

SECURING THE FUTURE

CLIMATE TRANSITION PLAN 2025



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Executive Summary

Securing the Future in a Changing Climate

For DEKRA, climate transition planning is an extension of its mission: **SECURING THE FUTURE.**

Climate change affects the conditions under which people, businesses and societies can operate safely and resiliently. It influences infrastructure, supply chains, technologies, regulation, customer expectations and long-term business resilience. As an independent expert organization, DEKRA therefore considers climate change a strategic topic for both its own operations and its services to customers worldwide. This Climate Transition Plan (Transition Plan) explains how DEKRA intends to reduce greenhouse gas emissions, strengthen climate resilience, manage climate-related risks and opportunities, and contribute to the transition towards a low-carbon and climate-resilient economy.

This Transition Plan represents the current transition pathway of DEKRA. Certain elements, including the SBTi target revalidation, selected implementation measures and elements of the future target architecture, remain subject to further refinement and approval. Delivery of the climate targets and broader climate ambitions of DEKRA also depends on factors both within and beyond its direct control, including data quality, supplier engagement, technological development, infrastructure availability, market transformation and evolving regulatory requirements. DEKRA will therefore regularly review and refine its transition pathway and underlying assumptions.

AT A GLANCE		
€4,101.4 million Revenue Financial year 2025	48,155 Employees as of Dec. 31, 2025	€450 million Energy Transition & ESG Services revenue target Annual revenue target by 2030
-44% Reduction in operational target scope Scope 1, market-based Scope 2 and business travel emissions vs. 2019 baseline	-57% Carbon intensity reduction Operational target scope emissions per revenue vs. 2019 baseline	42% / 100% Renewable energy / renewable electricity 42% renewable energy share; 100% renewable electricity procurement in 2025
-46.2% Scope 1 & 2 target 2030 Science-based target vs. 2019 baseline	-27.5% Scope 3 target 2030 Science-based target for relevant Scope 3 categories vs. 2019 baseline	€200/tCO₂e Internal Carbon Price Steering mechanism for carbon performance

Science-Based Decarbonization

The climate strategy of DEKRA is guided by currently validated science-based targets aligned with a 1.5°C pathway. DEKRA is reviewing and refining its target architecture, including the intended transition towards 2025 as baseline year, while continuing to report against the currently validated target framework until revised targets are formally approved. The decarbonization pathway focuses on the main emissions drivers of DEKRA, including buildings and energy, fleet transformation, business travel and material Scope 3 categories.

Climate Risks, Opportunities and Resilience

Climate change creates both risks and opportunities for DEKRA. Physical risks such as heat stress and flooding can affect operations, assets, employees and business continuity. Transition risks and opportunities arise from regulatory change, technological development, evolving customer expectations and the broader transformation towards a low-carbon economy. DEKRA has conducted a pilot Climate Scenario Analysis and is improving its climate-risk capabilities. DEKRA is expanding physical climate-risk assessment towards approximately 300 priority locations worldwide and developing a cluster-based methodology to enable full coverage of locations. Transition-risk analysis is also expected to expand towards broader coverage of the global service portfolio. This approach strengthens the link between climate-risk management, resilience planning and long-term business strategy.

Governance and Steering

The transition pathway of DEKRA is supported by an integrated governance and steering framework. Corporate Sustainability Management coordinates climate strategy, greenhouse gas accounting, target management, climate scenario analysis, reporting and implementation support across the Group. Regional Sustainability Managers support implementation within the regions and help translate Group-wide climate objectives into local action. Carbon budgets and the Internal Carbon Price (ICP) support management attention and accountability, while transition-related financial requirements are integrated into regular operating and investment planning processes.

DEKRA Climate Impact

The DEKRA Climate Impact Program complements the internal decarbonization pathway by supporting selected external partnerships that contribute to climate mitigation, climate adaptation and resilience. Internal decarbonization remains the priority. External climate initiatives complement, but do not replace, emissions reductions within own operations and the value chain. The program focuses on measurable contributions rather than compensation-based climate-neutrality claims. Supported projects are monitored through project-specific indicators and linked to Sustainable Development Goals. Illustrative examples include [climate-resilient water-security projects with UNICEF](#) and [peatland-restoration projects with NABU](#). These external contributions are not credited against the greenhouse gas reduction targets of DEKRA.

Progress, Dependencies and Next Steps

DEKRA has already achieved progress in operational decarbonization, including reductions in Scope 1, Scope 2 and business-travel emissions, increased renewable-electricity sourcing and continued fleet transformation. Future progress will depend on disciplined implementation, reliable data, supplier engagement, infrastructure availability, regulatory developments, technological change and market transformation. These dependencies will be reviewed regularly as the Transition Plan evolves.

Key Transition Priorities

- ▶ Revalidate the science-based target framework, including the intended transition towards a 2025 emissions baseline.
- ▶ Develop and refine Scope 3 supplier engagement and value-chain decarbonization approaches.
- ▶ Expand Climate Scenario Analysis.
- ▶ Further integrate carbon budgets into planning processes.
- ▶ Continue developing the DEKRA Climate Impact Program.

Through this approach, DEKRA aims to combine science-based decarbonization, climate resilience, effective governance and transparent external climate engagement in support of its mission.

Strategic Foundation

Climate change is a strategic topic for DEKRA because it influences the conditions under which people, businesses and societies can operate safely and resiliently. As an independent expert organization, DEKRA considers climate change both a business responsibility and a driver of long-term transformation. This chapter outlines the strategic rationale for climate action, the climate management approach of DEKRA, relevant external commitments and the scope of the Transition Plan.

Why we act – Securing the Future in a Changing Climate

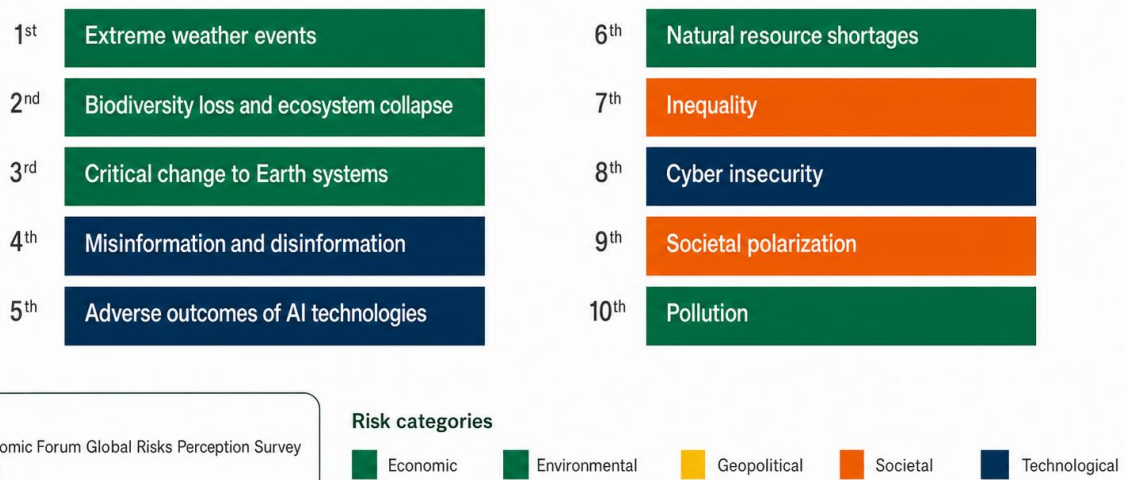
For more than 100 years, DEKRA has pursued a clear mission: **SECURING THE FUTURE**. In the context of climate change, this mission increasingly requires a broader understanding of safety, resilience and future viability. The scientific basis for action is clear. The Intergovernmental Panel on Climate Change (IPCC) concludes in its [Sixth Assessment Synthesis Report](#) that human influence has unequivocally warmed the atmosphere, ocean and land. The IPCC also states that climate change has already caused widespread adverse impacts and related losses and damages to nature and people. These findings show why climate change is not only an environmental issue. Climate change affects natural systems, infrastructure, human health, economic activity, water availability, biodiversity and social stability. Human-caused climate change is already affecting weather and climate extremes in every region across the globe, including heatwaves, heavy precipitation, droughts and tropical cyclones.

DIRECT IMPACTS	1.5°C	2°C	2°C IMPACTS
 EXTREME HEAT Global population exposed to severe heat at least once every five years	 14%	 37%	2.6X WORSE
 SEA-ICE-FREE ARCTIC Number of ice-free summers	AT LEAST 1 EVERY 100 YEARS	AT LEAST 1 EVERY 10 YEARS	10X WORSE
 SEA LEVEL RISE Amount of sea level rise by 2100	0.40 METERS	0.46 METERS	0.06m MORE

The difference in projected direct climate impacts between 1.5°C and 2°C of warming.

Source: [IPCC \(2018\), Global Warming of 1.5°C, Summary for Policymakers.](#)

This risk perspective is also reflected in global risk assessments. The World Economic Forum Global Risks Report identifies climate-related and environmental risks among the most severe long-term risks facing societies and economies. These risks include extreme weather events, critical changes to Earth systems, biodiversity loss and ecosystem collapse, and challenges related to climate adaptation.



Global risks ranked by severity, long term (10 years).

