited Sirketi	TR
TÜV AUSTRIA Deutschland GmbH	DE	TÜV AUSTRIA SYBERCODE BILISIM TEKNOLOJILERI ANONIM SIRKETI	TR
TÜV TRUST IT GMBH Unternehmensgruppe TÜV AUSTRIA clockworkX GmbH	DE	TÜV AUSTRIA Akademi Egitim Belgelendirme Test ve Uygunluk Degerlendirme Hizmetleri Limited Sirketi	TR
TUV AUSTRIA Egypt Ltd.	EG	TÜV AUSTRIA Mobility Ulasim Sistemleri Test ve Belgelendirme Ticaret Anonim Sirketi	TR
Jecma Consultoria y Medio Ambiente, S.L.	ES	TÜV AUSTRIA TURK Belgelendirme Egitim ve Gözetim Hizmetleri Limited Sirketi	TR

Figure 2: Subsidiaries included in the sustainability report



Interests and views of stakeholders

To allow us to ensure long-term economic success, we constantly examine the points of view of our stakeholders and integrate them into our business activities. To provide a better overview, Figure 3 shows groupings of concerned stakeholders and users of sustainability reports.

The concerned stakeholders are all involved in the value chain of the TÜV AUSTRIA Group. We include the environment/nature as a "silent" stakeholder in our analyses, since it is an important aspect of the sustainability context. To allow us to take its "points of view" into account, a greenhouse gas balance was drawn up in accordance with the Greenhouse Gas Protocol for the first time in 2024, for example. Both concerned stakeholders and users of sustainability reports can provide information that allows IROs to be identified and, consequently, negative impacts to be reduced to a minimum, positive impacts to be enhanced, opportunities to be used and risks to be minimized.



General information

1.2 General basis for sustainability report – BP-1, SBM-2

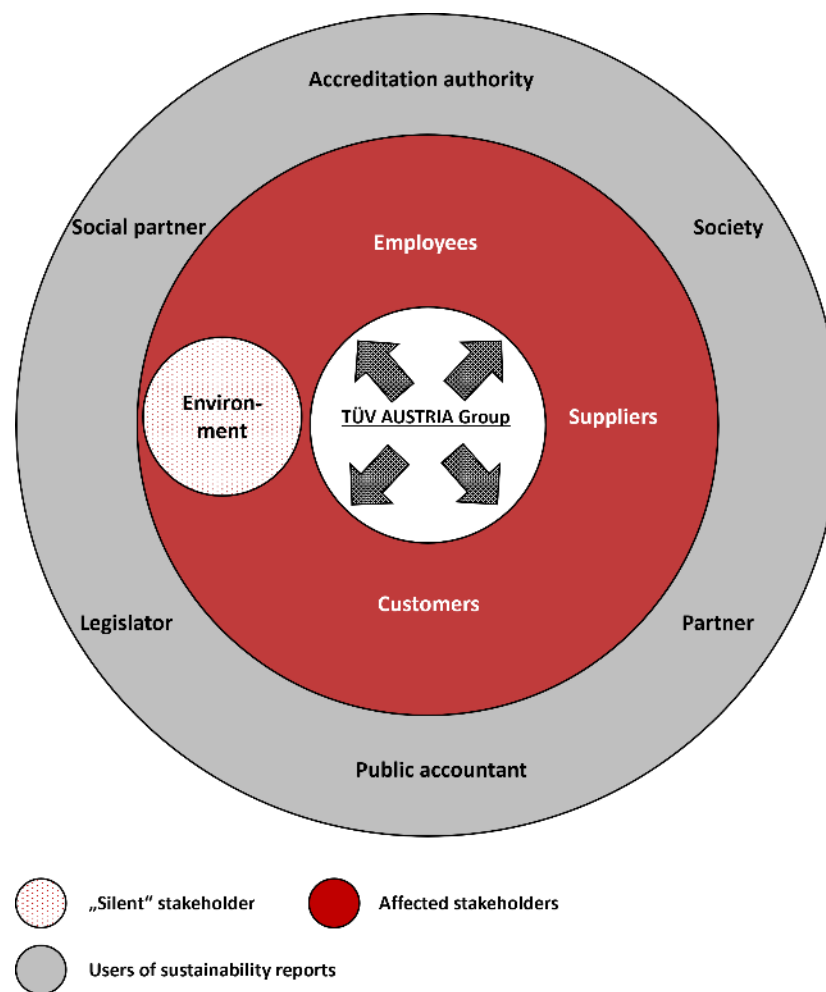


Figure 3: Stakeholder groups of the TÜV AUSTRIA Group



General information

1.2 General basis for sustainability report – BP-1, SBM-2

The inclusion of the interests and views of these stakeholders into the strategy and business model of TÜV AUSTRIA is organized in various ways; Figure 4 is intended to provide an overview. The Board of Directors and Supervisory Board are regularly informed about the results of stakeholder inclusion with regard to sustainability matters as part of the Group Strategic Sustainability Board (GSSB) (see Section 1.3).

Stakeholder	Type of inclusion	Stakeholder	Type of inclusion
Employees	– "TeamSpirit" (intranet platform) – General Board calls – Employee appraisals incl. performance management and training/further training plans – Employee questionnaires – Evaluations of the mental load on employees and the derivation of measures in individual countries – Works councils/employee representatives – "SafetyFirst" program for topics relating to occupational safety – "InnovatÜV" for idea and innovation management – Whistleblowing platform – "Quality Action" and "Safety" apps (improvement measures, safety walks etc.) – Sharing of professional experience	Suppliers	– Observance of Code of Conduct – Self-disclosure questionnaire for suppliers (being prepared)
		Environment/nature	– Consideration through emission reduction targets – Consideration of ecological aspects when selecting new locations – Forestation projects in Romania
Customers	– Conversation with sales representatives – Involvement in double materiality analysis – Customer surveys	Partners	– Partner management – Sharing of professional experience – Observance of Code of Conduct – Part of competence management
		Legislators/standardization systems	– Injection of TÜV AUSTRIA Group expert knowledge into committee – Ongoing discussions about the state of the art
		Accreditation authorities	– In accordance with the requirements relating to accreditation in force in the country in question, e.g. accreditation law, the guidelines of the accreditation authorities, discussions with the responsible accreditation authority during the conformity assessment procedure

Figure 4: Stakeholders and nature of inclusion



General information
1.2 General basis for sustainability report – BP-1, SBM-2

Stakeholder	Type of inclusion
Society	– Transparent presentation of ESG information in the TÜV AUSTRIA Group sustainability report – "Viertel vor Haas" podcast (quarterly podcast interviewing TÜV AUSTRIA CEO Stefan Haas) – Free "TechTalk" academy events – Financial support for socially relevant projects such as school and well construction in Burkina Faso – Cooperation with AfB (Austrian non-profit company supporting work for people with disabilities) for the recycling of end-of-life electronics and IT devices in Austria. Through this, TÜV AUSTRIA safeguards a full-time job for a person with a disability.

Figure 4.2: Stakeholders and nature of inclusion



Administrative, management and supervisory bodies

TÜV AUSTRIA HOLDING AG is subject to monitoring by its Supervisory Board and the TÜV Österreich Association (see Section 1.1) has an administrative board. These bodies ensure that the Board of Directors of TÜV AUSTRIA HOLDING AG and the TÜV Österreich Association are supervised. On the key date of 12/31/2024, the following people were active members of the administrative, management and supervisory bodies:

Board of Directors of the TÜV AUSTRIA Group

Chief Executive Officer (CEO) Dr. DI Stefan Haas
Chief Finance Officer (CFO) Mag. Christoph Wenninger

Board of Directors of the TÜV Österreich Association

Chief Executive Officer (CEO) Dr. DI Stefan Haas
Deputy Mag. Christoph Wenninger

Administrative Board of TÜV Österreich

Chair Dipl.- Ing. Johann Marihart
Deputy Chair Ing. Mag. Stefan Neubauer
Dipl.- Ing. Gustav Sponer

Members

Dr. Ulrike Baumgartner-Gabitzer
Ing. Manfred Gloser
Dipl.- Ing. Rudolf Gutscher
Dipl.- Ing. Dr. Kurt Hofstädter, MBA
Dipl.- Ing. Herbert Hummer
Dipl.- Ing. Alexander Kirchner, MBA
Dipl.- Ing. Wolfram Krenn
Dipl.- Ing. Ralf Martinelli, MBA
Dipl.- Ing. Gottfried Rosenauer
Dipl.- Ing. Mark Topal-Gökceli
Dipl.- Ing. Preeti Ohri Khemani

Supervisory Board of TÜV AUSTRIA HOLDING AG

Chair Dipl.- Ing. Johann Marihart
Deputy Chair Ing. Mag. Stefan Neubauer
Deputy Chair Dipl.- Ing. Gustav Sponer
Dr. Ulrike Baumgartner-Gabitzer
Dipl.- Ing. Wolfram Krenn
Dipl.- Ing. Ralf Martinelli, MBA
Ing. Roland Mohar
Ing. Hellfried Matzik
Andreas Fritz



Composition and diversity of administrative, management and supervisory bodies

	Female	Male
Number of executive members of the administrative, management and supervisory bodies	-	2
Percentage of executive members of the administrative, management and supervisory bodies by gender	0 %	100 %
Number of independent members of the supervisory body	1	5
Number of independent members of the supervisory body (works councils)	0	3
Percentage of independent members of the supervisory body	66,67 %	
Number of non-executive members of the administrative, management and supervisory bodies (Supervisory Board + Administrative Board)	2	15
Percentage of non-executive members of the administrative, management and supervisory bodies (Supervisory Board + Administrative Board)	10,5 %	78,9 %

Figure 5: Composition and diversity of administrative, management and supervisory bodies



G e n e r a l i n f o r m a t i o n

1.3 Administrative, management and supervisory bodies of the Group and sustainability management governance structure – GOV-1, GOV-2

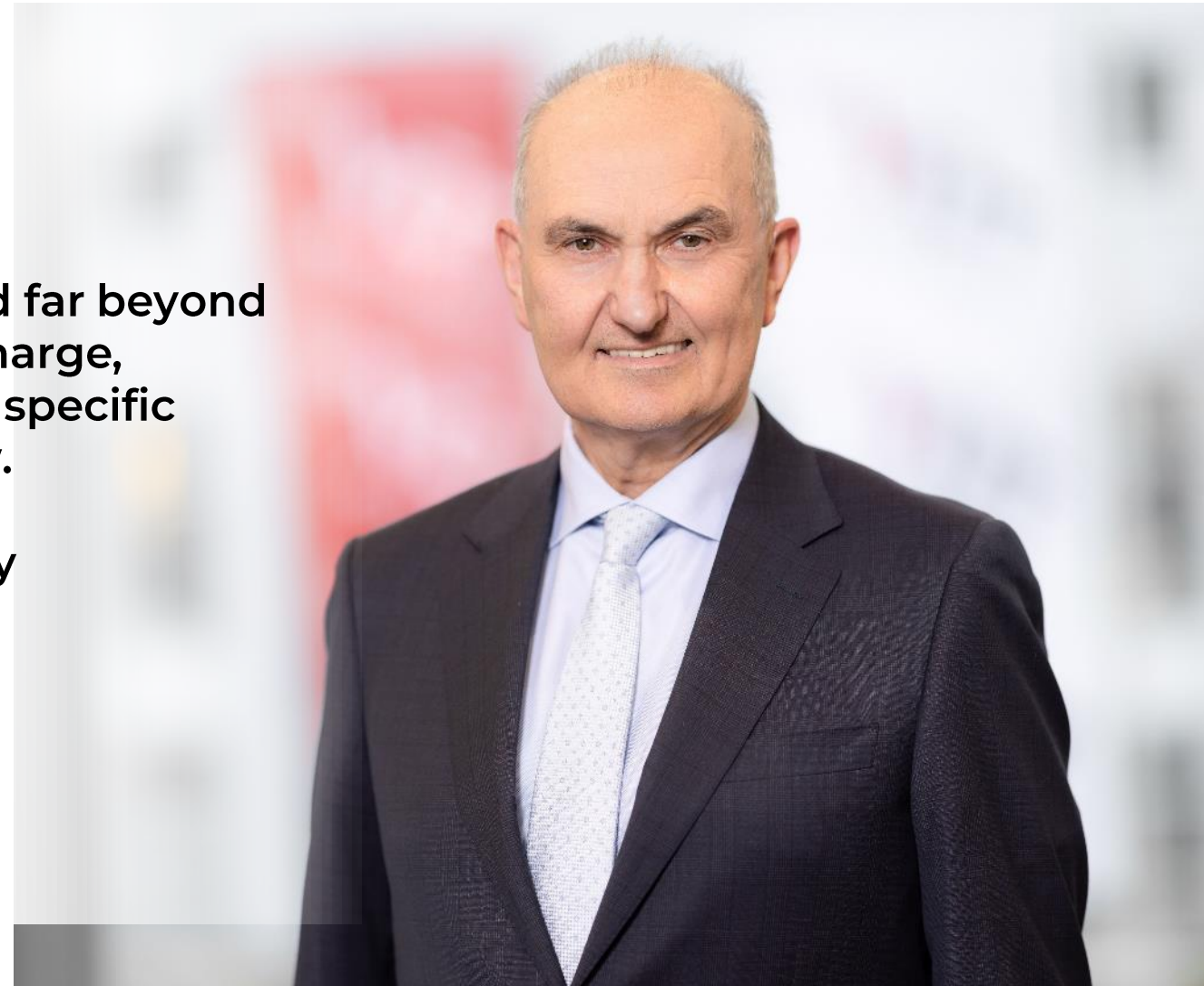


Since its foundation, TÜV AUSTRIA has pursued a future-orientated strategy, not only ecological, but also social and social and labour-related aspects.

In addition to long-term goals that extend far beyond the terms of office of those currently in charge, we are focusing on quickly realisable and specific measures - on acting in the here and now.

That is our understanding of responsibility and sustainability in practice.

KR Dipl.-Ing. Johann Marihart
Chairman of the Supervisory Board,
TÜV AUSTRIA HOLDING AG





Sustainability management structure

In 2024, the Group's sustainability structure was reorganized, partly to meet changed regulatory requirements and partly to enable the attainment of objectives resulting from our own requirements.

Of the administrative, management and supervisory bodies, the Supervisory Board and the Executive Board have monitoring and authorizing roles regarding sustainability.



1.3 Administrative, management and supervisory bodies of the Group and sustainability management governance structure – GOV-1, GOV-2

Sustainability management structure

The Executive Steering Board (ESB) of the TÜV AUSTRIA Group also plays an important role. This steering committee globally coordinates strategic and operational events and makes higher-level decisions. In addition to the Chief Executive Officer and Chief Financial Officer, the Head of Research, Development & Innovation, Region Executive Vice Presidents and Service Line Executive Vice Presidents are members of the ESB.

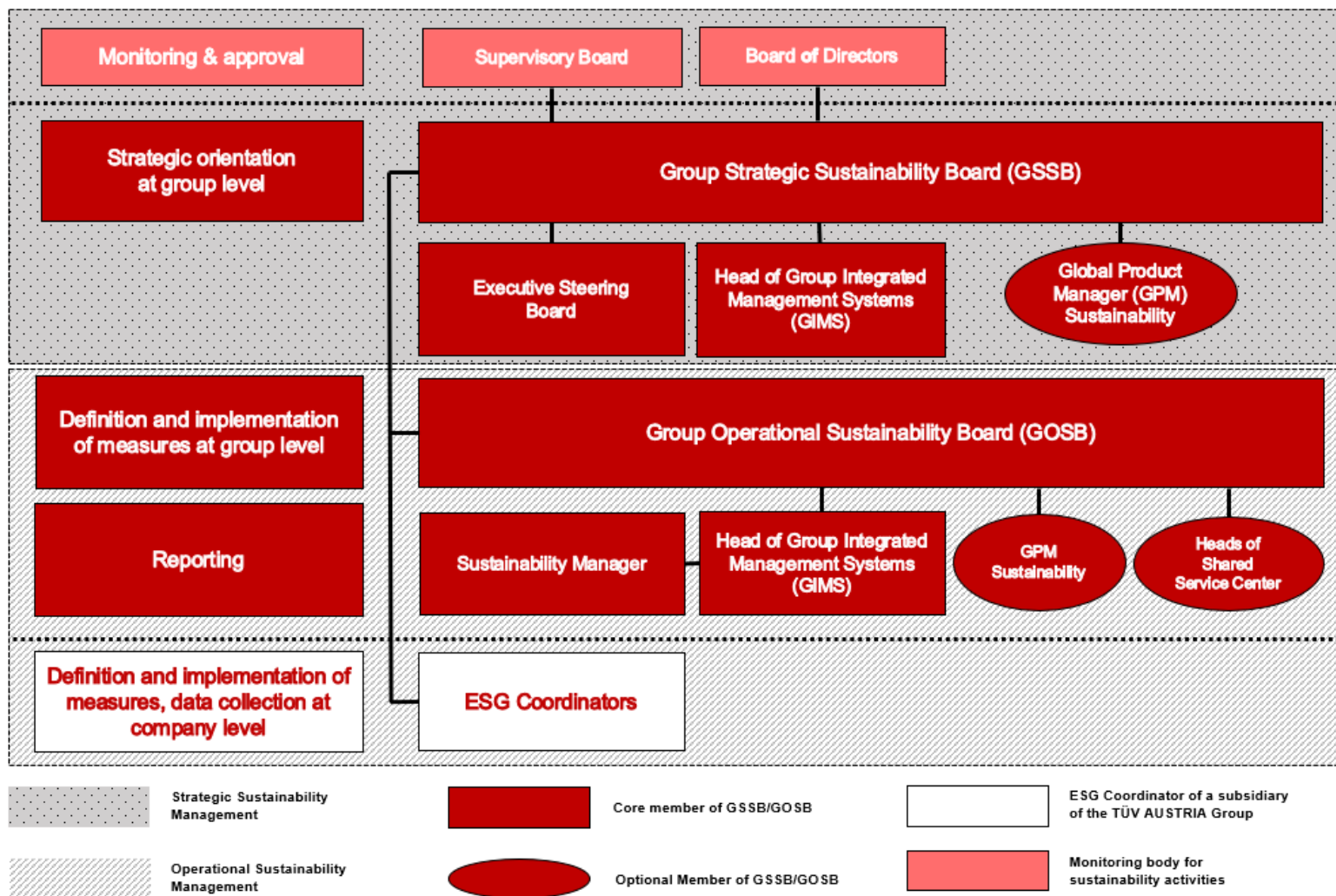


Figure 6: Sustainability governance structure of the TÜV AUSTRIA Group



Sustainability management structure

The executive steering board regularly communicate with the Head of Group Integrated Management and if necessary, with the Product Management Sustainability and form the Group Strategic Sustainability Board (GSSB), which is the highest body for internal sustainability at TÜV AUSTRIA. Its tasks include setting out the sustainability strategy, deriving goals, the yearly discussion of the sustainability strategy.

Operationally, the GSSB is supported by the Group Operational Sustainability Board (GOSB), which implements measures and processes relating to sustainability throughout the group and is responsible for drawing up the sustainability report. Regular communication between the GOSB and GSSB ensures that the flow of information between the two bodies about important KPIs in the field of sustainability, such as the CO2 footprint or LTIR of the Group, can be ensured and that the highest body is informed about risks, opportunities and impacts.

In the subsidiaries, ESG coordinators act as points of contact for internal sustainability issues. They also transmit relevant data from the subsidiaries to the holding company and are responsible for the implementation of measures relating to sustainability.



Core due diligence elements

The figure below provides an overview of the sections in which the core elements of the due diligence obligations of the TÜV AUSTRIA Group can be found.

Core due diligence elements	Paragraphs in the sustainability statement	Core due diligence elements	Paragraphs in the sustainability statement
a) Embedding due diligence in governance, strategy and business model	GOV-1, S 8 GOV-2, S 8 SBM-3, S 16	e) Tracking the effectiveness of these efforts and communicating	E1-5, S 23 E1-6, S 24 S1-6, S 31 S1-7, S 31 S1-8, S 31 S1-9, S 31 S1-10, S34 S1-11, 34 S1-12 S 31 S1-13, S 34 S1-14, S 34 S1-15, S 34 S1-16, S 34 S1-17, S 36 G1-4, S 40 G1-6, S 42
b) Engaging with affected stakeholders in all key steps of the due diligence	SBM-2, S 5 IRO-1, S 12 S1-2, S 28 S1-3, S 28 S4-2, S 37		
c) Identifying and assessing negative impacts	IRO-1, S 12 SBM-3, S 16		
d) Taking actions to address those negative impacts	E1-3, S 20 S1-4, S 30 S4-4, S 37 G1-1, S 38		



Core due diligence elements

As important components for the sustainability report, the IROs were drawn up and the data was collected in cooperation between the Head of Group Integrated Management Systems, who is also responsible for Group-wide risk management, and the Junior Sustainability Manager. Specialist departments such as Group HR, Legal & Compliance, Fleet Management and the Energy & Climate Environmental Protection Team were also consulted on technical questions.

The flawed collection of quantitative data is an identified risk for sustainability reporting. A comparison with data from previous years can be used as a plausibility check, but due to extensive reporting in accordance with the European Sustainability Reporting Standards (ESRS), a residual risk cannot be ruled out. This plausibility check is the responsibility of the Group Integrated Management Systems division.

This sustainability report is approved by the Board of Directors.



Double Materiality Analysis acc. to ESRS

The double materiality analysis of the TÜV AUSTRIA Group was performed on the basis of the ESRS standards and took place in several steps.

Both internal and external stakeholders were involved in the process in order to enable the entire value chain to be depicted. Suppliers of goods and merchandise play a minor role for a service company in the TIC sector. The TÜV AUSTRIA Group also makes significant use of external auditors, inspectors and trainers in the academies. Their points of view are taken into account in the materiality analysis presented here.

In a first step, all of the managing directors and works councils of the subsidiaries along with the Heads of the Shared Service Center were sent a questionnaire and asked to assess all of the sustainability matters listed in the ESRS on the basis of their impact significance and financial materiality on a scale of 1 (not relevant) to 3 (extremely relevant). Matters with an overall rating of 2 or higher are considered material. Figure 8 shows the material sustainability matters for the entire Group as determined in this way.

As part of a Group-wide survey, the managing directors of the subsidiaries were also specifically asked about both positive and negative impacts on the company's workforce as well as on external workers. Only positive impacts were mentioned, e.g. the possible transfer of freelancers to a permanent employment relationship, state-of-the-art work equipment and opportunities for training and further training.

The materiality of the data points of the sustainability matters presented in Figure 8 was then discussed with internal stakeholders such as the Group Human Resources and Group Legal & Compliance executive departments. This discussion also revealed further material matters that had not been identified thus far (see Figure 9).



Materiality analysis

To enable the integration of the perspective of our downstream value chain, too, workshops were held with selected customers to discuss impacts on the environment and society. These showed that the TÜV AUSTRIA Group, as an established player in the TIC sector, is largely attributed with positive impacts on the environment and society.

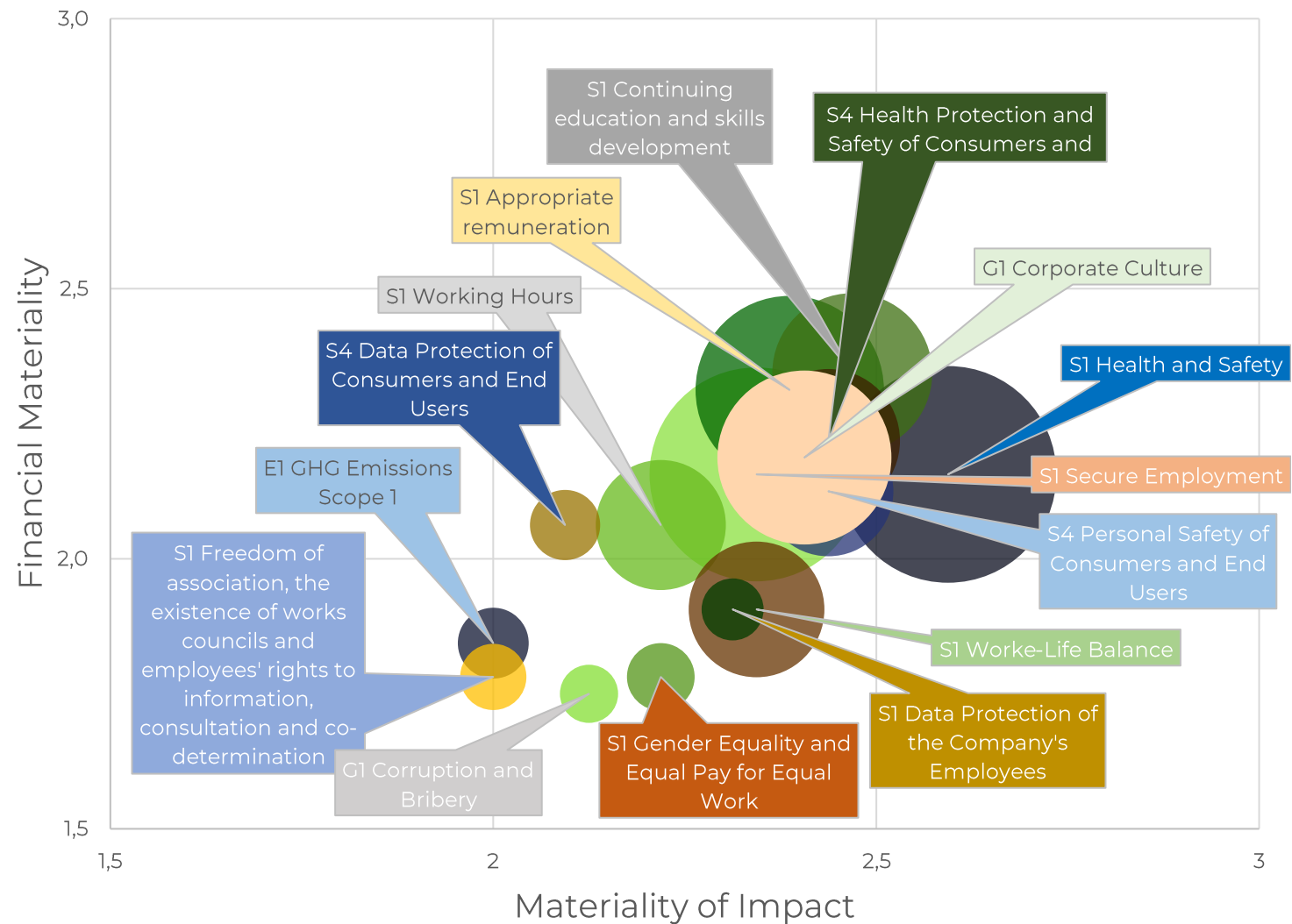


Figure 8: Impact significance and financial materiality of the sustainability matters assessed in the questionnaire. The size of the bubbles reflects the number of answers with an assessment of 2 or higher.

Materiality analysis

It was then possible to assign risk management IROs to the sustainability matters identified by these steps (see Figure 9). To a certain extent, risks and opportunities could be taken from the existing Group-wide risk management; however, in most cases, they were formulated new during the preparation of the report. Section 1.7 presents the material IROs of the TÜV AUSTRIA Group.

E1	S1	S4	G1
Climate change	Own workforce	Consumers and end-users	Governance
– Climate change adaptation – GHG emissions – Scope 1, 2, 3 – Energy	– Secure employment – Working hours – Adequate remuneration – Social dialogue – Work-life balance – Health and safety – Gender equality and equal pay for equal work – Further training and skills development – Employment and inclusion of people with disabilities – Measures against violence and harassment in the workplace – Diversity – Freedom of association*	– Data protection – Health and safety – Personal safety	– Corporate culture – Protection of whistleblowers – Political engagement and lobbying activities – Management of relationships with suppliers including payment practices – Prevention and detection of corruption and bribery including training – Incidents of corruption and bribery

*Collective bargaining, including the quota of workers covered by collective agreements, the existence of works councils and employees' rights to information, consultation and co-determination

Figure 9: List of material sustainability matters of the TÜV AUSTRIA Group



Disclosure requirements

Disclosure requirements	Topic	Page
BP-1	General basis for preparation of sustainability statements	12
GOV-1	The role of the administrative, management and supervisory bodies	18
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	21
GOV-4	Statement on due diligence	24
GOV-5	Risk management and internal controls over sustainability reporting	24
SBM-1	Strategy, business model and value chain	6
SBM-2	Interests and views of stakeholders	12
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	34
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	26
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	29



Disclosure requirements

Disclosure requirements	Topic	Page
E1-1	Transition plan for climate change mitigation	45
E1-2	Policies related to climate change mitigation and adaptation	46
E1-3	Actions and resources in relation to climate change policies	48
E1-4	Targets related to climate change mitigation and adaptation	54
E1-5	Energy consumption and mix	56
E1-6	Gross Scope 1, 2, 3 and total GHG emissions	58
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Übergangsbestimmung, wird im ersten Jahr ausgelassen
S1-1	Policies related to own workforce	67
S1-2	Processes for engaging with own workers and workers' representatives about impacts	71
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	71



Disclosure requirements

Disclosure requirements	Topic	Page
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	<u>76</u>
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	<u>80</u>
S1-6	Characteristics of the undertaking's employees	<u>82</u>
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	<u>82</u>
S1-8	Collective bargaining coverage and social dialog	<u>82</u>
S1-9	Diversity metrics	<u>82</u>
S1-10	Adequate wages	<u>91</u>
S1-11	Social protection	Übergangsbestimmung, wird im ersten Jahr ausgelassen
S1-12	Persons with disabilities	<u>82</u>
S1-13	Training and skills development metrics	<u>93</u>



Disclosure requirements

Disclosure requirements	Topic	Page
S1-14	Health and safety metrics	94
S1-15	Work-life balance metrics	96
S1-16	Compensation metrics (pay gap and total compensation)	97
S1-17	Incidents, complaints and severe human rights impacts	98
S4-1	Policies related to consumers and end-users	101
S4-2	Processes for engaging with consumers and end-users about impacts	102
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	103
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	104



Disclosure requirements

Disclosure requirements	Topic	Page
G1-1	Corporate culture and business conduct policies	107
G1-2	Management of relationships with suppliers	114
G1-3	Prevention and detection of corruption and bribery	107
G1-4	Confirmed incidents of corruption or bribery	115
G1-5	Political influence and lobbying activities	119
G1-6	Payment practices	121



IROs

Standard	Topic	Type	Time	VC	Description
Environment	Climate protection	TO	Short	Own Down	Increased demand for services in the environment and sustainability field due to heightened awareness and regulatory requirements. In addition to TIC services, this concerns the academies of the TÜV AUSTRIA Group, which benefit from an increasing number of course participants.
	Climate change adaptation Energy	PR	Medium to long	Own Down	Unreasonable working conditions caused by climate change (e.g. heat) and environmental disasters (e.g. flooding) could lead to a reduction in the productive working hours of field staff and to restrictions in the availability of customers. There is also a risk of damage to the Group's office locations.