Source: [World Economic Forum \(2026\), The Global Risks Report 2026, 21st Edition.](#)

For DEKRA, this creates a direct strategic link: if climate change is among the defining long-term risks to safety, stability and resilience, addressing it is part of the role of DEKRA as an independent expert organization. It is part of how DEKRA interprets responsibility in a changing world. Climate change also creates new requirements for companies, customers, regulators and society. It affects operating conditions, investment decisions, infrastructure resilience, supply chains, technology choices and the demand for trusted sustainability-related services. The Transition Plan is therefore linked to the corporate strategy [IMPACT 2030+](#) by translating climate-related objectives into decarbonization targets, operational steering mechanisms and climate-related business opportunities. Against this background, the Transition Plan explains how DEKRA responds to climate change as a strategic challenge for a resilient future.

Climate Management & Responsibility

The response to climate change requires both mitigation and adaptation. Mitigation remains essential to limit future climate change by reducing greenhouse gas emissions. Adaptation is necessary because many climate impacts are already occurring and further impacts are expected even under ambitious mitigation pathways. This dual perspective is central to the climate responsibility approach of DEKRA. Climate responsibility begins with the reduction of greenhouse gas emissions within the sphere of influence of DEKRA. At the same time, it also needs to address resilience, adaptation and the consequences of climate change that are already becoming reality.

Consequently, climate responsibility at DEKRA is understood as a combination of four elements:

- reducing greenhouse gas emissions in line with science-based targets;
- strengthening climate resilience through risk- and scenario-based transition planning;
- supporting mitigation and adaptation beyond the direct value chain through credible partnerships;
- using DEKRA expertise to support customers in their own sustainability and transformation journeys.

This understanding is consistent with the DEKRA Climate Impact approach, which complements internal decarbonization with selected mitigation and adaptation activities beyond the direct value chain. Internal emissions reductions remain the primary basis for climate target achievement.

DEKRA climate management combines greenhouse gas accounting, science-based targets, decarbonization planning, internal carbon pricing, climate-related risk and opportunity assessment, and external climate responsibility. These elements guide target management, implementation planning, risk assessment and external communication. DEKRA climate management is based on the principle that credible climate action must be evidence-based and transparent before claims are made. DEKRA therefore does not communicate a formal company-wide net-zero target at this stage. Any future long-term climate commitment will require a transparent implementation pathway before external communication.

Consistent with the commitments set out in our internal group policies, DEKRA does not conduct own business activities in fossil fuel extraction, the development of new fossil fuel infrastructure or fossil-based power generation. As an independent expert organization, DEKRA may provide testing, inspection, certification, assurance or advisory services to customers active in carbon-intensive sectors. Such services are assessed in line with applicable legal, ethical and sustainability requirements and are not intended to support the expansion of fossil fuel production or new fossil fuel infrastructure. In this context, DEKRA focuses on services that support safety, compliance, transparency, emissions reduction, energy efficiency, environmental protection and the transition towards lower-carbon and more resilient business models.

External Commitments, Memberships & Engagement

The external climate engagement of DEKRA is structured around three distinct categories: formal memberships and participations, externally recognized climate target and disclosure frameworks, and broader partnership-based climate engagement. Formal memberships provide a platform for dialogue, collective action and external accountability. Target-setting and disclosure frameworks support transparency and methodological alignment. Partnership-based engagement contributes to climate mitigation, adaptation and resilience beyond the direct value chain, without replacing internal emissions reductions.

External commitments, frameworks and partnership-based climate engagement

Category	Initiative / Format	Role for DEKRA
Membership / participation	United Nations Global Compact	Supports the ten principles of the UN Global Compact and the contribution of DEKRA to the Sustainable Development Goals.
Membership / participation	World Economic Forum Alliance of CEO Climate Leaders	Provides a CEO-level platform for climate dialogue, value-chain collaboration and alignment with a 1.5°C pathway.
Target framework	Science Based Targets initiative	Provides external validation of greenhouse gas reduction targets and alignment with science-based decarbonization pathways.
Disclosure / reporting	CDP Climate Change disclosure	Supports external transparency on climate governance, risks, emissions, targets and actions.
Reporting / recognition	EcoVadis climate and ESG recognition	Provides external recognition of sustainability and carbon management performance.

Partnership-based engagement	DEKRA Climate Impact Program	Supports selected external climate mitigation, adaptation and resilience projects through partnerships.
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DEKRA distinguishes these areas deliberately. The [United Nations Global Compact](#) and the [World Economic Forum Alliance of CEO Climate Leaders](#) represent formal participation in international platforms for responsible business conduct and climate leadership. The [Science Based Targets initiative](#) is used as an external target-setting and validation framework rather than as a general membership. [CDP](#) and [EcoVadis](#) are treated as climate disclosure and transparency mechanisms, not as a membership. The [DEKRA Climate Impact Program](#) and related partnerships are reported as broader external climate engagement because they support climate mitigation, adaptation and resilience beyond the direct value chain. Across all categories, external engagement is intended to strengthen transparency, learning, collaboration and accountability. It does not replace the internal decarbonization pathway of DEKRA, which remains the basis for achieving climate targets.

In addition to the listed initiatives, DEKRA may participate in industry dialogue, association engagement and selected policy-related or technical discussion formats where these are relevant to climate, energy transition, sustainability reporting, safety, certification, resilience or regulatory developments. These formats can include specialist working groups, consultation processes, standard-setting dialogue and direct engagement with customers, suppliers, business partners or external organizations. DEKRA aims to ensure that material climate-related external engagement remains consistent with its climate strategy, science-based targets and transition pathway. Where potential inconsistencies are identified, they are reviewed by Corporate Sustainability and escalated through established governance channels where required.

Scope & Boundaries

The organizational boundary of the Transition Plan is aligned with the sustainability reporting boundary of the DEKRA Group unless otherwise stated. From an emissions perspective, the Plan addresses Scope 1, Scope 2 and relevant Scope 3 categories included in the greenhouse gas inventory and target boundary of the DEKRA Group.

The scope of individual targets, metrics and steering instruments may differ depending on their purpose and maturity. For example, selected instruments such as carbon budgets or internal carbon pricing may apply to a defined steering scope that is narrower than the full greenhouse gas inventory. Where such limitations apply, they are disclosed in the relevant sections.

The Transition Plan covers near-term implementation measures through 2030 as well as longer-term transformation objectives. Changes to reporting boundaries, organizational structures or greenhouse gas accounting methodologies that materially affect the Plan will be assessed through the regular review and update processes of DEKRA Group climate management and sustainability reporting.

Climate Risks, Opportunities and Resilience

This chapter explains how DEKRA identifies, assesses and manages climate-related developments. It distinguishes between the strategic relevance of climate risks, the integration into risk management, the methodological role of Climate Scenario Analysis, the resulting physical and transition risk findings, climate-related opportunities and the implications for resilience and adaptation.

Why Climate Risks Matter for DEKRA

Climate change is increasingly affecting economic activities, infrastructure, working conditions and societal resilience. For DEKRA, these developments are relevant not only because of their environmental implications, but because they can directly influence the safety, continuity and resilience of business operations, assets, employees and customers. Physical climate hazards such as heatwaves, flooding and extreme weather events are projected to become more frequent and severe in many regions. At the same time, the transition towards a low-carbon economy is reshaping regulatory frameworks, technologies, customer expectations and market requirements. These developments may affect operations, markets and the long-term business resilience of DEKRA.

As an independent expert organization with a global presence, DEKRA treats climate-related developments as a strategic topic that requires systematic assessment and integration into decision-making processes. Climate change may affect operational continuity, strategic assets, workforce resilience, customer demand and the development of future services. Understanding these implications is therefore important for safeguarding long-term business resilience and fulfilling the mission of DEKRA: **SECURING THE FUTURE.**

Climate Risk Framework

DEKRA integrates climate-related risks and opportunities into established enterprise risk-management processes, which are described in detail in the [Financial Report 2025](#). The framework covers physical risks, transition risks and climate-related opportunities. Physical risks relate to potential impacts on employees, operations, assets and infrastructure. Transition-related developments may arise from regulation, technology, markets and stakeholder expectations. Opportunities are assessed alongside risks to understand how climate change may affect the future business environment of DEKRA.

Climate-related risks are considered within both short- and medium-term risk management and strategic risk management processes. This enables DEKRA to evaluate climate-related impacts across different time horizons and levels of decision-making. Climate-related information is reviewed through established governance and reporting processes and considered in business planning, risk management and strategic discussions. Climate Scenario Analysis complements these processes by assessing longer-term climate-related developments. The methodology and scope of this analysis are described in the following section.

Climate Scenario Analysis Approach

Climate-related risks and opportunities often develop over time horizons that extend beyond traditional business-planning cycles. To complement established risk-management processes and improve its

understanding of long-term climate-related impacts, DEKRA uses Climate Scenario Analysis (CSA) as a forward-looking assessment tool. CSA assesses how different climate pathways could affect operations, assets, employees, services and the broader business environment of DEKRA over time. CSA is not intended to predict the future. Instead, it examines a range of plausible climate pathways and evaluates the resilience of the business model of DEKRA under different assumptions regarding climate change, regulation, technology development and market transformation. This approach identifies potential vulnerabilities, adaptation needs, business opportunities and strategic response options.

The initial CSA considered both physical climate risks and transition-related risks and opportunities for DEKRA. Physical risks were analyzed for selected hazards, including heatwaves and flooding, under the [RCP4.5 and RCP8.5 climate scenarios](#). Transition risks and opportunities were assessed using the [International Energy Agency \(IEA\) Net Zero Emissions by 2050 Scenario \(NZE\) and the Announced Pledges Scenario \(APS\)](#), capturing different assumptions on decarbonization, technology, policy and market development.

The initial CSA was conducted as a pilot with a defined scope. The physical-risk assessment focused on selected hazards and locations, including heatwaves in Vehicle Inspection activities in the GSA (Germany, Austria and Switzerland) region and flooding exposure for selected strategically relevant and high-value locations worldwide. The transition-risk and opportunity assessment focused on selected business activities and service areas exposed to regulatory, technological and market developments associated with the low-carbon transition.

The initial analysis was intentionally conducted as a pilot exercise with a defined scope to establish internal capabilities, test methodological approaches and generate first insights. As DEKRA continues to develop its climate-risk capabilities, the scope, geographic coverage and level of detail of Climate Scenario Analysis are expected to expand over time.

Physical Climate Risks

Physical climate risks arise from the direct impacts of climate change on assets, operations, employees and infrastructure. These risks can result from acute events, such as flooding and extreme weather, or from chronic changes including rising temperatures, increasing heat stress and changing precipitation patterns. As climate change progresses, both the frequency and severity of certain physical hazards are expected to increase in many regions.

As part of its Climate Scenario Analysis pilot, DEKRA assessed selected physical climate risks to improve its understanding of potential impacts on business operations and strategic assets. The initial analysis focused on heatwaves and flooding due to their potential relevance for activities, employees and infrastructure at DEKRA. The assessment was intentionally designed as a pilot exercise with a defined and limited scope and does not represent a comprehensive assessment of all physical climate risks across the organization.

Heatwaves



Heatwaves were identified as a potentially material physical climate risk within the assessed scope. The pilot analysis examined the potential impacts of heatwaves on Vehicle Inspection activities in the GSA region, a business area characterized by a large workforce and exposure to outdoor work and non-air-conditioned testing facilities. The analysis indicated that more frequent heatwaves could lead to measurable productivity losses and operational disruptions. Under the assessed climate scenarios, potential annual productivity-related impacts ranged from approximately €1.5 million to €40 million in

Germany depending on assumptions, climate pathways and time horizons. This range reflects scenario-, time-horizon- and assumption-dependent estimates from the pilot analysis and should not be interpreted as a forecast. The results highlighted heatwaves as a relevant consideration for future workforce resilience, occupational health and operational continuity planning.

Flooding



Flooding was assessed for a selection of strategically important and high-value DEKRA locations worldwide. The analysis confirmed that flood-related risks are highly location-specific and depend on the interaction of hazard, exposure and vulnerability characteristics. Within the assessed sample, three strategically relevant and high-value locations were identified as having elevated flood exposure under the applied scenario assumptions. The assessment further indicated that several locations in Germany are situated in regions where the probability of severe flood events is expected to increase over time. In addition, selected sites in Asia and the Netherlands showed elevated long-term exposure to flood-related risks, emphasizing the importance of site-specific resilience assessments. The pilot analysis demonstrated that flood-related climate risks vary considerably between locations and that a global understanding of physical climate exposure requires a broader and more systematic assessment approach.

The pilot assessment demonstrated that physical climate risks can affect employees, operational continuity and selected strategic assets, and that exposure differs substantially between locations, business activities and time horizons. The findings confirm the need for site-specific risk assessment and are used to prioritize resilience and adaptation measures. The heatwave analysis also demonstrated that physical climate impacts may translate into measurable financial implications through productivity losses, highlighting the potential economic relevance of climate-related risks for selected business activities.

Transition Risks

Transition risks arise from the societal, regulatory, technological and economic changes associated with the transition towards a lower-carbon economy. These risks may affect business models, markets, customer demand, technologies, operating costs and competitive dynamics. While transition risks can create challenges for organizations, they may also generate new business opportunities and areas of future growth. Transition risks and opportunities were assessed using scenarios that reflect different assumptions regarding decarbonization speed, policy implementation, technology development and market transformation, including a pathway consistent with net-zero emissions by 2050. The assessment considered how regulatory developments, technological transformation, market changes and evolving customer expectations could influence the operating environment at DEKRA over time.

Technology and Market Transformation



The pilot analysis identified technological change within the automotive sector as one of the most relevant transition-related developments for DEKRA. The ongoing shift towards lower-emission technologies, alternative drive systems and changing mobility concepts is expected to transform customer requirements, testing procedures and certification needs. As vehicle technologies evolve, existing competencies and services may need to adapt to new market conditions and technical standards. The analysis also highlighted changing consumer preferences and market developments as relevant transition-related factors. Changes in mobility behavior, accelerated adoption of new technologies and shifts in customer demand may affect parts of the traditional service portfolio of DEKRA while simultaneously creating demand for new services and expertise.

Policy and Regulatory Developments



The transition towards a lower-carbon economy is accompanied by increasing regulatory and reporting requirements. Emerging sustainability regulations, climate-related disclosure requirements and evolving technical standards may increase compliance complexity and require ongoing adaptation of processes, systems and competencies. Regulatory developments were therefore identified as an important transition-related consideration within the broader business environment.

The pilot assessment indicated that rapid and far-reaching transformation could create short- and medium-term challenges related to technological change, evolving customer expectations and market uncertainty. In addition, ongoing changes in standards, regulations and industry practices may require continuous adaptation across parts of the service portfolio. At the same time, the analysis concluded that the transition towards a lower-emission economy is expected to generate relevant demand for testing, inspection, certification and assurance services related to emerging technologies and sustainability requirements. Some of these developments may also create opportunities for new or expanded services.

Overall, the pilot Climate Scenario Analysis demonstrated that the primary transition-related risks of DEKRA are linked to the speed and scale of technological, regulatory and market transformation rather than to direct carbon-cost exposure. These risks may require continuous adaptation of competencies, service offerings, processes and market positioning. Related opportunity areas are described in the following.

Climate-Related Opportunities

Climate change and the transition towards a lower-carbon economy are expected to generate increasing demand for independent testing, inspection, certification, assurance and advisory services. The opportunity areas identified through the Climate Scenario Analysis are closely connected to the existing strengths of DEKRA in testing, inspection, certification, assurance and advisory services. Increasing demand for sustainability-related services represents an area of strategic growth consistent with the long-term business direction of DEKRA.

The Climate Scenario Analysis indicated that many of the same regulatory, technological and market developments that create transition risks may also generate demand for new and expanded services. Within the assessed pilot scope, the analysis indicated that transition-related developments may create relevant opportunity areas for DEKRA, provided that capabilities, services and competencies continue to evolve alongside market developments.

Energy Transition



The transition towards a lower-carbon economy requires considerable investments in new technologies, infrastructure and industrial transformation. As a result, increasing demand is expected for testing, inspection, certification and assurance services that support the safe deployment and operation of energy-transition technologies. The Climate Scenario Analysis identified technological transformation within the automotive sector as one of the most significant transition drivers affecting the future business environment of DEKRA. Growing adoption of electric mobility and battery technologies is expected to increase demand for testing, validation, certification and safety-related services. DEKRA already operates dedicated testing and certification activities in this field, including the DEKRA Battery Test Center Lausitzring, which was among the strategically relevant facilities considered within the Climate Scenario Analysis pilot.

Hydrogen is expected to play an increasingly important role in the decarbonization of industrial processes, mobility and energy systems. As hydrogen infrastructure, technologies and applications continue to develop, demand for testing, inspection, certification and safety assessments is expected to grow. The opportunity lies in supporting customers through independent technical assessments, conformity assessments and certification activities across hydrogen-related value chains. The strategic relevance of hydrogen-related services has also been recognized internally as part of broader energy-transition developments.

The transition towards a climate-resilient and lower-carbon economy also requires relevant investments in buildings, industrial facilities, mobility infrastructure and energy systems. Through its Industrial Assets business, DEKRA already supports customers with inspections, assessments, testing and certification activities covering the full lifecycle of infrastructure and industrial assets, from planning and construction to operation and decommissioning. This positions DEKRA to support increasing demand for services related to sustainable and climate-resilient infrastructure.

In addition, the deployment of sustainable technologies increasingly requires independent testing, inspection and certification to ensure safety, quality and compliance with evolving standards and regulations. Existing testing and certification activities provide a strong platform for supporting customers in bringing new low-emission technologies to market. The Climate Scenario Analysis identified growing demand for such services as one of the key opportunity areas associated with the low-carbon transition.

ESG and Sustainability Services



Regulatory developments, sustainability disclosure requirements and increasing stakeholder expectations are expected to create growing demand for ESG, sustainability assurance and sustainability-related advisory services. As sustainability reporting and assurance requirements continue to evolve, organizations increasingly require independent verification, certification and assurance of sustainability-related information. DEKRA already provides a broad portfolio of audit, certification and assurance services, including environmental and energy-management certifications such as ISO 14001 and ISO 50001, creating a foundation for the continued expansion of sustainability assurance and ESG-related services.

Beyond assurance and certification, opportunities are expected to arise from sustainability advisory, sustainability reporting support, ESG-related services, environmental management systems, energy-management systems and broader sustainability transformation programs. The continued expansion of these services is expected to support customers in meeting evolving regulatory requirements and sustainability-related stakeholder expectations.