Figure 10: Material IROs of the TÜV AUSTRIA Group; TO = transitional opportunity; PR = physical risk; O = opportunity; R = risk; „-“ = negative impact; „+“ = positive impact; Pot. - = potentially negative impact; VC = value chain; Up = upstream; Own = own business activity; Down = downstream; Ext. = external



General information

1.7 IROs and their interaction with the value chain – SBM-3

IROs

Standard	Topic	Type	Time	VC	Description
Environment	Climate protection Climate change adaptation Energy	-	Short	Up Own Down	Emissions of greenhouse gases due to the undertaking's own business activities and the upstream and downstream value chain.
		+	Short	Down	Reduction in greenhouse gas emissions and energy consumption by customers of the TÜV AUSTRIA Group thanks to services such as ISO 14001, ISO 50001 and green electricity and biogas certifications as well as verifications of CCF and much more.
		+	Long	Ext	Planting of trees on 14 hectares in Romania to remove CO2 from the atmosphere.
		TR	Short	Own	The TÜV AUSTRIA Group could be perceived as a "non-ecological company" because it does not achieve its ecological goal (see Chapter 2.4).

Figure 10: Material IROs of the TÜV AUSTRIA Group; TO = transitional opportunity; PR = physical risk; O = opportunity; R = risk; „-“ = negative impact; „+“ = positive impact; Pot. - = potentially negative impact; VC = value chain; Up = upstream; Own = own business activity; Down = downstream; Ext. = external



General information

1.7 IROs and their interaction with the value chain – SBM-3

IROs

Standard	Topic	Type	Time	VC	Description
Own workforce	Working conditions	R	Short	Own	Due to the lack of skilled workers on the labour market, important technical functions could not be filled (e.g. electrical engineering).
		+	Short	Own	Guarantee of high health and safety standards in undertakings of the TÜV AUSTRIA Group as a result of (awareness) programs such as SafetyFirst and certified occupational safety management systems in some subsidiaries.
		+	Short	Own	Flextime model with no core hours for employees and possibility of working from home for up to 40% of working time in certain countries and for suitable job profiles

Figure 10: Material IROs of the TÜV AUSTRIA Group; TO = transitional opportunity; PR = physical risk; O = opportunity; R = risk; „-“ = negative impact; „+“ = positive impact; Pot. - = potentially negative impact; VC = value chain; Up = upstream; Own = own business activity; Down = downstream; Ext. = external



General information
1.7 IROs and their interaction with the value chain – SBM-3

IROs

Standard	Topic	Type	Time	VC	Description
Own workforce	Working conditions	Pot -	Short	Own	As a result of business activities in countries with a high risk of human rights violations (according to the Global Rights Index), we cannot exclude the possibility of poor working conditions occurring in undertakings of the TÜV AUSTRIA Group that are based there.
	Equal treatment and opportunities for all	O	Medium	Own	Filling of vacancies in the best possible way

Figure 10: Material IROs of the TÜV AUSTRIA Group; TO = transitional opportunity; PR = physical risk; O = opportunity; R = risk; „-“ = negative impact; „+“ = positive impact; Pot. - = potentially negative impact; VC = value chain; Up = upstream; Own = own business activity; Down = downstream; Ext. = external



General information
1.7 IROs and their interaction with the value chain – SBM-3

IROs

Standard	Topic	Type	Time	VC	Description
Own workforce	Equal treatment and opportunities for all	O	Medium	Own	Equal pay for work of equal value
		O	Short	Own	(Further) strengthening of employee loyalty through attractive further training opportunities
		R	Short	Own	Risk that the technical competence of women is not taken seriously by customers.

Figure 10: Material IROs of the TÜV AUSTRIA Group; TO = transitional opportunity; PR = physical risk; O = opportunity; R = risk; „-“ = negative impact; „+“ = positive impact; Pot. - = potentially negative impact; VC = value chain; Up = upstream; Own = own business activity; Down = downstream; Ext. = external



General information

1.7 IROs and their interaction with the value chain – SBM-3

IROs

Standard	Topic	Type	Time	VC	Description
Consumers and end-users	Personal safety of consumers and/or end-users	+	Short	Own Down	Guarantee of safety via TIC services in the downstream value chain through e.g. conformity tests, certifications (e.g. ISO 45001, SSC) and acceptance tests.
	Information-related impacts for consumers and/or end-users	R	Short	Own Down	Potential incidents relating to personal data and customer information
Business conduct	Corporate culture Prevention and detection of corruption and bribery including training	R	Short	Own	Potential violations of Compliance Program points and of the Code of Conduct of the TÜV AUSTRIA Group

Figure 10: Material IROs of the TÜV AUSTRIA Group; TO = transitional opportunity; PR = physical risk; O = opportunity; R = risk; „-“ = negative impact; „+“ = positive impact; Pot. - = potentially negative impact; VC = value chain; Up = upstream; Own = own business activity; Down = downstream; Ext. = external



General information
1.7 IROs and their interaction with the value chain – SBM-3

IROs

Standard	Topic	Type	Time	VC	Description
Business conduct	Incidents of corruption and bribery	R	Short	Own	Risk that field workers could be bribed by customers to give a positive test result.
		R	Short	Own	Business activities in countries with a high risk of corruption and bribery (according to the CPI Index) give rise to an increased risk of incidents of corruption and bribery.
	Political engagement and lobbying activities	+	Short	Own Down	Expert knowledge of employees of the TÜV AUSTRIA Group is made available through committee work. By working on the state of the art, employees can have their specialist knowledge incorporated into standards and legislation.

Figure 10: Material IROs of the TÜV AUSTRIA Group; TO = transitional opportunity; PR = physical risk; O = opportunity; R = risk; „-“ = negative impact; „+“ = positive impact; Pot. - = potentially negative impact; VC = value chain; Up = upstream; Own = own business activity; Down = downstream; Ext. = external



IROs and their interaction with the value chain

Figure 10 shows the impacts, risks and opportunities determined by the TÜV AUSTRIA Group in the course of the materiality analysis.

For the climate protection, climate change adaptation and energy topic areas, the services of the Group have both negative and positive impacts. On one hand, it is not possible to completely avoid GHG emissions from the business travel of our field workers; on the other hand, such travel contributes to a reduction in emissions in the downstream value chain (e.g. through the ISO 14001 certification of external companies). In addition, we want to use the opportunities of climate change effectively by strengthening our focus on environmental and sustainability issues with regard to courses offered by our academy. Risks such as damage events at our office locations and restrictions in the reachability of our customers should be minimized as much as possible through a business continuity plan as part of crisis management.

With regard to the topic areas of working conditions and the equal treatment of our workforce, no real negative impacts could be determined. Among other things, this was also confirmed by the surveying of the Group's managing directors as mentioned in Section 1.5 as well as through employee questionnaires and 270° feedback (see 3.2). Instead, positive impacts on the company's employees can be seen as a result of high health and safety standards, flexible working time models and the possibility of working from home in some countries. One potentially negative impact that was identified is the risk of poor working conditions for workers in countries with a high risk of human rights violations (according to the Global Rights Index), which cannot be completely ruled out.



IROs and their interaction with the value chain

Above all, opportunities arise with regard to the development of further training opportunities and to the equal treatment of genders. risks arise through the general shortage of skilled workers and older employees leaving the company, meaning that their expert knowledge is lost. It can be noted here that in addition to all employees, external workers, external auditors and trainers at the academy benefit from the positive impacts.

Positive impacts on the safety of our customers result from the services performed by our field workers, such as conformity tests, acceptance tests and certifications.

As an independent testing, inspection, calibration, verification, certification and training company, legally compliant, principled and socially responsible corporate governance is essential. Despite high internal standards for the prevention of corruption and bribery, reflected in our Group-wide Compliance Program on the basis of the TIC Council Compliance Code, as well as the mandatory training of our employees about such matters, a residual risk of corruption and bribery cannot be completely ruled out. In the topic area of corporate governance, the committee work of the Group can be mentioned as a positive impact, since it makes expert knowledge available and contributes to the state of the art.



Environment

Environment

- 2.1 Transition plan
- 2.2 Policies related to climate change mitigation and adaptation
- 2.3 Actions and resources in relation to climate change policies
- 2.4 Targets related to climate change mitigation and adaptation
- 2.5 Energy consumption and mix
- 2.6 Gross greenhouse gas emissions





Transition plan

On the basis of the greenhouse gas balance carried out in accordance with the Greenhouse Gas Protocol for the first time in 2024, a transition plan is being drawn up for the entire Group as well as specifically for individual subsidiaries. This will be published in the sustainability report for 2025.



Climate change mitigation

As a service provider in the testing, inspection, cybersecurity, data protection, certification, training and further training fields, the TÜV AUSTRIA Group is aware of its social responsibility. In light of this, the Group strives to use sustainable business practices and to avoid harmful impacts on the environment. That's why we've committed to the following by signing the guiding principles for responsible business of [TÜV-Verband e.V.](#)

- The 10 principles of the UN Global Compact (UNGC)
- The UN Sustainable Development Goals (SDGs)
- Pursuing the long-term goal of climate neutrality

In accordance with the Group Manual, we are actively committed to protecting natural resources and reducing our environmental impact. In addition to observing relevant environmental laws and regulations, this also includes proactively promoting environmental awareness and sustainability in our companies as well as the continuous optimization of our energy consumption and energy efficiency.



Climate change mitigation

Parts of the following policies and guidelines relate directly to impacts, risks and opportunities in the fields of climate protection and climate change adaptation:

Group-wide:

- Group Sustainability Policy
- Group Facility Management Policy
- Group Crisis Management Policy
- HSE Manual
- Business Trip Guideline
- Company Vehicle Guideline



Actions and resources

The TÜV AUSTRIA Group has already implemented numerous specific measures in its subsidiaries to reduce impacts on the environment. As already mentioned in Section 2.1, additional measures are being derived from the transition plan for climate protection, which is being drawn up on the basis of this year's greenhouse gas balance.

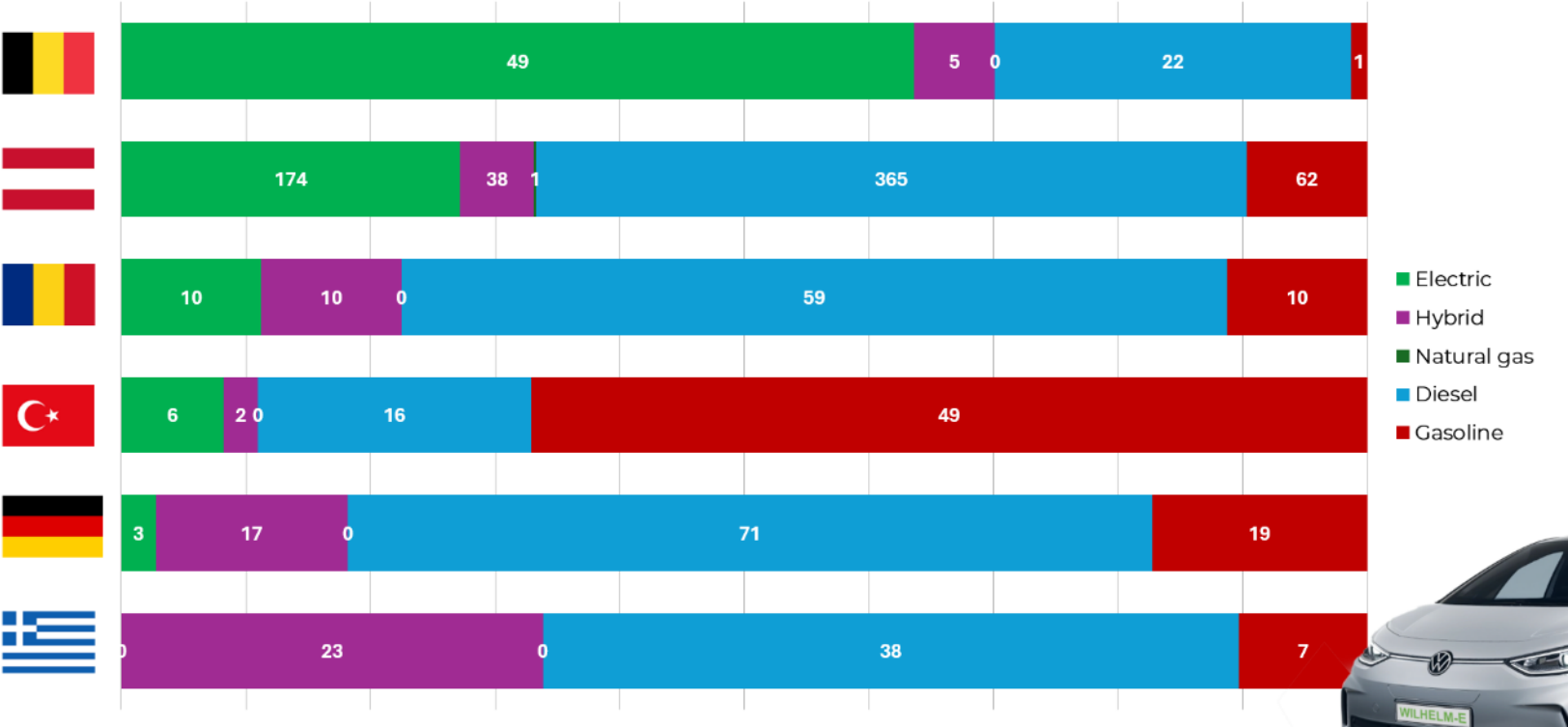
At present, the TÜV AUSTRIA Group has the following solutions in place:



Electric cars and charging stations at our locations

As a service provider in the TIC sector, emissions from business trips make up a significant part of the total emissions of the TÜV AUSTRIA Group (see Section 2.6). To reduce these emissions, we are gradually switching our fleet over to e-mobility and hybrid cars wherever possible. Reducing these Scope 1 emissions is a material decarbonization lever for the entire Group (for more information on decarbonization levers, see Section 2.4).