The identified opportunity areas are closely connected to the existing strengths of DEKRA in testing, inspection, certification, assurance and advisory services. They illustrate how the low-carbon transition may create business opportunities while strengthening the long-term relevance and resilience of DEKRA. The strategic importance of these areas is also reflected in IMPACT 2030+, which defines Sustainability as one of the key business drivers of DEKRA. The strategy includes a specific growth ambition of €450 million annual revenue from contracts won in Energy Transition and ESG Services by 2030, compared with approximately €300 million in 2025.

Resilience & Adaptation

Climate resilience describes the ability of DEKRA to anticipate, prepare for and respond to climate-related developments affecting operations, assets, employees and markets. The results of Climate Scenario Analysis inform resilience-building, adaptation planning and the integration of climate-related considerations into risk management and strategic planning.

For physical risks, the main implication is the need for more systematic location-specific exposure analysis and adaptation planning. Building on the pilot assessment, DEKRA is expanding physical climate-risk assessments towards approximately 300 priority locations worldwide and developing a cluster-based methodology intended to screen the more than 1,800 additional locations across the global real-estate portfolio. The objective is to increase risk transparency and inform decisions on site resilience, business continuity and adaptation priorities.

For transition-related developments, resilience depends on the ability of DEKRA to adapt capabilities, services and competencies to changing regulatory, technological and market requirements. This includes monitoring transition drivers, aligning service development with customer needs and integrating climate-related insights into strategic business discussions. The continued development of Climate Scenario Analysis will therefore focus on improving coverage, data quality and integration into established risk-management and planning processes. Over time, climate-related insights are expected to guide the prioritization of adaptation measures, strategic response options and resilience-related investment considerations. Through this approach, DEKRA aims to strengthen the resilience of its operations, assets and business model while supporting its mission of securing the future.

Climate Targets & Transition Pathway

The Transition Plan is supported by a structured framework of climate targets and decarbonization measures. This chapter outlines the target architecture, greenhouse gas targets, emissions profile, decarbonization levers and transition pathway that guide implementation through 2030 and beyond.

Target Architecture

The climate target architecture of the DEKRA Group provides the framework for managing greenhouse gas emissions and tracking progress towards climate targets and broader climate ambitions. It combines externally validated science-based targets with internal 2030 decarbonization targets and operational steering mechanisms. The target architecture is intended to ensure consistency between formal climate targets, operational implementation, performance monitoring and external reporting.

The foundation of the target architecture is formed by the science-based greenhouse gas reduction targets of the DEKRA Group, which were validated by the Science Based Targets initiative and are aligned with a 1.5°C pathway. Until revised targets are formally validated and approved, DEKRA continues to report progress against the currently validated target structure.

The DEKRA Group is currently reviewing and refining its climate target architecture. This process reflects methodological improvements in greenhouse gas accounting, developments in emissions data quality and the intended transition towards a 2025 baseline year as part of a future target revalidation process. The review is also intended to harmonize the externally validated science-based target framework with the internal 1.5°C Decarbonization target established as part of IMPACT 2030+.

The external and internal targets define the strategic direction for decarbonization. Carbon budgets, operational metrics and performance management processes translate this direction into annual planning and implementation processes, as described in *Governance, Implementation & Financial Planning*.

Greenhouse Gas Targets

This section summarizes the currently validated science-based near-term targets of the DEKRA Group, internal decarbonization targets under IMPACT 2030+ and selected interim milestones.

Science-based near-term target

Target Area	Baseline Year	Target Year	Reduction Target	Coverage
Scope 1 & 2	2019	2030	46,2 %	Group-wide
Scope 3	2019	2030	27,5 %	Relevant Categories

The official near-term science-based target language: "DEKRA commits to reduce absolute scope 1 and 2 GHG emissions 46.2% by 2030 from a 2019 base year. * DEKRA also commits to reduce absolute scope 3 GHG emissions from purchased goods and services, fuel- and energy-related activities, business travel and employee commuting 27.5% within the same timeframe. *The target boundary includes land-related emissions and removals from bioenergy feedstocks."

In addition to the currently validated science-based targets, the DEKRA Group has established internal 2030 decarbonization targets under IMPACT 2030+. These internal targets use 2025 as the baseline year and are intended to support operational steering. They are subject to alignment with the future revalidated science-based target framework.

Internal decarbonization targets as part of IMPACT 2030+

Target Area	Baseline Year	Target Year	Reduction Target	Coverage
Scope 1 & 2	2025	2030	25,0 %	Group-wide
Scope 3	2025	2030	12,5 %	Group-wide

To support implementation, greenhouse gas targets are supplemented by interim milestones. This enables DEKRA to monitor progress over shorter planning periods, prioritize decarbonization measures and align decision-making with the overall transition pathway.

Interim Milestones

Period	Target Architecture	Decarbonization Delivery	Transition Milestones	Status
2026	Continued reporting against the currently validated SBTi target structure	Continued implementation of building, energy, fleet and business travel decarbonization measures	Roll-out of annual carbon budgets and ICP mechanisms within the defined steering scope	In implementation
2027-2028	Completion of the planned target architecture review and intended transition towards a 2025 baseline year, subject to validation and approval	Expansion of the ICP scope and identification of additional Scope 3 reduction opportunities	Full integration of carbon budget planning into regional planning cycles	Planned
2029	Progress assessment against the revised target framework (where approved)	Scaling of priority decarbonization measures across regions and legal entities within scope	Continued use of carbon budgets and performance monitoring through the ICP framework	Planned
2030	Achievement of the applicable 2030 science-based climate targets of DEKRA	Delivery of the corresponding emissions reductions across Scope 1, Scope 2 and relevant Scope 3 categories within the target boundary	Climate targets integrated into regular planning, reporting and performance management processes	Ongoing

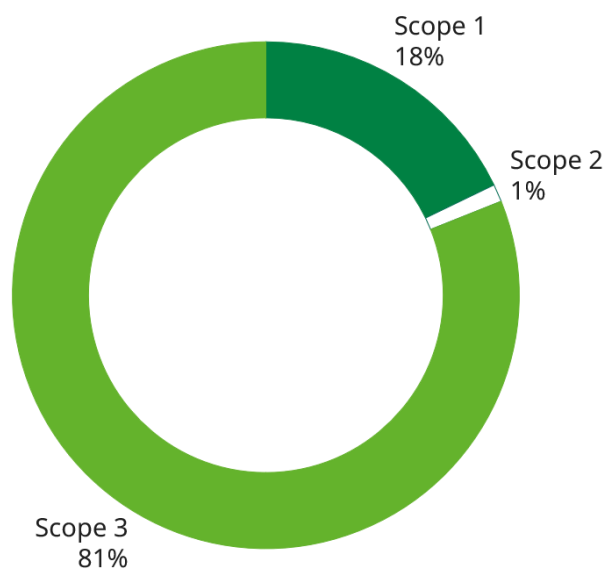
Decarbonization Strategy

Climate change represents one of the most significant long-term challenges affecting businesses, markets, infrastructure and society. As an independent expert organization committed to its mission of securing the future, DEKRA recognizes that reducing greenhouse gas emissions is both a business

responsibility and an important contributor to long-term resilience and competitiveness. The decarbonization strategy of DEKRA is designed to support the transition towards a low-carbon economy while strengthening operational resilience, improving resource efficiency and creating long-term value. The strategy forms a core element of the Transition Plan and supports the systematic integration of climate considerations into business planning and decision-making processes.

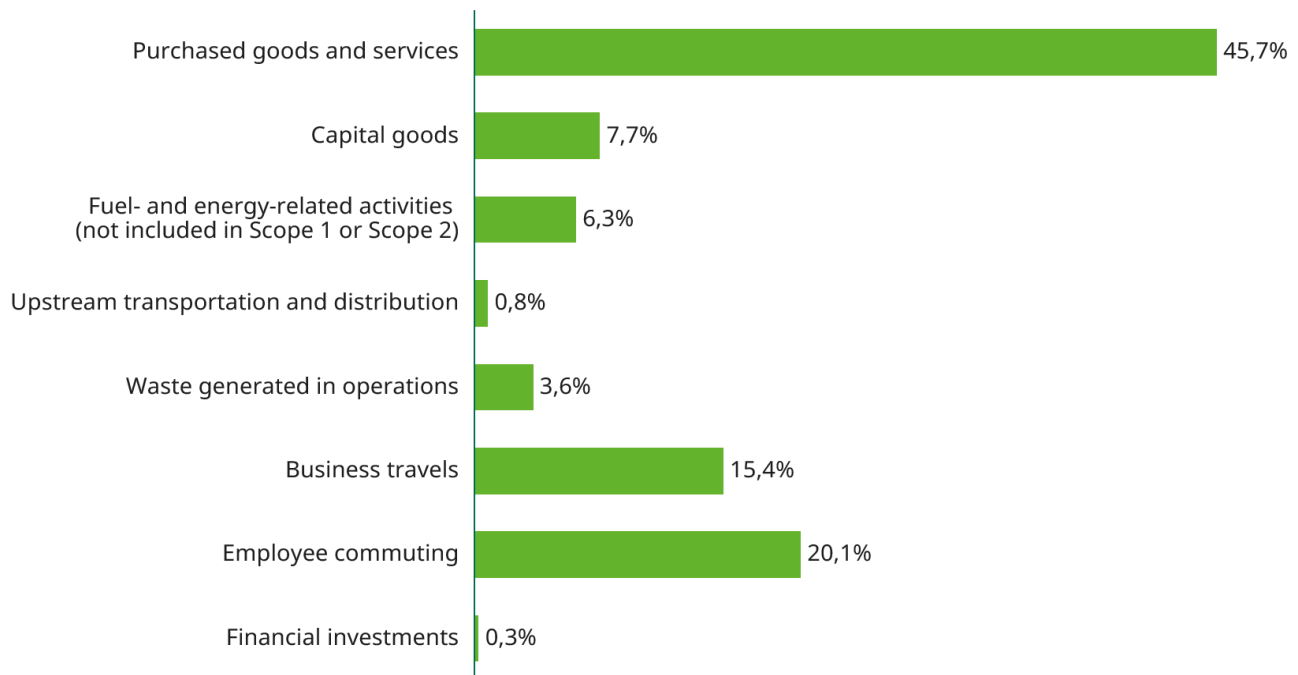
Emissions Profile

Understanding the distribution and sources of greenhouse gas emissions is important for effective decarbonization planning. The DEKRA Group regularly measures and reports greenhouse gas emissions in accordance with established accounting standards and uses these data for target setting, decarbonization planning, monitoring and decision-making processes. The greenhouse gas inventory of the DEKRA Group includes emissions across Scope 1, Scope 2 and Scope 3. Scope 1 emissions primarily originate from direct fuel consumption and company-owned vehicles. Scope 2 emissions arise from the consumption of purchased electricity and energy. Scope 3 emissions occur across the value chain and include emissions associated with purchased goods and services, business travel and other upstream and downstream activities.



Scope 1, 2 & 3 by share

The emissions profile of the DEKRA Group reflects the characteristics of a global expert organization with a large real-estate portfolio and vehicle fleet and extensive value-chain interactions. The greenhouse gas inventory identifies the main emissions hotspots and is used to prioritize decarbonization actions in the following sections.



Emissions categories by scope 3 share

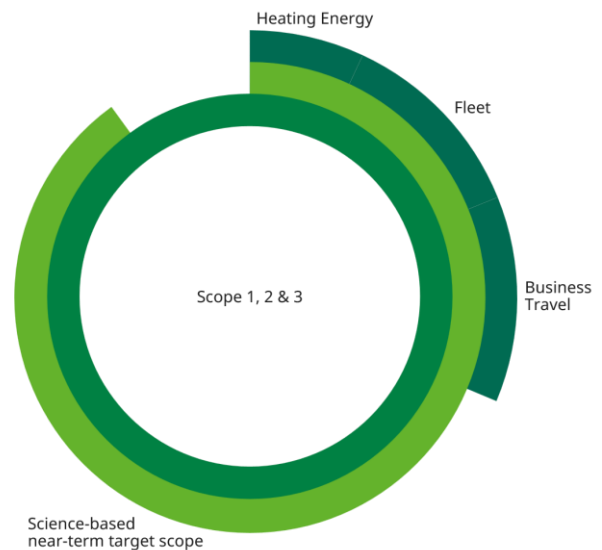
The emissions profile of the DEKRA Group is used to prioritize decarbonization actions and allocate resources to activities with the greatest potential for emissions reductions.

Scope 1, 2 and 3 GHG emissions in ktCO₂e

Scope	2023	2024	2025	% 2025 /2024
Gross Scope 1	39.9	42.9	37.5	-13
Gross Scope 2 (location-based)	44.3	61.6	67.9	+10
Gross Scope 2 (market-based)	18.8	7.3	2.4	-67
Gross Scope 3	169.6	170.2	170.5	0
3.1 Purchased goods and services	75.1	73.7	77.9	+6
3.2 Capital goods	15.7	14.5	13.2	-9
3.3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	15.1	13.5	10.7	-21
3.4 Upstream transportation and distribution	1.3	1.3	1.5	+12
3.5 Waste generated in operations	5.1	4.7	6.2	+33
3.6 Business travel	28.6	27.6	26.2	-5
3.7 Employee commuting	28.5	34.3	34.3	0
3.15 Financial investments	0.3	0.6	0.5	-21
Total Gross GHG emissions (location-based)	253.9	274.8	275.9	0
Total Gross GHG emissions (market-based)	228.4	220.4	210.4	-5

Operational and Science-Based Target Scope

DEKRA reports greenhouse gas emissions across the full value chain and has established science-based climate targets covering a broader range of emission sources. While the science-based target scope reflects the emissions categories required to achieve long-term decarbonization objectives, the current operational management scope focuses on those emissions that can be most directly influenced through internal decision-making and management processes. This operational scope, which currently includes Scope 1, Scope 2 and business travel emissions, primarily relates to energy and mobility activities, including heating energy, purchased energy, company fleet operations and business travel. It forms the basis for key steering instruments such as carbon budgets and the ICP. The distinction between the full emissions profile, the science-based target scope and the operational management scope enhances transparency and supports a focused and effective implementation of the DEKRA climate transition strategy.



Emissions coverage of the operational (31%) and science-based target Scope (90%)

The following sections describe the principles, focus areas and implementation measures that form the core of the DEKRA decarbonization pathway.

Decarbonization Levers

Achieving the climate targets of the DEKRA Group requires a combination of operational, technological and behavioral measures across the organization. To ensure a consistent and effective allocation of resources, all decarbonization measures are assessed and prioritized according to a defined decarbonization hierarchy. The hierarchy follows the principle of Avoid, Reduce, Substitute and Remove Residual Emissions. Emissions should first be avoided wherever activities generating emissions can be eliminated. Where emissions cannot be avoided, measures should focus on reducing energy demand and improving efficiency. Remaining emissions should then be substituted using low-carbon technologies, renewable energy and lower-emission alternatives. Carbon removals are not currently part of the decarbonization activities of the DEKRA Group and would be considered only for residual emissions that cannot be eliminated through operational decarbonization. This approach ensures that emission reductions are prioritized and that compensation-based approaches are not part of the current decarbonization strategy of the DEKRA Group.

Buildings and Energy



Buildings and energy consumption represent one of the most important decarbonization levers within the operational footprint of DEKRA. The primary focus is the transition from fossil energy sources to renewable electricity and renewable heat, complemented by continuous energy-efficiency improvements. In 2025, DEKRA achieved 100% renewable electricity procurement for reported electricity consumption

using market-based instruments where required. Renewable electricity sourcing, combined with on-site renewable energy generation, contributed to a reduction of market-based Scope 2 emissions compared with the previous year. In addition, DEKRA generated 1,677 MWh of renewable electricity through on-site installations, contributing to local renewable energy supply and strengthening energy resilience. A second key lever is heat decarbonization. Measures include the transition to renewable district heating where available, the use of biomethane as an interim solution, and the gradual replacement of fossil-based heating systems. While infrastructure constraints and economic considerations influence implementation speed in certain locations, heat decarbonization remains a core element of the long-term pathway. Additional measures include energy-efficient technology upgrades, smart energy management systems and sustainable building modernization.

Fleet Transformation



The company fleet is one of the most significant sources of direct emissions within the operational boundary of DEKRA. Fleet decarbonization therefore represents a key strategic lever. The transition is driven by the gradual replacement of internal combustion engine vehicles with battery electric vehicles (BEVs) and other low-emission alternatives where operationally feasible. A central measure is the adjustment of the global fleet policy of DEKRA. As a rule, newly added vehicles are expected to emit 0 g CO₂e/km according to WLTP, where operationally feasible. During the transition phase, and subject to technology and charging-infrastructure availability, a limited share of newly added vehicles may emit up to 50 g CO₂e/km in 2026. From 2027 onwards, newly added vehicles are expected to meet the 0 g CO₂e/km requirement. Supporting measures include investment in charging infrastructure and the integration of fleet decarbonization targets into internal management processes. The increasing uptake of electric vehicles is expected to remain an important contributor to future emission reductions within the direct operational footprint of DEKRA.

Business Travel



Business travel emissions are addressed through travel avoidance, modal shift to lower-emission transport modes and targeted measures for remaining necessary travel. The priority is to avoid travel through digital collaboration and virtual service delivery where possible. Where travel is required, lower-emission alternatives such as rail transport are prioritized. DEKRA has identified frequently used routes that can be travelled by rail without significant time disadvantages and is working to strengthen rail as the default option for suitable trips. In addition, DEKRA is assessing the potential role of sustainable aviation fuel (SAF) for flights that remain necessary for service delivery, subject to availability, credible sourcing and applicable accounting requirements. A significant proportion of travel-related emissions comes from the use of employee-owned vehicles for service delivery activities. Consequently, the ongoing electrification of company vehicles also contributes to reducing business travel emissions. Internal incentives created through the carbon pricing mechanism support the adoption of lower-emission mobility solutions and increase alignment with climate targets.

Scope 3 and Value Chain Decarbonization



Scope 3 emissions represent the largest share of the greenhouse gas footprint of the DEKRA Group and are therefore a key focus area of the decarbonization pathway. The primary emission sources include purchased goods and services, employee commuting, business travel, capital goods and fuel- and energy-related activities. While operational decarbonization measures remain a priority, achieving long-term climate targets also requires active engagement across the value chain and increasing transparency regarding supplier-related emissions. Given a highly fragmented global supplier base with tens of thousands of suppliers, DEKRA applies a risk- and impact-based prioritization approach to supplier engagement. Supplier-related emissions are assessed to identify those suppliers with the greatest

contribution to the overall value chain footprint. Based on the current supplier emissions assessment, approximately 6% of suppliers account for around 80% of supplier-related emissions. These suppliers are therefore prioritized for transparency, dialogue and emissions reduction engagement.