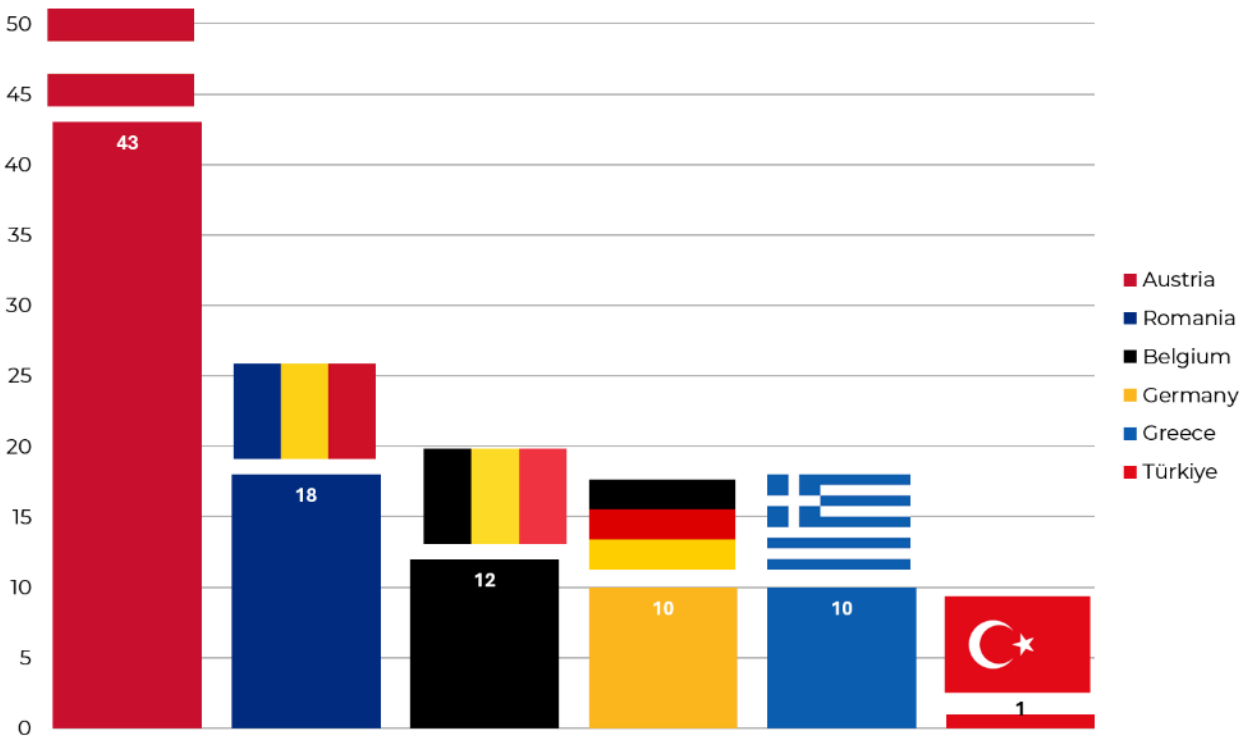
In 2024, cars with an electric motor or hybrid drive were used in the following countries:





Electric cars and charging stations at our locations

To allow our employees to charge their electric and hybrid cars, our charging stations have also been expanded. The availability of an infrastructure is essential when it comes to supporting decarbonization, which is why we are constantly developing it.





Actions and resources

Proof of Concept: HomeCharging in Austria

Employees with an electric company vehicle can charge it at home and reclaim the costs from the TÜV AUSTRIA Group directly using an app. This makes electric vehicles even more attractive for employees, allowing us to further reduce our emissions.

Setup of photovoltaic plants at company locations

At locations in Austria, Belgium, Romania, Italy and Germany, we produce electricity for our own needs using photovoltaics. This allowed us to generate 290,715 kWh of clean electricity in 2024 (see Section 2.5 for more information).



Actions and resources

Planting trees in Romania

As well as compensating for its CO2 footprint, the TÜV AUSTRIA Group wanted to set an example for making a lasting contribution to the sustainability of our society and, consequently, our future. Around 35,000 robinia and acacia seedlings were therefore planted on 14 hectares of land near to our Romanian site in Ploiești in 2024. These species adapt well to local environmental conditions and are known to be very hardy.

According to a 2023 [study by Ross Bernet](#), taking into account data from Winrock International and the International Union for Conservation of Nature, between 4.5 and 40.7 tons of CO2 per hectare and year can be removed from the atmosphere in the first 20 years of tree growth. Planting the "TÜV AUSTRIA trees" could theoretically offset up to 570 tons of CO2 in 2024.

At the time of reporting, a further 8 hectares of trees were being planted in Romania. This project is just the beginning - the TÜV AUSTRIA Group is planning to plant around one million trees in several countries in which we operate over the coming years.

This should help to offset our residual emissions.



Actions and resources

100% green electricity at all major sites in Austria

At sites in Austria with a high power consumption, green electricity is sourced in order to further reduce our Scope 2 greenhouse gas emissions. The impacts on the greenhouse gas balance can be seen in the lower market-based emissions compared with the location-based emissions (see Section 2.6). In addition, green electricity is used at some sites in the following countries:

- Germany
- Switzerland
- Slovenia
- Portugal
- Spain

Employee commuting

To encourage employees to choose an environmentally friendly way of getting to and from work, some Group subsidiaries will, if necessary, partially finance annual public transport passes. In the future, further measures to reduce Scope 3.7 emissions will be drawn up on the basis of the greenhouse gas balance produced for the first time in accordance with the Greenhouse Gas Protocol in the reporting year of 2024.

In addition, in certain locations (e.g. Brunn am Gebirge), a shuttle service from the closest subway and tram station and back has been set up. Employees can use this service free of charge.

As a further measure to encourage employees to find a healthy and climate-friendly way to get to work, the possibility of leasing a job bike was implemented in Austria and Germany in 2023. This allows employees to get their perfect bike more cheaply than if they were to buy it privately by leasing it via TÜV AUSTRIA and doing something good for their health at the same time. In 2024, 99 employees used this scheme, with a total of 127 job bikes being leased.



Targets

The TÜV AUSTRIA Group has set itself Group-wide targets to reduce its greenhouse gas emissions. The survey of the Group's greenhouse gas emissions carried out for the first time in 2021 revealed a CO₂ footprint of 2.6 tons per FTE . This value serves as a starting point for the aim of achieving a target value of less than 2.0 tons per FTE by 2030. Taking into account the average FTEs (3,520) in 2024, this would correspond to a reduction in Group-wide absolute GHG emissions of around 7,000 tons of CO₂ equivalents or an approx. 35% reduction (2024 3.17 tons of CO₂/FTE).

In addition, we should note here that the emissions from employee commuting were surveyed for the first time in 2024 but are not, at present, part of the previously mentioned target of 2 tons.



Targets

The motor vehicle business trips of our field workers have been identified as an important decarbonization lever at the TÜV AUSTRIA Group (see Section 2.6). If we assume a consumption of 0.1622 kWh per e-car kilometer, emissions range from 0.0367 kg CO₂/km (Austria) to 0.1480 kg CO₂/km (India), depending on the electricity mix of the various countries. A comparison of these figures with the emissions of a car with a diesel engine (0.218 kg CO₂/km) clearly shows the potential of the measure to gradually electrify the TÜV AUSTRIA Group fleet, as described in Section 2.3. In addition, the intensification of route optimization might further reduce emissions from business trips.

Because the greenhouse gas balance of the TÜV AUSTRIA Group was performed in accordance with the Greenhouse Gas Protocol for the first time in 2024, a comparison with previous years is subject to restrictions; therefore, 2024 shall be used as the base year for the years to come.

The targets defined by the TÜV AUSTRIA Group have not (yet) been submitted to the Science-Based Targets Initiative (SBTi). Participation is under discussion.



Energy consumption and mix

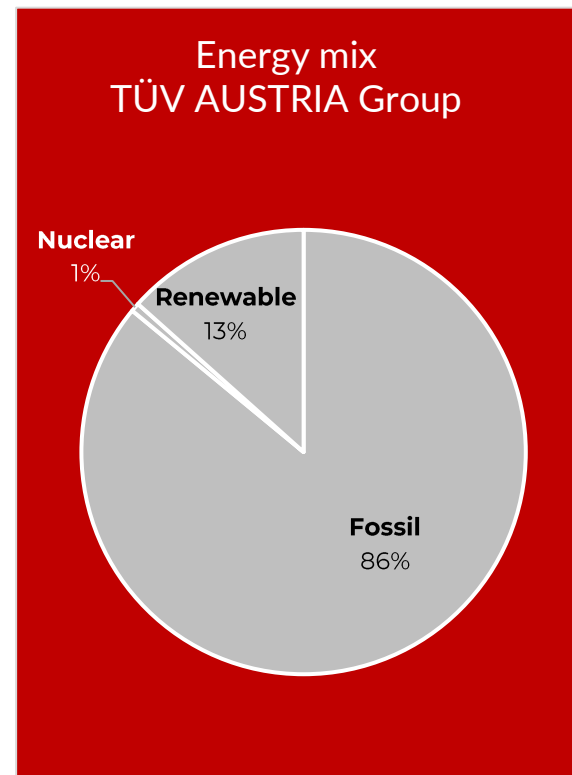
The energy consumption and mix presented here relate to processes under the control of the companies of the TÜV AUSTRIA Group (Scope 1 and Scope 2).
Energy obtained from waste heat (15%) is not contained in the presented energy consumptions, since no attribution is possible.

	Consumption in MWh	%
Consumption from purchased and received electricity from fossil sources	1 946,63	
Consumption of purchased and received heat from fossil sources	1 220,09	
Consumption from the combustion of gas (boiler)	1 800,84	
Consumption for motor vehicles (diesel, petrol, hybrid, CNG engine)	20 613,84	
Consumption for motor vehicles (diesel, petrol, hybrid, CNG engine)	25 581,41	86%
Total energy consumption from nuclear sources	187,73	1%
Fuel consumption from biogas	3,00	
Consumption from purchased and received electricity from renewable sources	3 318,95	
Consumption of purchased and received heat from renewable sources	381,07	
Consumption of purchased and received cooling from renewable sources		
Consumption of self-generated renewable energy other than fuels	281,28	
Total consumption from renewable sources	3 984,30	13%
Total consumption from all sources	29 753,44	100%



Energy consumption and mix

The high proportion of fossil fuels in the energy mix is largely due to consumption for diesel, petrol, hybrid and CNG cars. The gradual electrification of the Group's fleet will reduce our dependency on fossil sources in the future.





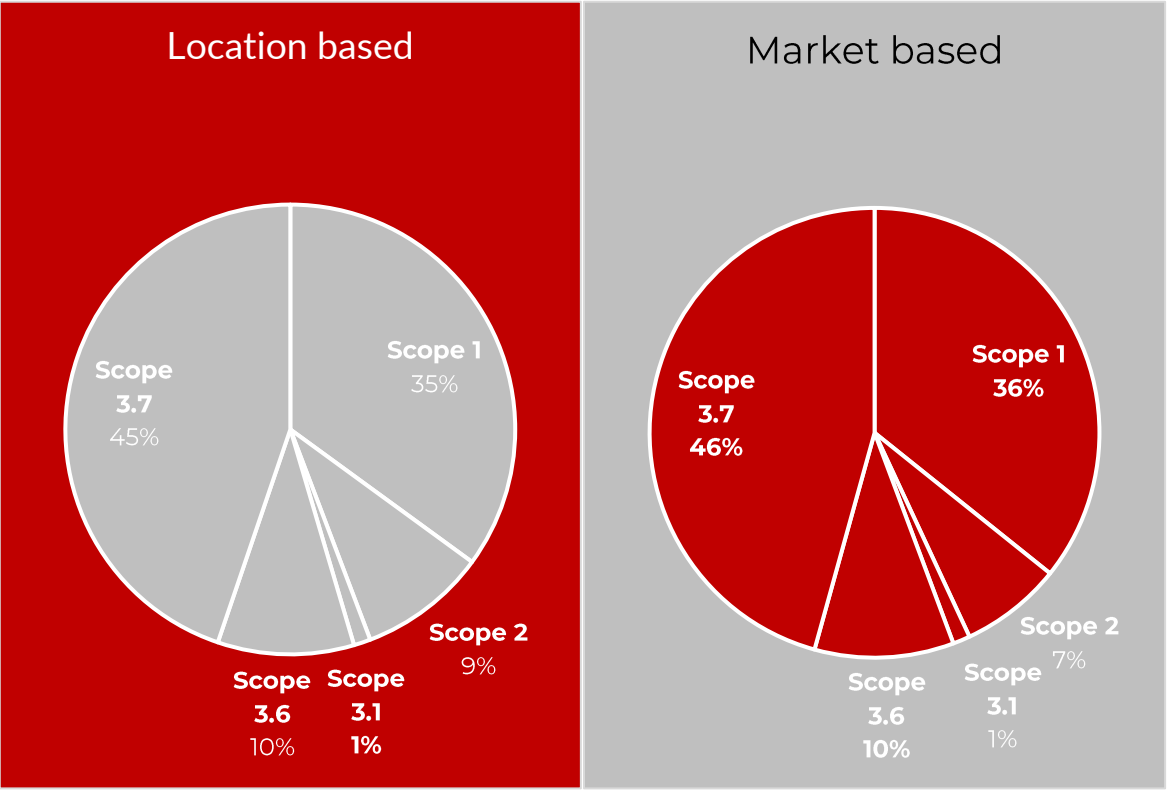
Gross greenhouse gas emissions 2024

GHG Emissions (location based) (t CO ₂ e)	20 956,33
GHG Emissions (market based) (t CO ₂ e)	20 532,64

Scope 1 GHG Emissions		Location based	Market based
Scope 1 GHG emissions (t CO ₂ e)	7 339,96	35	36
Motor vehicles	6 889,71	33	34
Gas heating	450,25	2	2
Share from regulated emissions trading systems	0,0	0	0
Scope 2 GHG Emissions			
Scope 2 GHG emissions location based (t CO ₂ e)	1 926,06	9	
Scope 2 GHG emissions market based (t CO ₂ e)	1 502,36		7
Share from regulated emissions trading systems	0,0	0	0
Scope 3 GHG Emissions			
Scope 3 GHG emissions (t CO ₂ e)	11 690,02	56	57
Scope 3.1 GHG emissions (t CO ₂ e)	253,76	1	1
Scope 3.6 GHG emissions (t CO ₂ e)	2 053,43	10	10
Scope 3.7 GHG emissions (t CO ₂ e)	9 382,83	45	46



Gross greenhouse gas emissions





Gross greenhouse gas emissions

The following emitters/emissions were included in the various scopes of the greenhouse gas balance:

Scope 1	Business trips using vehicles leased and owned by the TÜV AUSTRIA Group*
Scope 2	Gas heating
Scope 3.1	Purchased heat, cooling and lighting
Scope 3.6	IT equipment* ² ; photocopying paper* ²
Scope 3.7	Business travel by air, rail, bus and taxi
	Employee commuting* ³

* The consumption of electricity for business trips with electric cars is contained in Scope 2 (except for charging at external charging stations in Austria).

*² For 2024, only emissions from production were included in the emissions from purchased goods..

*³ Emissions from employee commuting were extrapolated from the mobility survey that formed part of the employee questionnaire.

The greenhouse gas balance of the TÜV AUSTRIA Group was drawn up in accordance with the Greenhouse Gas Protocol for the first time. It contains the gross greenhouse gas emissions of the included companies as described above. Since the method, included companies and scopes have changed, a comparison with emissions from previous years is not possible. 2024 shall therefore be used as the base year for future comparisons.



Gross greenhouse gas emissions

Emissions from Scope 3, and in particular those from employee commuting (3.7), account for the largest share of emissions at around 55%. However, this is also the proportion over which the TÜV AUSTRIA Group can have the least influence in the short term, partly because it is indirect emissions.

As can be seen from the energy consumption specified in Section 2.5, Scope 1 emissions are the second largest emissions category, with business trips using vehicles with combustion engines being the biggest driver here. The TÜV AUSTRIA Group sees the greatest potential reductions in this area, and is already taking measures by electrifying its fleet of vehicles. Due to the purchase of green electricity (especially in Austria), market-based emissions are significantly lower than location-based emissions, which means that the use of electric cars would be considerably less emission-intensive.

The targets presented in Section 2.4 were set before emissions from the commuting of TÜV AUSTRIA Group employees were compiled, so a greenhouse gas balance without Scope 3.7 is also shown below and will be used for comparison purposes until the targets have been adjusted.



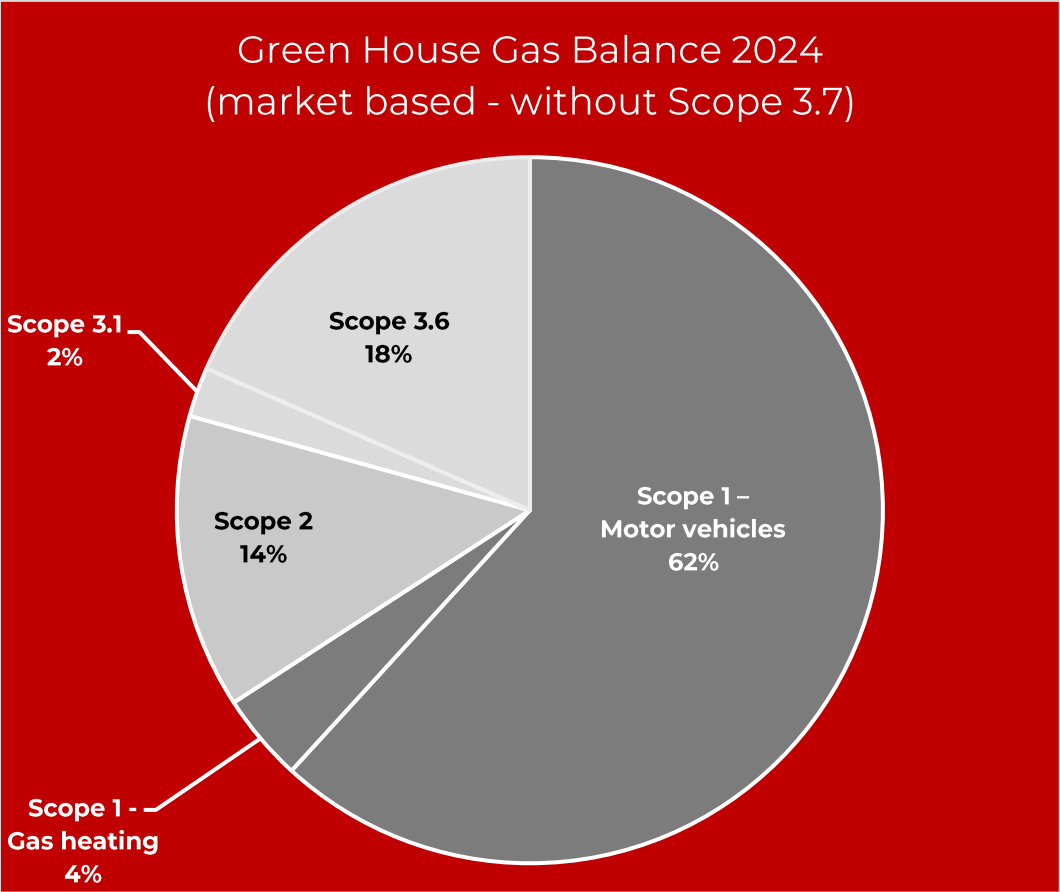
Gross greenhouse gas emissions 2024

GHG Emissions (location based) (t CO ₂ e)	11 573,50
GHG Emissions (market based) (t CO ₂ e)	11 149,81
FTE average 2024	3520
GHG Emissions (market based) (t CO ₂ e/ FTE)	3,17

Scope 1 GHG Emissions Groupwide		Location based %	Market based %
Scope 1 GHG emissions (t CO ₂ e)	7 339,96	63	66
Scope 1 – motor vehicles	6 889,71	60	62
Scope 1 – Gas heating	450,25	4	4
Share from regulated emissions trading systems	0,0	0	0
Scope 2 GHG Emissions			
Scope 2 GHG emissions location based (t CO ₂ e)	1 926,06	17	
Scope 2 GHG emissions market based (t CO ₂ e)	1 502,36		13
Share from regulated emissions trading systems	0,0	0	0
Scope 3 GHG Emissions			
Scope 3 GHG emissions (t CO ₂ e)	2 307,19	20	21
Scope 3.1 GHG emissions (t CO ₂ e)	253,76	2	2
Scope 3.6 GHG emissions (t CO ₂ e)	2 053,43	18	18



Gross greenhouse gas emissions





Gross greenhouse gas emissions

If Scope 3.7 emissions are omitted from the analysis, the lever of electrifying the fleet as mentioned above can be clearly seen, since emissions from motor vehicle business trips then make up by far the greatest portion.

The table below shows the greenhouse gas intensity per million euros of sales revenue, both including Scope 3.7 emissions and without.

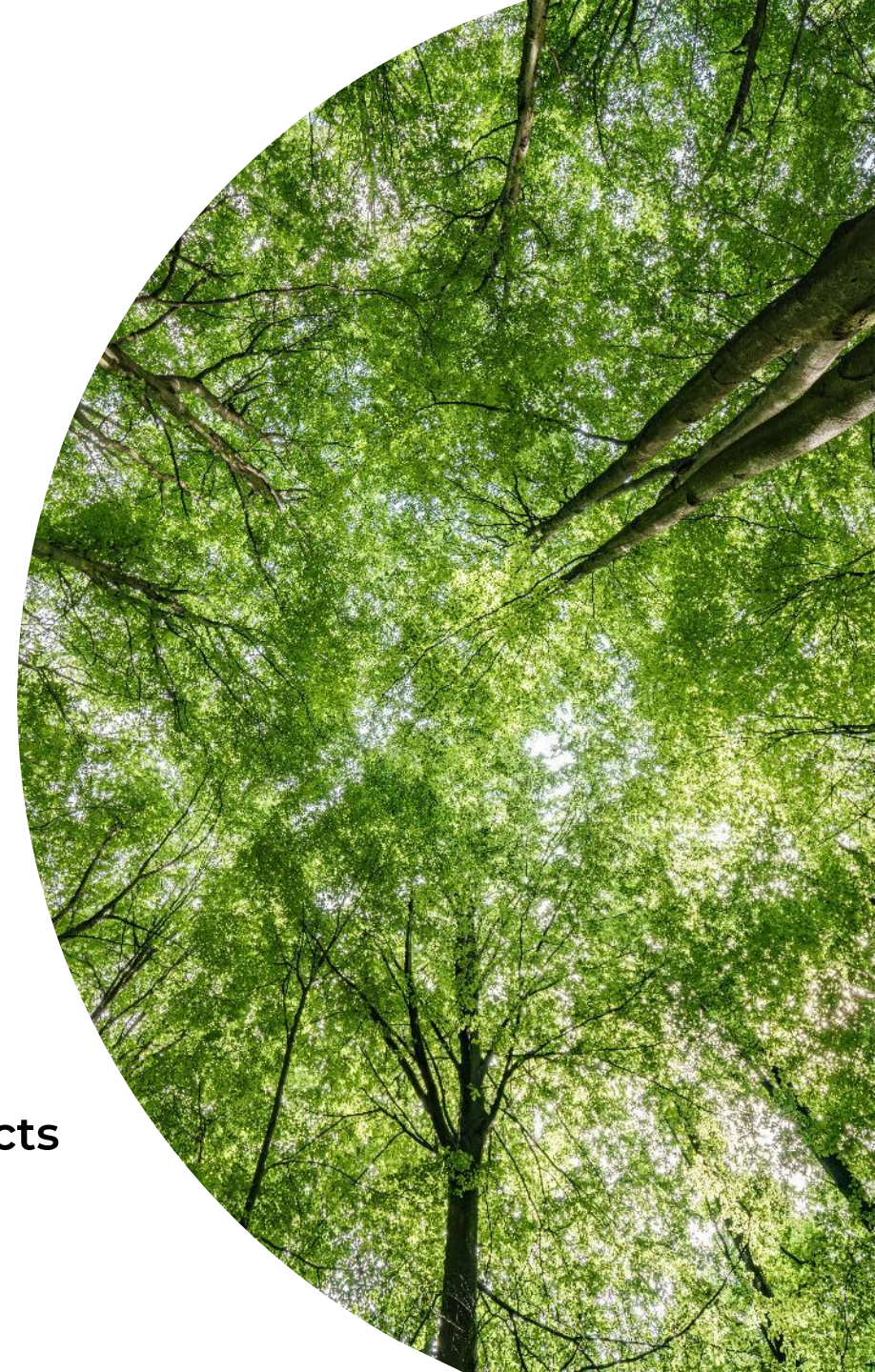
2024	
Sales revenue in millions of euros	412,3
Greenhouse gas intensity per million euros incl. Scope 3.7	49,80
Greenhouse gas intensity per million euros excl. Scope 3.7	27,0



Social – Own workforce

Social – Own workforce

- 3.1 Policies related to own workforce
- 3.2 Processes for engaging with own workers
- 3.3 Impact measures & approaches to managing risks and opportunities
- 3.4 Targets
- 3.5 Characteristics of the employees
- 3.6 Adequate wage and social protection
- 3.7 Training, health, work-life balance, remuneration
- 3.8 Incidents, complaints and severe human rights impacts





Policies related to own workforce

Human rights policy obligations for own workforce

The TÜV AUSTRIA Group is a socially responsible employer and is committed to protecting and promoting human rights. The employees of the TÜV AUSTRIA Group are its most valuable asset, which is why the talents and skills of employees are continuously encouraged and developed.

Together with other Technical Control Board companies and TÜV-Verband e.V., the TÜV AUSTRIA Group resolved to sign up to guiding principles that include acknowledging the ILO Core Labor Standards, the UN Guiding Principles on Business and Human Rights, the Ten Principles of the UN Global Compact and the SDGs. In addition, the Code of Conduct of the TÜV AUSTRIA Group is intended to support ethical business activities and obliges employees to share the principles of conduct. Observation of the principles defined in the Code of Conduct is ensured by the TÜV AUSTRIA Group Compliance Organization. The Group's workforce can report negative impacts anonymously using the employee Compliance helpline set up by the TÜV AUSTRIA Group as well as the regular employee questionnaire.

Forced labor and child labor

The Compliance Policy and Code of Conduct make it clear that the TÜV AUSTRIA Group stands for equal opportunities. The exploitation of people (through child labor, forced labor etc.), discrimination and harassment of any kind are not tolerated.



Policies related to own workforce

Management system for the prevention of work accidents

The TÜV AUSTRIA Group aims to provide safe and healthy working conditions for all employees. All employees should get home safe and healthy after their working day.

The HSE Manual forms the basis of the health, safety and environment management system. In addition, the following principles apply with regard to the prevention of work accidents for all areas and companies in the Group throughout the world:

- Protection of the life and health of employees through safe and healthy working conditions
- Regular training courses about safety and social responsibility
- Raising the awareness of employees through varied, targeted communication
- Providing safe, employee-friendly workplaces; due consideration of emerging knowledge and past experiences when designing workplaces
- Preservation and promotion of the physical and mental health of employees through preventive measures, effective emergency plans and emergency care



Policies related to own workforce

Elimination of discrimination and promotion of equal opportunities

Any suspicion of compliance violations – including discrimination – must be reported, investigated and dealt with. Local compliance coordinators, the Compliance Officer and the various managing directors are responsible for this. In addition, anonymous reports can be made via the whistleblowing platform.

An Equal Rights and Anti-Bullying Officer has been appointed to handle cases of workplace bullying and sexual harassment.

A group policy on the topic of salary promotes fairness and comparability along with equal opportunities within the company and prevents discrimination.

The Group's commitment to equal opportunities is underlined by the clear goal of achieving a 25% female share among managing directors, Shared Service Center Heads and global product managers by 2030.

Specific inclusion obligations

The Compliance Program of the TÜV AUSTRIA Group ensures that Group companies in all countries comply with inclusion obligations. This includes employing people with disabilities in accordance with national regulations.



Policies related to own workforce

Performance management, salary transparency and Employer of Choice

A group-wide policy for performance management governs the procedure for employee appraisals, target agreements and further training plans. In this way, we give our workforce the best possible opportunity to develop their skills and offer them the possibility of expanding their knowledge by taking part in seminars, courses and workshops.