Climate-related supplier expectations are embedded in the DEKRA Sustainability Supplier Code of Conduct (SSCoC), which includes requirements related to environmental management, energy consumption, climate protection and responsible business conduct. To improve emissions transparency and data quality, DEKRA engages selected suppliers through direct dialogue, annual collection of greenhouse gas emissions data and the review of supplier climate targets and reduction plans. Suppliers are encouraged to establish their own climate commitments and strengthen climate management practices within their operations. This engagement supports the progressive transition from spend-based emissions estimates towards increasing supplier-specific emissions data and creates the foundation for more targeted value-chain decarbonization measures in the future. The pace and effectiveness of this engagement will depend on supplier responsiveness, data availability and the maturity of supplier climate-management practices.

In parallel, DEKRA seeks to further integrate climate considerations into procurement and supplier management processes. The long-term objective is to strengthen supplier accountability, enhance emissions data quality and support emissions reductions across the upstream value chain. Together, these measures contribute to reducing Scope 3 emissions while improving the resilience and sustainability performance of the DEKRA value chain and supporting the achievement of validated science-based climate targets.

Combined, these decarbonization levers form the operational foundation of the transition pathway of the DEKRA Group and guide implementation planning through 2030.

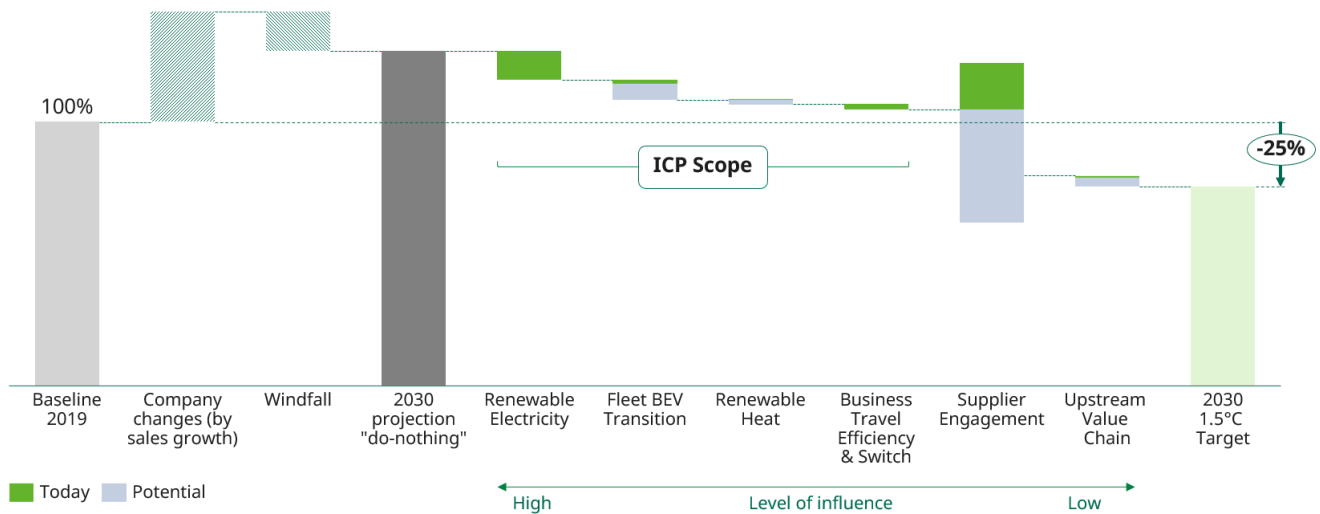
Decarbonization Pathway

The decarbonization pathway translates the climate targets and broader climate ambitions of the DEKRA Group into a structured sequence of actions and operational deliveries that support the achievement of the validated science-based targets for 2030. It also provides a foundation for the planned development of a company-wide net-zero target, subject to further definition, validation and formal approval. The pathway follows the mitigation hierarchy of avoiding emissions where possible, reducing emissions through efficiency improvements, substituting fossil-based energy sources with renewable alternatives and addressing residual emissions only after technically and economically feasible reduction measures have been implemented.

The first phase of the pathway focused on establishing the foundational elements of climate management and achieving the sustainability targets set for 2025. During this period, DEKRA achieved 100% renewable electricity procurement for reported electricity consumption, implemented the DEKRA Climate Impact Program, operationalized the ICP and achieved relevant reductions in operational greenhouse gas emissions. By the end of 2025, emissions within the operational target scope of Scope 1, Scope 2 and business travel had been reduced by 44% compared to the 2019 baseline, while carbon intensity per revenue decreased by 57%. Market-based Scope 2 emissions were reduced to 2,362 t CO₂e, indicating progress in the decarbonization of electricity consumption.

Building on these achievements, the period until 2030 represents the core implementation phase of the Transition Plan. During this phase, DEKRA will scale the decarbonization levers described above, strengthen regional implementation planning and integrate carbon budgets, investment planning and performance management more closely into regular management processes. Progress will be monitored

through annual greenhouse gas inventories, operational indicators and regular reviews of target trajectories.



Schematic decarbonization pathway for the science-based near-term 1.5°C target

The schematic pathway illustrates how DEKRA intends to close the gap between a 2030 “do-nothing” projection and the 2030 1.5°C target. Starting from the 2019 baseline, the pathway first reflects expected company changes and business growth, which may increase emissions if no additional action is taken. It then shows the indicative contribution of key decarbonization levers, including renewable electricity, fleet electrification, renewable heat, business travel efficiency and modal shift, supplier engagement and upstream value-chain measures. The distinction between “today” and “potential” indicates which reductions are already reflected in current performance, and which depend on further implementation. Measures within the ICP scope represent areas where DEKRA has a comparatively higher level of operational influence, while value-chain measures depend more strongly on supplier action, data quality and market developments. The pathway is therefore not a forecast, but a management reference for steering implementation, monitoring progress and identifying where additional action is required to remain aligned with the 2030 1.5°C target.

Beyond 2030, the focus of the pathway will increasingly shift towards addressing the remaining hard-to-abate emissions sources. This will require continued innovation, technological advancements, further decarbonization of energy systems and increasing climate maturity across the value chain. The pathway will therefore remain a dynamic management instrument that is regularly reviewed and updated to reflect emerging technologies, regulatory developments, evolving stakeholder expectations and improvements in emissions data quality. The pathway is a comprehensive strategy for reducing greenhouse gas emissions that also promotes business resilience, operational efficiency, and long-term value creation.

Key Dependencies & Assumptions

The implementation of the climate targets and transition pathway is subject to several assumptions and external factors that may influence the pace and effectiveness of decarbonization activities. Three dependencies are considered particularly noteworthy and are sorted by relevance.

- 1 Achieving long-term climate targets increasingly depends on value chain engagement.** A significant share of emissions is linked to suppliers and other external partners. Continued

improvements in emissions transparency, supplier engagement and the availability of reliable Scope 3 data are therefore important assumptions of the transition pathway.

- 2 Progress in external markets, infrastructure and technology availability will influence the speed of decarbonization.** The transition pathway assumes continued development and regional availability of renewable energy systems, charging infrastructure, renewable heat solutions and economically viable low-carbon technologies across relevant markets.
- 3 Successful implementation requires effective governance, financing and data quality.** The transition plan assumes continued management commitment, integration of climate considerations into business planning and investment decisions, and the availability of reliable emissions and operational data.

Taking together, these dependencies do not alter the climate targets of the DEKRA Group but provide important context for understanding the factors that may influence the timing and effectiveness of individual decarbonization measures. The transition pathway will therefore be reviewed regularly and adjusted where necessary to reflect significant changes in technology, markets, regulation or business conditions.

Implications for Success

The analysis highlights three key findings that shape the decarbonization pathway and its implementation.

- 1 Long-term success increasingly depends on factors beyond direct operational control.** While relevant reductions can be achieved through internal measures, future progress will also depend on external developments such as renewable energy availability, infrastructure expansion, technological innovation and supplier decarbonization. Collaboration across the value chain will therefore become increasingly important.
- 2 Operational decarbonization and fleet transformation remain the primary drivers of near-term emission reductions.** The continued decarbonization of heating systems and the electrification of the company fleet provide the largest opportunities to reduce emissions within the direct sphere of influence of DEKRA. Sustained progress in these areas is therefore essential for achieving the planned emissions trajectory.
- 3 Implementation discipline and governance are as important as technology.** The availability of decarbonization measures alone does not guarantee achievement of climate targets. Effective planning, reliable forecasting, regular performance monitoring and clear management accountability are critical to ensuring that the transition pathway remains on track over time.

Taken together, these findings indicate that the DEKRA Group has identified a pathway towards its climate targets. Continued success will depend on consistent implementation, effective governance, the integration of climate considerations into operational and financial decision-making across the organization and factors beyond direct operational control.

Governance, Implementation & Financial Planning

Delivering the Transition Plan requires clear governance structures, defined responsibilities and effective management processes. This chapter describes how climate-related objectives are embedded within the management framework of the DEKRA Group and how implementation, performance and continuous improvement are supported across the organization.

Governance, Roles & Responsibilities

The Management Board retains overall responsibility for climate-related oversight and approves the Transition Plan and material future revisions. Within the Management Board, responsibility for sustainability and climate-related matters is assigned to the Chief Financial Officer (CFO). The CFO provides strategic direction, oversees the integration of climate considerations into corporate planning and decision-making processes, and regularly reviews progress against climate targets and implementation measures.

Feedback and oversight are embedded in the established governance process through regular CFO and Management Board review. Corporate Sustainability provides updates on target progress, implementation status, material deviations and proposed revisions. The feedback received through this review process informs the further development of the Transition Plan and supports approval of material updates.

The Corporate Sustainability department coordinates the implementation of the Transition Plan across the Group. Its responsibilities include the development and continuous refinement of decarbonization initiatives, greenhouse gas accounting, target tracking, performance analysis and internal reporting. Corporate Sustainability also supports the integration of climate considerations into relevant business processes and management systems. Corporate Sustainability coordinates and supports implementation but does not replace the operational responsibility of functions, regions and legal entities for delivering measures within their respective areas. The Head of Corporate Sustainability reports to the CFO at least monthly on material climate-related developments, including emissions performance, target progress and the implementation of decarbonization measures. Corporate Sustainability provides the CFO and the Management Board with the information, technical assessments and access to subject-matter expertise required to exercise their oversight responsibilities.

Implementation of the Transition Plan relies on close collaboration between Corporate Sustainability and the responsible corporate functions. Functions such as Procurement, Real Estate, Fleet Management, Human Resources, Finance and Controlling contribute to the development and execution of climate-related measures within their respective areas of responsibility. Corporate functions are responsible for integrating climate-related requirements into the policies, processes and measures within their respective areas of responsibility. This ensures that climate-related measures are incorporated into operational planning, budget processes and investment-related decision-making.

Regional management teams are responsible for translating Group-level climate objectives and assigned carbon budgets into regional implementation priorities. Regional Sustainability Managers coordinate regional reporting and planning processes and support alignment between Corporate Sustainability, functions and local entities. Legal entities are responsible for providing complete and accurate

environmental and greenhouse gas data and for implementing relevant measures within their operational control. Environmental Data Contacts support local data collection and submission.

Deviations from climate targets or carbon budgets, implementation barriers and measures requiring changes to Group-level policies or financial allocations are escalated by Corporate Sustainability to the CFO. Where the matter affects the strategic direction or targets of the DEKRA Group, it is submitted to the Management Board for decision.

The following sections distinguish between the management logic used to steer implementation, the methodological functioning of carbon budgets and the ICP, and the integration of transition-related requirements into financial planning.

Strategy Integration & Decarbonization Steering

Climate-related objectives established under IMPACT 2030+ are translated into operational management processes through the Transition Plan. This ensures that defined climate targets and broader climate-related ambitions are not treated as a separate sustainability agenda, but are connected to business planning, regional implementation and performance management across the Group.

The central purpose of decarbonization steering is to translate Group-level climate targets into actionable responsibilities for regions, countries and legal entities. DEKRA uses carbon budgets and the ICP as steering instruments to connect Group-level climate targets with regional planning, implementation tracking and management review. Their methodological scope and functioning are described in the following section.

Regions are responsible for translating the assigned carbon budgets into regional decarbonization plans. This approach supports a transparent prioritization of measures and helps ensure that available resources are directed towards activities with the greatest contribution to target achievement. The decarbonization planning process is designed to strengthen local ownership while maintaining alignment with Group-level climate objectives. Legal entities and regions retain flexibility in selecting the most appropriate measures for their operational context, provided that planned activities remain consistent with the applicable carbon budget and the overall transition pathway. Corporate Sustainability supports this process by providing methodologies, planning templates, performance analysis and implementation guidance via a central internal enablement & planning program.

Performance against the transition pathway is monitored through Group-level greenhouse gas indicators, regional carbon budget performance and, for eligible legal entities, the ICP result. Deviations from planned performance are reviewed to identify underlying drivers, implementation barriers and potential corrective actions.

Together, strategy integration, carbon budget planning, regional decarbonization plans and performance review processes provide the management framework for implementing the Transition Plan.

Carbon Budgets and Internal Carbon Price

To accelerate implementation of the transition pathway and strengthen accountability for emission reductions, DEKRA applies an Internal Carbon Price (ICP) combined with a carbon budgeting approach.

Together, both instruments translate the Group-level decarbonization pathway into annual performance expectations and provide a management mechanism for tracking progress against climate targets.

For the initial implementation phase, the defined steering scope focuses on Scope 1 and Scope 2 emissions from energy and mobility as well as business travel emissions of material legal entities. This scope is narrower than the full greenhouse gas inventory and may be expanded over time as data quality and management processes mature.

The carbon budget translates the long-term decarbonization pathway into annual emission limits for individual legal entities, countries and regions within the defined steering scope. Carbon budgets are integrated into the annual planning process and are provided before the start of the relevant planning cycle. They are intended to be considered alongside financial budgets and operational planning activities. Each entity, country or region within scope receives a defined carbon budget that is aligned with the overall climate targets of the DEKRA Group and serves as a key management metric for climate performance. Regions and legal entities are responsible for managing performance against their assigned carbon budgets and for implementing suitable measures within their operational context.

Beginning in 2027, compliance with the carbon budget is intended to become the central indicator for decarbonization performance within the defined steering scope. Rather than prescribing specific actions or technology pathways, the framework gives legal entities, countries and regions flexibility to determine the most effective combination of measures within their respective operational context.

Performance against the annual carbon budget is translated into a financial indicator through the ICP of €200/tCO₂e. The ICP currently applies to material legal entities and covers Scope 1 and Scope 2 emissions from energy and mobility as well as business travel emissions. Together, the material entities represent more than 80% of emissions within the current ICP steering scope. An entity with actual emissions below its assigned carbon budget generates a positive ICP result, while emissions above the budget result in a negative ICP result. The ICP result is considered in the applicable bonus payout mechanism.

The purpose of the ICP is to create financial transparency around emissions performance and strengthen accountability for delivering emission reductions. The ICP converts the difference between actual emissions and the assigned carbon budget into a monetary indicator. This creates a consistent basis for comparing emissions performance across entities within scope and for reflecting carbon performance in the applicable incentive mechanism. DEKRA plans to further develop the ICP framework by expanding its scope to additional emissions and legal entities over time.

Financial Planning

The implementation of the Transition Plan requires the integration of climate-related considerations into existing financial planning, budgeting and investment processes. Rather than establishing a separate transition-finance process, DEKRA embeds transition-related resource requirements into regular operational and investment planning. This approach is intended to ensure that climate-related measures are assessed alongside business priorities, operational requirements and financial constraints.

Financial planning is informed by the carbon budget and ICP framework previously described. These instruments provide emissions-related planning signals and increase transparency on the financial relevance of carbon performance, while financial decisions remain embedded in regular budgeting and investment processes.

Regions and relevant corporate functions are responsible for incorporating transition-related financial requirements into their regular planning processes. Investment needs, operating-cost implications and resource requirements associated with climate-related measures are considered within existing budgeting, approval and investment decision-making processes.

At the current stage of development, DEKRA has not established a consolidated transition-finance budget covering all climate-related investments and expenditure across the Group. Transition-related expenditures are instead embedded within existing operational and investment budgets. As planning processes mature, DEKRA intends to further strengthen transparency on climate-related financial requirements and their integration into regular planning cycles.

Financial integration areas

Financial integration area	Role in the transition
Operational budgeting	Integration of recurring transition-related expenditures into regular budget cycles
CAPEX planning	Assessment of investment needs for decarbonization measures
OPEX planning	Consideration of operating-cost implications of selected measures
Investment decision-making	Inclusion of climate-related considerations in relevant investment assessments
Financial transparency	Progressive improvement of transparency on climate-related expenditures

Monitoring, Metrics & Reporting

Operational Metrics

Operational metrics complement greenhouse gas reduction targets by tracking implementation progress across key transition activities. They show whether decarbonization measures are being implemented at the required pace and whether interim milestones remain achievable. The metrics inform management reviews, corrective actions and future planning.

DEKRA distinguishes between outcome, operational and steering metrics. Outcome metrics measure emissions reductions and target achievement. Operational metrics track progress in key decarbonization categories. Steering metrics inform carbon budgeting, investment prioritization and transition planning. Several implementation indicators are still being further defined and will be expanded as carbon budgeting, Internal Carbon Pricing and decarbonization governance mature.