In addition, many of our companies are subject to a salary scheme that takes the form of a collective agreement. This facilitates equal pay for work of equal value regardless of gender. Moreover, further methods are being developed as part of the planned implementation of the Pay Transparency Directive. The Pay Transparency Directive requires even clearer communication of the comparability of equal pay for activities of equal value. Appropriate implementation measures will be taken at the affected national companies in accordance with the specifications of the Directive.

The TÜV AUSTRIA Group wants to be an Employer of Choice and to make its image even more positive on the labor market as a result. TÜV AUSTRIA is already designated as an Employer of Choice by external bodies in various national organizations. In Austria, the TÜV AUSTRIA Group was ranked 18 in a representative list of the best 300 employers of 2024 by Trend business magazine. In the ranking for the "Service" sector, TÜV AUSTRIA took the top spot.

In addition, a regular employee questionnaire within the TÜV AUSTRIA Group forms the basis for feedback and improvement measures.



3.2 Processes for engaging with own workers and workers' representatives about impacts and processes to remediate negative impacts and channels for own workers to raise concerns – S1-2, S1-3

Processes for engaging with own workers

TeamSpirit

Through the "TeamSpirit" intranet, the TÜV AUSTRIA Group provides an internal communication platform that allows all Group employees to benefit from the same information state. The Group's mission and vision are explained and links are provided to other resources such as the Group Manual, Employee Portal and Innovation Platform. Strategies, measures and metrics about topics such as sustainability, occupational safety and information security are also presented here

In addition, users are provided with information about diverse topics and local services on (country-specific) intranet pages.

General Board calls

Important developments and the objectives of the Group are presented at regular virtual information events held by the Board of Directors. Employees can also submit anonymous questions.

Performance management

Performance management includes the annual mandatory employee appraisal that managers must conduct with each of their employees. During these appraisals, targets and further training measures are agreed on and the attainment of targets from the previous period is discussed with the aim of giving feedback on this and providing employees with support. Employees also have the opportunity to give systematic feedback to their managers.



3.2 Processes for engaging with own workers and workers' representatives about impacts and processes to remediate negative impacts and channels for own workers to raise concerns – S1-2, S1-3

Processes for engaging with own workers

Employee questionnaires

The regular Group-wide employee questionnaires are completely anonymous and are used by the Recruiting and Talent Management team as the basis for developing Group-wide improvement proposals and deriving appropriate measures. It is also used by managers as the basis for formulating and implementing measures.

In addition, topic-specific employee surveys are conducted if there is a need in this regard. In the course of internal audits, specific results of the employee surveys are analyzed, discussed with the Management Board and, if necessary, corrective measures are initiated on site with the management.

270° feedback

To supplement the general employee questionnaires, 270° feedback on managers with a team ≥ 5 people is performed at TÜV AUSTRIA. This means that managers are evaluated by their employees, their own managers and their peers to enable a broad, objective assessment.



3.2 Processes for engaging with own workers and workers' representatives about impacts and processes to remediate negative impacts and channels for own workers to raise concerns – S1-2, S1-3

Processes for engaging with own workers

Evaluation of mental load

At the TÜV AUSTRIA Group, we do not only evaluate mental load because it is required by law; we also see it as an essential part of our health programs. Such evaluations take place regularly and form an integral part of employee questionnaires in order to allow the implementation of measures to optimize the working situation – primarily with regard to requirements, work flows, work organization, the working environment and the social and organizational climate.

EAP

In cooperation with the renowned EAP (Employee Assistance Program) Institute, employees of the TÜV AUSTRIA Group in Austria can make use of guidance on work-specific topics such as time management, avoiding burnout and problems with colleagues or managers as well as private matters such as having to carry multiple burdens and relationship problems etc. Employees can receive free advice over the phone or in person.

Works council / worker representation

The bodies required by law to represent the interests of employees are put into place in all countries. For an overview of employee representation coverage, see Section 3.5.



3.2 Processes for engaging with own workers and workers' representatives about impacts and processes to remediate negative impacts and channels for own workers to raise concerns – S1-2, S1-3

Processes for engaging with own workers

safety 1st

Safety1st is a program for systematically improving occupational safety. The Safety1st team is the central point of contact for all kinds of worker protection, safety and environmental protection matters for the entire TÜV AUSTRIA Group. Employees are invited to get involved in aspects relating to occupational safety and can contribute by making accident reports as well as submitting questions and ideas. For more information on Safety1st, see Section 3.3.

The Innovatüv platform

The Innovatüv platform offers employees the opportunity to take part in innovation management for the TÜV AUSTRIA Group and to contribute ideas and suggestions for improvement. For example, the innovation process for new services is largely integrated into the Innovatüv platform.

Whistleblowing platform and employee helpline

Employees can use the employee helpline to ask questions or raise concerns about the implementation or interpretation of Compliance Program requirements. On employees request, questions are handled confidentially and the anonymity of employees is protected to the greatest extent possible. The employee helpline of the TÜV AUSTRIA Group can be reached at all times at compliance@tuvaustria.com.

There is also a link to the whistleblowing platform on the Website of the TÜV AUSTRIA Group. For more information, see Section 5.

A photograph of a modern glass skyscraper with a grid-like facade. The building is partially obscured by lush green trees in the foreground. A white rectangular frame is superimposed over the center of the image, containing the text. The text is in a clean, white, sans-serif font. The background shows a clear sky and the building's reflection in the glass.

Our employees are the Group's most
valuable asset.



3.3 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions – S1-4

Working conditions

Health and safety

The TÜV AUSTRIA Group has a mission to ensure that all employees get home safe and healthy after their working day. Safety isn't up for discussion here; it's required as standard. That's why:

- safety is at the heart of all decisions made
- all employees around the world have the same safety standards at work and
- see themselves as ambassadors for safe conduct at work, at customer premises and at home.

The Group-wide (awareness) program for occupational safety, Safety1st, ensures that these high health and safety standards are guaranteed at the companies of the TÜV AUSTRIA Group and that all relevant laws and regulations are observed. A separate Safety1st intranet page has been set up for communication. The responsible team is an interdisciplinary group consisting of quality managers, safety managers and prevention specialists who, among other things, analyze close calls, safety inspections and LMRAs and use them to (further) develop prevention measures and the overall HSE management system. The team brings together safety experts and safety officers throughout the Group, develops awareness programs, publishes health & safety news on the intranet and compiles training material such as various "safety one-pagers".



3.3 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions – S1-4

Working conditions

Driven by the conviction that, in principle, all work accidents and occupational ill health can be avoided, we protect the lives and health of our employees through the following:

- Safe and healthy working conditions
- Regular training courses about safety
- Raising awareness through targeted communication in the form of news items
- Preventive measures such as vaccinations, employee assistance programs, health checks etc.

In addition to Safety1st, the following platforms/channels are available for internal communication relating to occupational health and safety, with the aim of ensuring an open communication culture:

- Safety committees:
 - o Group Safety Board: Presentation of the Group's key safety indicators, discussion of achievement of safety-specific objectives, decisions about safety measures
 - o National Safety Board: Acute problems, safety awareness actions and ongoing system improvements and projects of the HSE management system are handled with executive departments/representatives of the regions.
- Occupational health and safety committee in the Austria region to ensure the exchange of experience and the coordination of the corporate occupational health and safety facilitiesSafety-One-Pager, Newsletter, Vorfalinfos, Safety1st im Intranet
- Safety one-pagers, newsletter, incident info, Safety1st on the intranet



3.3 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions – S1-4

Working conditions

Work-life balance

The employees of the TÜV AUSTRIA Group are its most valuable asset. Since everyday working life can give rise to major challenges and the Group wishes to enable the best possible work-life balance regardless of this, many of the Group's subsidiaries allow flextime without core working hours and offer the possibility of working from home. Flexible working hours are permitted and the Group deliberately takes the work-life balance of employees into account. In some companies (particularly for part-time employees), we also allow a 4-day working week with the permission of the relevant managers.



3.3 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions – S1-4

Equal treatment and opportunities for all

In order to retain the specialist and expert knowledge that would otherwise be lost when older employees leave the Group, a pilot scheme has been launched in Austria to create a "Qualification Management" position with a focus on qualifications, knowledge acquisition and knowledge transfer. In addition, older employees are often used as lecturers or experts for courses of TÜV AUSTRIA AKADEMIE GMBH so that they can pass on their knowledge and experiences.

To further strengthen employee loyalty, the TÜV AUSTRIA Group invests in attractive further training opportunities. For example, further training in specialist careers as technical experts is offered with the aim of providing employees with appealing career opportunities.

The TÜV AUSTRIA Group has set itself the goal of putting more women in management positions. This objective covers senior management assignments, so managing directors, Heads of Shared Service Centers and global product managers. The "Female Talent Initiative" program for the promotion of women was launched in 2023 and has more than 20 participants from 8 countries.

Unfortunately, a number of female field workers have increasingly noticed when performing technical activities that their work is not taken seriously. To mitigate the risk and potential negative impact on women in technical professions with regard to a lack of acceptance by customers, awareness is being raised among our managers about this issue through training courses. Furthermore, the skills of individuals can be demonstrably proven through our competence management process.



3.4 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Targets

In relation to the workforce of our companies, the TÜV AUSTRIA Group is pursuing the following targets, which it hopes to reach by 2030:

- Employment of at least 8.000 full-time equivalents (FTEs)
- A 25% female share among general managers, Heads of Shared Service Centers and global product managers
- LTIR < 1

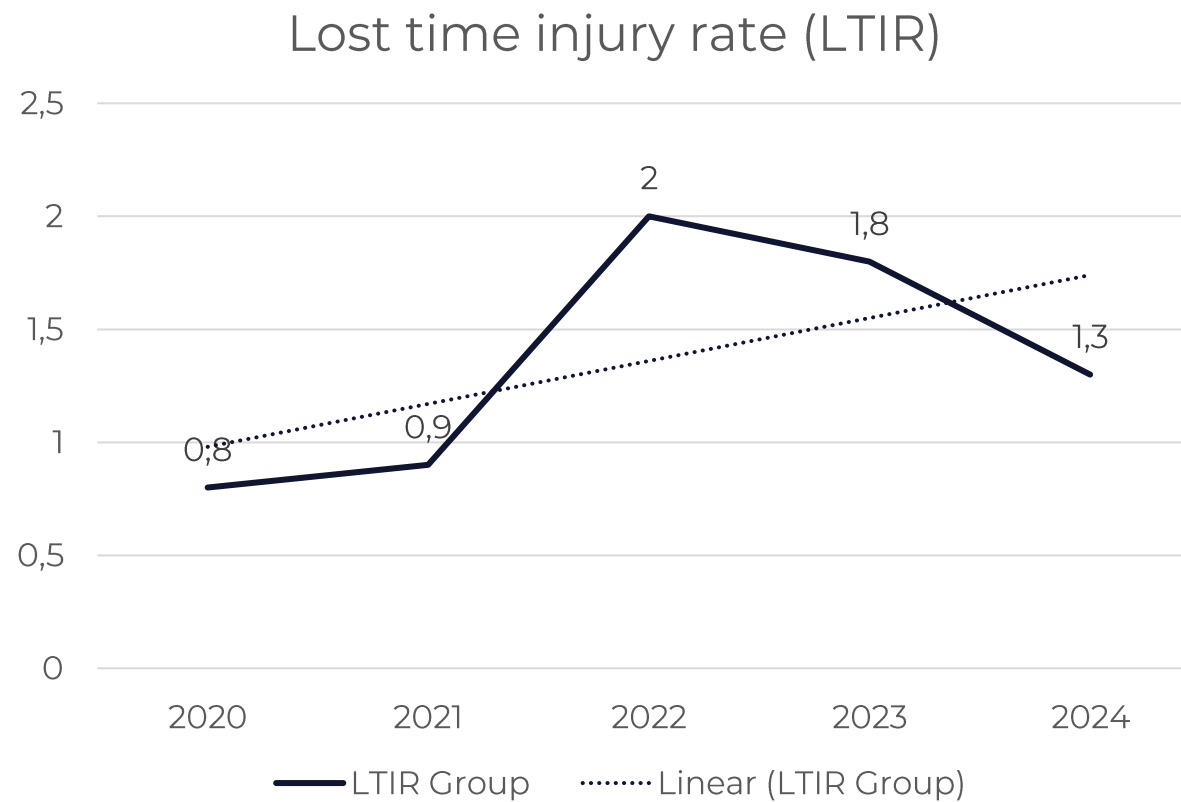
The objective of employing 8,000 full-time equivalents by 2030 is directly related to the mission of the TÜV AUSTRIA Group to promote the sustainable improvement of safety and quality. This should also involve providing our workforce with optimum working conditions. Particularly in the light of the general shortage of skilled workers and the tendency of employees to change jobs more frequently, safe and attractive working conditions are essential for ensuring long-term employee loyalty to the company. Moreover, as a service provider in the TIC sector, we want to employ more female managers in order to be seen as an attractive employer by women in the labor market – at present, we're at a rate of 11.95%.

We have already been able to achieve the ambitious target of an LTIR < 1 several times, and we're getting close to this value again, as the figure below shows:



3.4 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

LTIR





3.5 Characteristics of the undertaking's employees, characteristics of non-employee workers in the undertaking's own workforce, collective bargaining coverage, diversity metrics and persons with disabilities – S1-6, S1-7, S1-8, S1-9, S1-12

Characteristics of the employees

Indicator	Unit	Value
Number of female employees	Headcount	1209
Number of male employees	Headcount	2681
Number of permanently employed female employees	Headcount	1134
Number of permanently employed male employees	Headcount	2473
Number of female employees employed on a fixed-term basis	Headcount	68
Number of male employees employed on a fixed-term basis	Headcount	210
Number of female on-call employees	Headcount	0
Number of male on-call employees	Headcount	17
Total number of employees who left the company	Headcount	564
Employee turnover rate* [Number of employees who left the company voluntarily, were fired, entered retirement or died during 2024]	Headcount/ Headcount	0,08



3.5 Characteristics of the undertaking's employees, characteristics of non-employee workers in the undertaking's own workforce, collective bargaining coverage, diversity metrics and persons with disabilities – S1-6, S1-7, S1-8, S1-9, S1-12

Employment relationships by country

Country	Headcount			Permanently employed		Temporary employed		On-call employees	
	Total	M in %	W in %	M in %	W in %	M in %	W in %	M in %	W in %
Austria	1243	70	30	71	29	0	0	0	0
Turkey	356	77	23	76	23	1	1	0	0
Romania	353	58	42	56	41	2	1	0	0
Germany	305	79	21	79	21	0	0	0	0
Greece	290	44	56	44	54	0	2	0	0
Spain	213	67	33	66	33	1	0	0	0
Saudi Arabia	183	75	25	75	25	0	0	0	0
Italy	159	64	36	60	33	4	3	0	0
Pakistan	151	93	7	28	6	65	1	0	0
Egypt	138	83	17	83	17	0	0	0	0
Portugal	123	78	22	46	15	33	7	0	0
China	90	54	46	2	2	52	43	0	0
Belgium	76	68	32	68	32	0	0	0	0



3.5 Characteristics of the undertaking's employees, characteristics of non-employee workers in the undertaking's own workforce, collective bargaining coverage, diversity metrics and persons with disabilities – S1-6, S1-7, S1-8, S1-9, S1-12

Employment contracts by country

Land	Headcount			Permanently employed		Temporary employed		On-call employees	
	Summe	M in %	W in %	M in %	W in %	M in %	W in %	M in %	W in %
United Arab Emirates	39	51	49	51	49	0	0	0	0
India	24	83	17	46	17	21	0	17	0
Bangladesch	20	85	15	85	10	0	5	0	0
Slovenia	21	57	43	52	43	5	0	0	0
Jordan	20	65	35	65	35	0	0	0	0
Cyprus	18	39	61	39	61	0	0	0	0
Azerbaijan	15	60	40	60	40	0	0	0	0
Poland	14	43	57	43	57	0	0	0	0
Russia	14	64	36	57	36	7	0	0	0
Switzerland	14	71	29	71	29	0	0	0	0
Czech Republic	11	45	55	45	55	0	0	0	0



TÜV AUSTRIA is committed to a
diverse and inclusive workplace
culture that ensures fairness and
equal opportunities for all
employees.



3.5 Characteristics of the undertaking's employees, characteristics of non-employee workers in the undertaking's own workforce, collective bargaining coverage, diversity metrics and persons with disabilities – S1-6, S1-7, S1-8, S1-9, S1-12

Characteristics of non-employee workers in the undertaking's own workforce

Indicator	Unit	Value
Number of external workers who have a contract with the company for the provision of work services	Headcount	579
Number of external workers of the company who are provided by companies primarily active in the "Employment activities" field (NACE Code N78)	Headcount	17



3.5 Characteristics of the undertaking's employees, characteristics of non-employee workers in the undertaking's own workforce, collective bargaining coverage, diversity metrics and persons with disabilities – S1-6, S1-7, S1-8, S1-9, S1-12

Collective bargaining coverage and social dialog

Indicator	Unit	Value
Percentage of employees covered by collective agreements	%	52,44
Percentage of employees covered by employee representatives	%	45,03



3.5 Characteristics of the undertaking's employees, characteristics of non-employee workers in the undertaking's own workforce, collective bargaining coverage, diversity metrics and persons with disabilities – S1-6, S1-7, S1-8, S1-9, S1-12

Collective bargaining coverage and social dialogue

Country	Unit	Value
Austria	%	99.28
Romania	%	95.18
Spain	%	100
Italy	%	100
Belgium	%	100
Slovenia	%	100

The table below shows collective bargaining coverage in countries where such agreements exist.

Austria	%	83.91
Romania	%	87.25
Germany	%	21.31
Spain	%	56.34
Italy	%	38.36
Egypt	%	100
Slovenia	%	76.19
Poland	%	7.14

In addition, the workforce in the following countries is covered by workers' representatives in accordance with the percentages shown.



3.5 Characteristics of the undertaking's employees, characteristics of non-employee workers in the undertaking's own workforce, collective bargaining coverage, diversity metrics and persons with disabilities – S1-6, S1-7, S1-8, S1-9, S1-12

Diversity metrics

Indicator	Unit	Male	Female
Gender distribution at top management level	%	88.05	11.95
* die Führungsebene umfasst Geschäftsführer, Holdingstabstellen sowie Global Product Manager			

Indicator	Unit	Value
Number of male and female employees under the age of 30	Headcount	740
Number of male and female employees between the ages of 30 and 50	Headcount	2233
Number of male and female employees over the age of 50	Headcount	917

Indicator	Unit	< 30	30 – 50	> 50
Age distribution of female and male employees	%	19	57	24



3.5 Characteristics of the undertaking's employees, characteristics of non-employee workers in the undertaking's own workforce, collective bargaining coverage, diversity metrics and persons with disabilities – S1-6, S1-7, S1-8, S1-9, S1-12

Persons with disabilities

Indicator	Unit	Value
Percentage of employees with disabilities	%	1



Adequate wage and social protection

All employees of TÜV AUSTRIA Group are remunerated appropriately. Ensuring appropriate remuneration is anchored in the principles of the TIC Council, which have been signed by all managing directors and are reviewed in a regular external audit by the TIC Council.

Regular participation in external salary studies (Willis Towers Watson, Kienbaum) ensures that the wages offered by the Austrian companies are appropriate to the market. This is also confirmed by the fact that employees list insufficient wages as being their reason for leaving the company voluntarily only in rare cases.

A vibrant field of sunflowers in full bloom, set against a bright, hazy sky. The sunflowers are in various stages of growth, with some in sharp focus in the foreground and others blurred in the background. A white rectangular frame is superimposed over the center of the image, containing the following text:

As an "Employer of Choice", the
TÜV AUSTRIA Group wants to
establish an even more positive
image on the labour market.



Training and skills development metrics

Indicator	Unit	Male	Female
-----------	------	------	--------

Percentage of employees who have participated in regular performance and career development reviews*

% 68.00 64.68

* At the TÜV AUSTRIA Group, this means employee appraisals.

The table below shows the countries in which employee appraisals were performed in 2024 along with the percentage of employees who participated.

Country	Unit	Value	Country	Unit	Value
Austria	%	89.90	India	%	55
Romania	%	16.02	Bangladesch	%	58.82
Germany	%	43.39	Slovenia	%	91.67
Greece	%	69.29	Jordan	%	84.62
Spain	%	4.23	Cyprus	%	57.14
Italy	%	6.86	Poland	%	16.67
Portugal	%	89.58	Russia	%	77.78
China	%	100	Switzerland	%	90
Belgien	%	96.15			

Indicator	Unit	Value
-----------	------	-------

Average number of training hours per employee Stunden 17.96



3.7 Training and skills development metrics, health and safety metrics, work-life balance and remuneration metrics
– S1-13, S1-14, S1-15, S1-16

Health and safety metrics

The TÜV AUSTRIA Group complies with the legal requirements of the country in question with regard to the safety and health protection of the workforce at all locations. The following locations have implemented a certified occupational safety management system in accordance with the relevant standards:

	ISO 45001	SCC
TÜV AUSTRIA GMBH	X	X
TÜV AUSTRIA EXPERT SERVICES GmbH		X
TÜV AUSTRIA ITALIA S.P.A.	X	
Sint Technology S.r.l.	X	



3.7 Training and skills development metrics, health and safety metrics, work-life balance and remuneration metrics
– S1-13, S1-14, S1-15, S1-16

Health and safety metrics

Indicator	Unit	Value
Number of fatalities as a result of work-related injuries and work-related ill health	Number	0
LTIR	Number * 1 000 000 / (number of FTE* working hours)	1.3
Number of cases of recordable work-related ill health	Number	12
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill-health and non-work-related ill health*	Days	22,228
Percentage of people in its own workforce who are covered by the undertaking's health and safety management system based on legal requirements and/or recognized standards or guidelines	%	45.03

*This metric includes all sick leave of the TÜV AUSTRIA Group.



3.7 Training and skills development metrics, health and safety metrics, work-life balance and remuneration metrics
– S1-13, S1-14, S1-15, S1-16

Work-life balance metrics

Indicator	Unit	Male	Female
Number of employees entitled to take family-related leave	Headcount	1345	659
Number of employees that took family-related leave	Headcount	170	163
Percentage of entitled employees that took family-related leave	%	12.63	24.73



3.7 Training and skills development metrics, health and safety metrics, work-life balance and remuneration metrics
– S1-13, S1-14, S1-15, S1-16

Remuneration metrics

Indicator	Unit	Value
Percentage gap in pay between female and male employees	%	14.10

= (Average gross hourly earnings of male workforce – average gross hourly earnings of female workforce) / average gross hourly earnings of male workforce



Incidents, complaints and severe human rights impacts

Indicator	Unit	Value
Total number of incidents of discrimination, including harassment in 2024	Number	0
Number of complaints about work-related incidents and severe cases of human rights impacts filed through channels for people in the undertaking's own workforce to raise concerns	Number	0
Number of complaints about work-related incidents and severe cases of human rights impacts made to the national contact points	Number	0
Total amount of material fines, penalties and compensation for damages as a result of incidents of discrimination and harassment	€	0
Number of severe human rights incidents	Number	0
Percentage of severe human rights incidents in non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises	%	0
Total amount of fines, penalties and compensation for damages as a result of severe human rights incidents	€	0



Social – Consumers and end-users

Social – Consumers and end-users

- 4.1 Policies related to consumers and end-users
- 4.2 Processes for engaging with consumers and end-users about impacts
- 4.3 Measures & approaches to manage risks and opportunities
- 4.4 Targets





Policies related to consumers and end-users

Through our services, the TÜV AUSTRIA Group brings safety, quality, innovation and environmental protection to the companies of our customers. Thus, considerations about the personal safety of consumers and end-users make up a significant part of our business strategy and basis for business. Offered services such as conformity assessments of diverse products, company certifications (e.g. ISO 45001, SSC) and acceptance tests all aim to ensure safety at our customers' premises. Our accredited testing, inspection, certification, calibration and verification bodies ensure that we perform tests, inspections and certifications as independent third parties. Quality is ensured by an implemented quality management system in accordance with the accreditation requirements of the ISO/IEC 17000 series and, in non-accredited areas, often in accordance with ISO 9001.

Risks associated with information-related impacts for consumers and end-users can never be completely ruled out.

To minimize this risk, a Group data protection policy and an information security management system in accordance with ISO 27001 have been implemented at TÜV AUSTRIA HOLDING AG, TÜV TRUST IT TÜV AUSTRIA GmbH, clockworkX GmbH and Certified Security Operation Center GmbH. As well as providing IT services for the Group, these entities act as full cybersecurity service providers for our customers, which means that information security has top priority.

With regard to obligations relating to human rights policy, the same provisions apply as for the workforce of the Group (see Section 3.1).



Processes for engaging with consumers and end-users about impacts

The sales staff of the TÜV AUSTRIA Group are in constant contact with customers through customer acquisition processes and after-sales service, for example.

In addition, we conduct regular customer surveys and have collected customers' views on sustainability matters as part of the double materiality analysis. The latter confirmed the positive impacts of the TÜV AUSTRIA Group on consumers and end-users. These arise not only thanks to our services in the fields of safety, quality assurance, sustainability and further training but also through the pioneering role attributed to us by customers.

The results of customer surveys from 2024 show that, above all, the expertise, specialist knowledge, commitment and reliability of our auditors are appreciated by customers. We are also attributed with a high level of digitalization expertise in comparison with the competition. Overall, on a scale of 5 (very unsatisfied) to 1 (very satisfied), we achieve an average score of 1.5 for overall satisfaction with our services, which places us above the competition (average score of 1.7).

These results along with a high recommendation rate (Net Promoter Score/NPS of 51) underline the positive impacts of the TÜV AUSTRIA GROUP on consumers and end-users as mentioned during the course of the materiality analysis.



4.3 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions – S4-4

Impacts on consumers and end-users

As already described in Sections 1.7 and 4.1, the impacts we have on consumers and end-users are positive and form part of the business strategy of the TÜV AUSTRIA Group.





4.4 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities – S4-5

Managing material negative impacts, advancing positive impacts

Since 1872, the TÜV AUSTRIA Group has worked to reconcile safety, quality, innovation, environmental protection and business interests and to satisfy our customers' requirement for safety and quality.

Encouraging positive impacts on our customers, end-users and consumers is therefore the foundation of our business activity. This is why we invest not only in new technical equipment but particularly in the development of our employees. Their knowledge and commitment are the basis for our success and, therefore, the safety of our customers. That's why we've set ourselves the target of employing 8,000 skilled workers by 2030 (see Section 3.4).



Governance

Governance

- 5.1 Corporate culture and business conduct policies, prevention and detection of corruption and bribery
- 5.2 Management of relationships with suppliers
- 5.3 Prevention and detection of corruption and bribery, confirmed incidents of corruption or bribery
- 5.4 Political influence and lobbying activities
- 5.5 Payment practices





Corporate Compliance

The TÜV AUSTRIA Group believes that compliance with the law, a corporate policy based on social responsibility and the observance of ethical principles are essential and contribute to the long-term economic success of every company. Corporate compliance is an important part of the corporate policy and culture strategy of the TÜV AUSTRIA Group, obliging the entire Group to abide by stringent legal, ethical and moral principles.

The TÜV AUSTRIA Group Compliance Program reflects the objective of the Group's management and senior managers to strengthen ethical principles throughout the company and to create a corporate climate that encourages integrity, respect and fair conduct. The program was commissioned by the TÜV AUSTRIA HOLDING AG Supervisory Board and implemented on the basis of the TIC Compliance Code. It applies to all business areas, subsidiaries and employees of the TÜV AUSTRIA Group.



Corporate Compliance

In addition, the Compliance Program of the TÜV AUSTRIA Group complies with the principles of conduct defined by the TIC Council, which all employees of the TÜV AUSTRIA Group are obliged to comply with. The TIC Council is an international association representing testing, inspection and certification companies, and the TÜV AUSTRIA Group is a member. The following principles are part of the TÜV AUSTRIA Compliance Program:

- Integrity
- Avoidance of conflicts of interest
- Confidentiality and data protection
- Prevention of corruption
- Fair business conduct
- Occupational health and safety
- Environmental protection
- Fair working conditions
- Communication of these principles to business partners, subcontractors and third parties

The Compliance Organization of the TÜV AUSTRIA Group is structured as follows:

- Compliance Officer
- Compliance Committee
- Compliance Coordinators



Corporate Compliance

The Compliance Officer is appointed by the Board of Directors of TÜV AUSTRIA HOLDING AG and is responsible for the establishment, definition and ongoing upkeep of the Compliance Program of the TÜV AUSTRIA Group. He reports directly to the Board of Directors of TÜV AUSTRIA HOLDING AG.

The Compliance Committee is the internal advisory body for the Compliance Officer. It meets four times a year and can be convened on other occasions as necessary. It deals with compliance violations brought to the attention of the Compliance Officer, continuously identifies the need for any adaptation of the TÜV AUSTRIA Group's Compliance Program and initiates appropriate measures with the aim of ensuring that the Compliance Program is observed. The committee is made up of the Chief Executive Officer, the Chief Financial Officer, the Compliance Officer (= the Head of TÜV AUSTRIA Group Legal & Compliance), the Head of TÜV AUSTRIA Group Human Resources and the Head of TÜV AUSTRIA Group Internal Audit.

The compliance coordinators are an "extension" of the Compliance Officer, helping him to implement the Compliance Program in the various companies and undertakings of the TÜV AUSTRIA Group. From a functional point of view, they report to the Compliance Officer and advise the assigned organizational units.

The compliance principles of the TÜV AUSTRIA Group are published on the Group's Website at www.tuvaustria.com/compliance.



Corporate Compliance

The effectiveness of the Compliance Program is subject to ongoing monitoring to enable the identification and avoidance of potential compliance violations and the targeted further development of the program. Annual compliance statements by the management/managing directors attest to the implementation and observation of the Compliance Program. Furthermore, internal compliance audits are performed in order to identify potential risks and violations as well as any possible improvements, and (annual) external audits also take place.

Any suspicion of a compliance violation must be reported, investigated and dealt with. Every single employee must report any suspected or known compliance violation at least to their local compliance coordinator or, alternatively, to the Compliance Officer without delay. The Compliance Officer is contractually obliged to maintain the anonymity of whistleblowers, and the Board of Directors of the TÜV AUSTRIA Group ensures that employees who report such violations will not suffer any reprisals as a result. Employees can also use the external whistleblowing platform to make their reports, which are received by the Compliance Officer in this case.

Compliance violations are documented centrally in a database so that they can be transparently presented to the Compliance Committee.



Corporate Compliance

Compliance violations are investigated by the Compliance Officer of the TÜV AUSTRIA Group, generally supported by the relevant local compliance coordinator. Disciplinary supervisors, if helpful to the processing of the violation, must support the investigation and, if necessary, consult with other interest groups (such as TÜV AUSTRIA Group Internal Audit). In this way, the TÜV AUSTRIA Group actively demonstrates the importance of compliant conduct through transparent, sound and competent cooperation between multiple functions.

Consequences arising from violations can include disciplinary action or penalties (such as warnings, suspension of duties and dismissal etc.) as recommended to the responsible managers by the Compliance Committee. In exchange, managers must inform the Compliance Committee about the measures actually taken. The relevant local compliance coordinator makes regular progress reports to the Compliance Officer.

The investigation of a compliance violation is concluded by the Compliance Officer once it has yielded usable results and appropriate measures have been taken and documented. All results from the reports of the Compliance Officer to the committee form the basis for each decision to adjust the Compliance Program of the TÜV AUSTRIA Group.

The implemented document management system ensures that all strategies for the prevention and detection of corruption and bribery are accessible to the employees of the TÜV AUSTRIA Group and that their impacts can be understood.



Corporate Compliance

In addition to the Compliance Program and the associated training of employees (see Section 5.3), internal audits are also available to the TÜV AUSTRIA Group to enable the determination, reporting and investigation of concerns about illegal conduct or conduct that is contrary to the Code of Conduct, implemented management systems or similar internal regulations. Any deviations are handled in accordance with the Group-wide deviation management system.

An aerial photograph of a winding river or stream flowing through a dense, green landscape. The water is dark and reflects the surrounding greenery. The land is covered in thick vegetation, with some areas appearing more yellowish-green, possibly due to sunlight or different plant species. The river meanders through the landscape, creating a series of loops and curves. The overall scene is vibrant and natural.

**Like music and art, love of nature
is a common language that can
transcend political or social
boundaries. — Jimmy Carter**



Management of relationships with suppliers

For the management of relationships with suppliers, the TÜV AUSTRIA Group currently uses a supplier assessment that classifies suppliers on the basis of the criteria of "Purchasing volume", "Strategic importance" and "Significance for information security". With regard to data protection and information security, there are also data processing and confidentiality agreements as well as an obligation to observe the Compliance Code. In the future, further requirements will be taken into account when selecting suitable suppliers in order to expand the assessment to include sustainability matters. These will include security checks of the personnel used, access control, regulations governing saving and transmitting data, reporting obligations with regard to security incidents and an obligation to observe the GDPR.

The supplier assessment will also be expanded to include ESG topics. This should guarantee that each supplier has an implemented system (e.g. ISO 14001) to ensure that all due diligence obligations toward its employees are regularly established, assessed and observed (e.g. through ISO 45001), that the product/service provided is produced/performed in a way that protects resources and that an annual sustainability report is drawn up and made available to TÜV AUSTRIA. Moreover, the issue of compliance should be covered through each supplier's observance of the applicable laws, directives and ordinances.

A questionnaire sent to the most important existing suppliers will check the current status of the new supplier assessment topics/criteria.



Prevention and detection of corruption and bribery

The TÜV AUSTRIA Group has implemented several procedures for preventing, detecting and combating accusations and incidents relating to corruption or bribery.

On one hand, the Compliance Program e-learning course is targeted at preventing and combating corruption and bribery, and on the other hand, an employee helpline has been set up to allow employees to submit questions and express their concerns about the implementation or interpretation of requirements of the Compliance Program. This TÜV AUSTRIA Group helpline can be reached at all times at compliance@tuvaustria.com; there is also a link to a whistleblowing platform on the Group Website.

As a service provider in the fields of testing, inspection, verification, assessment, training, further training and certification, the TÜV AUSTRIA Group is aware of its great responsibility with regard to safety and quality. It therefore defines all of the functions within the Group as at risk from corruption and bribery. For this reason, all employees of the TÜV AUSTRIA Group undergo mandatory compliance-related e-learning within their first 30 days at the company and, thereafter, every two years.



Prevention and detection of corruption and bribery

The compliance e-learning course teaches the compliance principles of the TÜV AUSTRIA Group, based on the TIC Council Training Guide. In 6 modules, participants are taught general information about compliance and the Compliance Program at the TÜV AUSTRIA Group as well as about the Compliance Organization, the 7 principles, compliance violations, monitoring mechanisms and the Group Manual. At the end of the training, participants sit a test and must score at least 80% to pass. If an employee has still not achieved a pass grade after 3 attempts, they are invited to a meeting with their manager to find a solution, establish further training requirements and formulate measures that will allow them to acquire the necessary knowledge. They then get another chance to pass the test.

There are mandatory e-learning courses that have been designed specifically for the target group in question for employees, coordinators and managers, partners and managing directors. While members of the Supervisory Board are currently offered the opportunity to undergo compliance training, they are not at present obliged to do so.

Business partners are obliged to sign the Code of Conduct and must successfully complete the compliance e-learning course for business partners.



Prevention and detection of corruption and bribery

The currently implemented measures and procedures for preventing corruption and bribery seem to be effective, since to date there have been no convictions or proceedings against the TÜV AUSTRIA Group or its employees in connection with corruption and bribery.

Consequently, there have not been any fines for violations of corruption and bribery regulations, either. Furthermore, there are no confirmed cases of contracts with business partners being terminated or not renewed due to violations relating to corruption or bribery.



Prevention and detection of corruption and bribery

Indicator	Unit	Value
Percentage of functions-at-risk covered by training programs	%	99,5
Duration of conducted classroom and computer-based training about combating corruption and bribery per employee	Hours	0.75
Frequency of required training about combating corruption and bribery	Interval	Upon joining the company and then every two years
Number of convictions relating to corruption and bribery	Number	0
Amount of fines for violation of anti-corruption and anti-bribery laws	€	0



Political influence and lobbying activities

One form of lobbying practiced by the TÜV AUSTRIA Group is participation in external national and international committees, working groups, experience sharing groups and other bodies.

The objective of the TÜV AUSTRIA Group's committee work is to contribute to the state of the art, maintain and expand expertise in technical areas and drive quality assurance measures. Our expertise in testing, inspection, certification, assessment, consulting, training and further training is internationally renowned. This means that our recommendations are repeatedly incorporated into legislation and standards.

Apart from this, no other activities take place in connection with political influencing, and accordingly, no political contributions – whether financial or in kind – are made by the TÜV AUSTRIA Group. This is ensured through regular compliance management system surveys.

With regard to membership of chambers of commerce and other organizations as well as the issue of being listed in transparency registers, it should be noted that the TÜV AUSTRIA Group is a (voluntary) member of the TIC Council, the international association of testing, inspection and certification companies. Moreover, chamber of commerce membership is obligatory in Austria.

Because the TÜV Austria Group consists of 65 subsidiaries in 37 countries (as of the end of December 2024), the legal situation regarding whether or not membership of chambers of commerce and other organizations is mandatory differs from company to company.



Political influence and lobbying activities

Indicator	Unit	Value
Total monetary value of financial and in-kind political contributions and lobbying activities made directly and indirectly by the undertaking	€	0
Total amount paid for membership of lobbying organizations	€	0



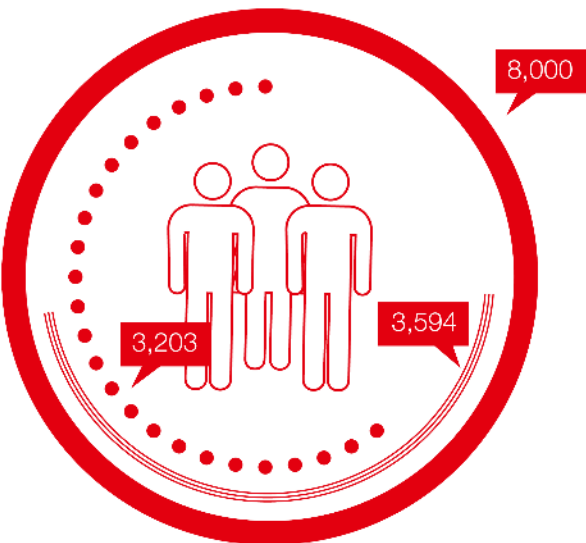
Payment practices

Indicator	Unit	Value
Average time the undertaking takes to pay an invoice from the date when the contractual or statutory term of payment starts to be calculated, in number of days	Day	35
Number of legal proceedings currently outstanding for late payments	Number	0



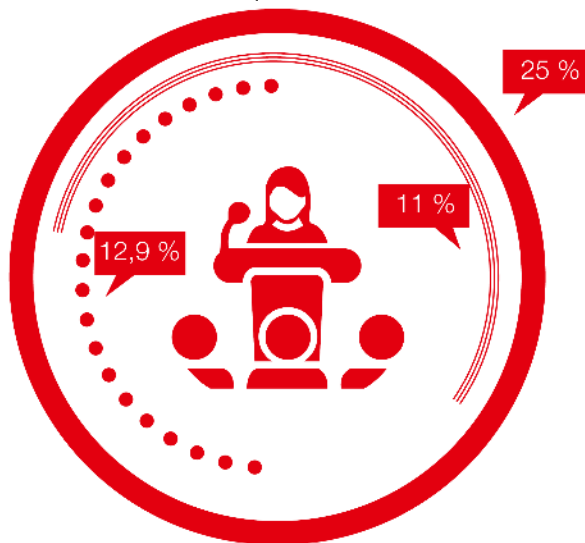
Employment

FTE / Full Time Equivalents



Female Share

General Managers
& Heads of Corporate Functions



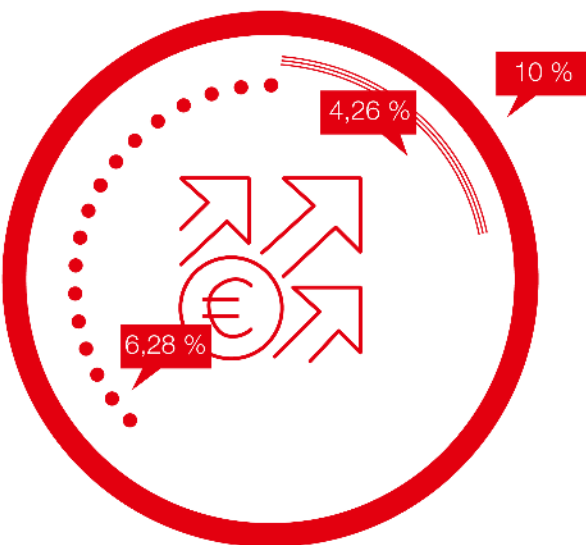
LTIR

Lost Time Injury Rate



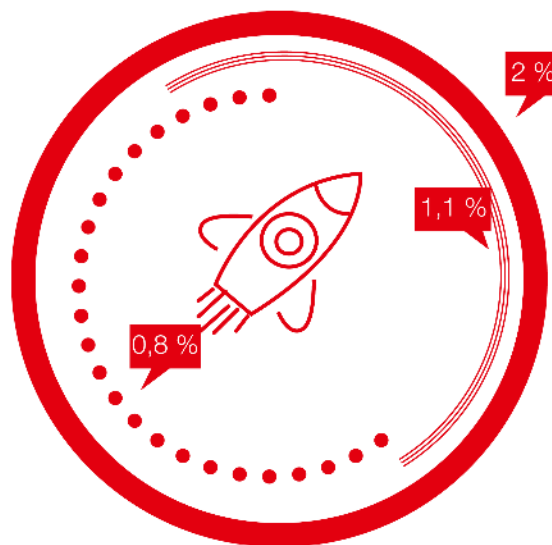
Investments

% Revenue



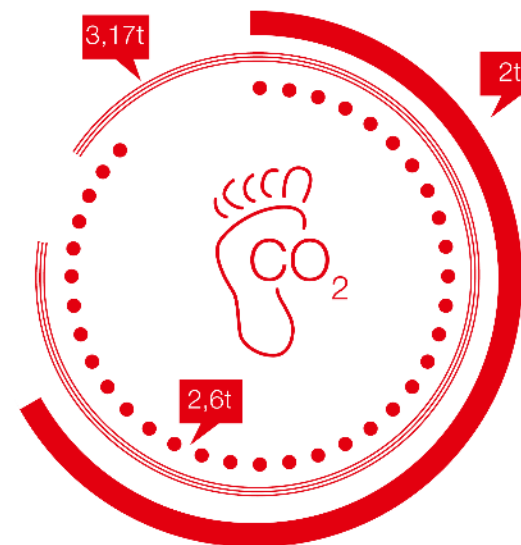
R&D

% Revenue



Carbon Footprint

per employee





Artificial Intelligence
(AI) Certification



Industrial Plants



Lift Technology



Training,
Further Education



Automotive



OK compost,
Recycled &
vegan



Personal
Certification



tami
Your Online Platform



PPE Personal
Protective
Equipment



Lightning
Protection



Fire Protection



Stage Technology



Pressure
Equipment



Railway
Engineering



Electrical
Engineering



Product Safety



Quality
Management



Cableway
Technology



Energy



Explosion
Protection



EMC, Information
Technology



Sustainability



Health



IT & OT
Security



Sports & Leisure
Equipment



Environmental
Protection



Remote
Inspection



Calibration



Cranes,
Lifts, Doors



Legal
Compliance /
Law & Technology



Loss Adjusting



Machinery



Medical
Technology



Building &
Construction
Engineering



Materials Testing
and Welding
Engineering



Certification