Metric Framework

Metric Category	Metric	Purpose	Status
Outcome Metric	Scope 1 emissions (tCO ₂ e)	Track direct emissions reductions	Defined
Outcome Metric	Scope 2 emissions (tCO ₂ e)	Track purchased energy emissions	Defined
Outcome Metric	Scope 3 emissions (tCO ₂ e)	Track value chain emissions	Defined
Outcome Metric	Total GHG emissions (tCO ₂ e)	Monitor overall progress against targets	Defined
Operational Metric	Share of renewable energy (%)	Track energy transition progress	Defined
Operational Metric	Electricity consumption (MWh)	Measure electricity consumption	Defined
Operational Metric	Heating energy consumption (MWh)	Measure heating energy consumption	Defined
Operational Metric	Share of low-emission vehicles (%)	Measure fleet transition progress	Defined
Operational Metric	Supplier climate coverage (%)	Measure supplier engagement scope	Under development
Steering Metric	Emission coverage of the ICP (%)	Monitor the coverage of emissions that are part of the ICP	Defined
Steering Metric	Carbon budget variance (tCO ₂ e)	Identify over- or underperformance against planned pathway	Under development

Operational metrics are intended to inform the management processes described in the previous chapter and create a quantitative reference for performance reviews, investment decisions and decarbonization planning. Greenhouse gas emissions remain the primary indicator of transition success, while operational and steering metrics show the effectiveness of the underlying implementation measures. In particular, the introduction of carbon budgets requires supplementary indicators that allow management to assess

whether actual emissions developments remain consistent with planned reduction pathways. As the carbon budgeting framework is implemented, specific performance thresholds, escalation criteria and reporting requirements will be defined and integrated into regular management reporting processes. The metric framework will be reviewed periodically and further developed to reflect improving data quality, changes in the emissions profile and the evolving requirements of the Transition Plan.

While all metrics contribute to monitoring the implementation of the Transition Plan, only selected indicators are associated with quantitative targets. These indicators represent the primary measures used to assess progress towards the decarbonization pathway, interim milestones and longer-term climate ambitions of the DEKRA Group.

Performance Against Targets

Current performance is evaluated by comparing actual greenhouse gas emissions and selected operational indicators against defined targets, interim milestones and the applicable transition pathway. The primary measure of transition performance is the development of greenhouse gas emissions across Scope 1, Scope 2 and relevant Scope 3 categories. Annual greenhouse gas inventories are used to assess whether actual emissions reductions remain aligned with the planned decarbonization pathway and the corresponding science-based targets.

In addition to emissions outcomes, DEKRA monitors selected operational and steering metrics to assess implementation progress and identify potential deviations at an early stage. Performance assessments are integrated into regular climate governance and reporting processes. Where material deviations from the planned pathway are identified, the underlying drivers are evaluated and considered as part of decarbonization planning, investment prioritization and corrective action planning. Carbon budget performance provides an additional management perspective by enabling the comparison of planned and actual emissions developments over shorter planning cycles.

To support transparent performance evaluation, DEKRA intends to apply a consistent assessment framework that classifies performance against targets.

- **On Track:** Actual performance remains within $\pm 5\%$ of the planned pathway.
- **Slight Deviation:** Actual performance deviates negatively by more than 5% and up to 10% from the planned pathway.
- **At Risk:** Actual performance deviates negatively by more than 10% and up to 20% from the planned pathway.
- **Off Track:** Actual performance deviates negatively by more than 20% from the planned pathway.
- **Not Comparable:** Performance cannot be meaningfully assessed because methodological changes, baseline limitations, boundary changes or data-quality constraints materially affect comparability.

The following table includes the current performance against the science-based targets only. Performance against the new internal decarbonization and renewable-energy targets, as well as progress against interim milestones, will be added with the next review of the Transition Plan.

Current Performance Against Targets

Metric	Unit	Baseline	Current Performance	Target Pathway	Status
Science-based target boundary	kt CO ₂ e	370.1	189.1	306.0	Not comparable
Scope 1 emissions	kt CO ₂ e	44.1	37.5	33.0	At risk
Scope 2 emissions	kt CO ₂ e	40.0	2.4	30.0	On Track
3.1 Purchased goods and services	kt CO ₂ e	203.8	78.0	173.2	Not comparable
3.3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	kt CO ₂ e	14.2	10.7	12.1	On Track
3.6 Business travel	kt CO ₂ e	34.2	26.2	29.1	On Track
3.7 Employee commuting	kt CO ₂ e	33.8	34.3	28.7	At risk

Where data quality and methodology allow a meaningful comparison, performance is classified against the planned pathway. Where methodological changes or baseline limitations materially affect comparability, the respective indicator is marked as not comparable. Comparability of several target indicators is currently limited due to improvements in data availability, data quality and calculation methodology. Because a full recalculation of the 2019 baseline is not feasible with the available historical data, the DEKRA Group intends to establish 2025 as the baseline year as part of the current science-based target revalidation process.

Monitoring & Reporting

Progress against the Transition Plan is monitored through greenhouse gas accounting, climate-related performance indicators, carbon budget tracking and management reporting processes. Annual greenhouse gas inventories provide the basis for measuring emissions performance and assessing progress against the climate targets of the DEKRA Group. Greenhouse gas emissions are calculated in accordance with the Greenhouse Gas Protocol and cover Scope 1, Scope 2 and the Scope 3 categories included in the DEKRA Group inventory and target boundary. Environmental and greenhouse gas data are reported by legal entities through the Group-wide environmental reporting system and consolidated at Group level. Responsibility for the completeness and accuracy of reported data remains with the respective legal entities, supported by Regional Sustainability Managers and coordinated by Corporate Sustainability. Reported data are subject to validation and quality assurance processes before consolidation and reporting.

Climate-related key performance indicators are reviewed as part of established management processes and are used to assess the effectiveness of implemented decarbonization measures. Carbon budget performance is also reviewed through regular climate performance management. Actual emissions are compared with applicable budget values to identify deviations, inform corrective action planning and feed into management reporting. For legal entities within the ICP scope, the resulting budget variance is reflected in the ICP mechanism.

The DEKRA Group reports climate-related information through the [Sustainability Report](#) and [CDP](#) disclosure, taking account of the [GRI Standards](#) used for sustainability reporting. These disclosures increase transparency on greenhouse gas emissions, climate targets, implementation progress and climate-related management approaches. Progress against published climate targets is reported annually and forms part of the broader sustainability reporting activities of the DEKRA Group.

Corporate Sustainability coordinates the annual review and submits proposed material revisions to the CFO and the Management Board for approval. The review considers implementation progress, actual emissions performance, developments in greenhouse gas accounting methodologies, structural changes within the DEKRA Group and other factors that may materially affect emissions trajectories or target achievement. Performance deviations may result in adjustments to implementation measures, timelines and resource planning. Emissions baselines and targets are recalculated only where defined structural, methodological or data-related changes trigger recalculation under the applicable greenhouse gas accounting and target-management policies.

Climate Impact & Beyond Value Chain Action

While reducing greenhouse gas emissions within the operations and value chain of DEKRA remains the primary focus of the Transition Plan, climate responsibility extends beyond direct emissions reductions. This chapter outlines the DEKRA Climate Impact Program and explains how climate-related activities beyond the value chain complement the decarbonization pathway without replacing the need for internal emissions reductions.

Climate Impact Approach

To complement its internal decarbonization efforts, DEKRA established the [DEKRA Climate Impact Program \(DCI\)](#) as part of a broader approach to corporate climate responsibility. The program is based on the understanding that companies can contribute not only by reducing emissions within their own value chain, but also by supporting activities that accelerate climate action and strengthen resilience beyond their direct sphere of influence. DCI focuses on generating positive climate impact outside the value chain through the support of selected climate-related initiatives and partnerships. Its scope includes both climate change **mitigation**, aimed at contributing to the reduction or removal of greenhouse gas emissions, and climate change **adaptation**, aimed at strengthening the resilience of people, communities and ecosystems to the impacts of climate change. This dual focus reflects the view that effective climate responsibility requires action on both the causes and the consequences of climate change.

A key principle of the DCI Program is the clear separation between internal decarbonization and external climate contributions. Climate impact activities supported through the program are intended to complement, not replace, the implementation of the DEKRA decarbonization pathway. Consequently, supported projects and their associated impacts are not used to offset emissions, are not counted towards the greenhouse gas inventory of DEKRA, and are not credited against the climate targets of DEKRA. Internal emissions reductions remain the sole basis for measuring progress against the transition pathway. DEKRA does not use DCI-supported activities as the basis for compensation claims or climate-neutrality claims.

Climate Impact Portfolio

The portfolio is guided by the principle of measurable climate-related contributions. DEKRA therefore prioritizes high-quality climate initiatives that deliver measurable environmental outcomes and are linked to defined environmental and social benefits.

- Within the mitigation pillar, DEKRA supports projects and initiatives that contribute to greenhouse gas reductions, avoidance of emissions or ecosystem-based climate benefits. The focus is placed on generating measurable climate benefits while supporting broader environmental and social objectives. Funding decisions are guided by expected climate impact, transparency and the long-term effectiveness of supported activities. Through this approach, DEKRA seeks to contribute to global mitigation efforts without relying on compensation claims or offsetting-based climate strategies.
- In parallel to mitigation activities, DEKRA recognizes the growing importance of climate adaptation. Even under ambitious global decarbonization scenarios, severe climate impacts are expected to continue affecting communities, ecosystems and infrastructure. Significant adaptation gaps already

exist in many regions of the world, particularly among vulnerable populations with limited resources to respond to climate-related risks. The adaptation pillar therefore focuses on initiatives that strengthen climate resilience, support communities affected by climate change and improve preparedness for future climate impacts. Attention is given to projects that provide direct benefits for vulnerable populations and contribute to long-term resilience in areas exposed to increasing climate risks. Through this approach, DEKRA acknowledges that effective climate action requires both reducing emissions and supporting adaptation to unavoidable climate impacts.

The Climate Impact Portfolio is implemented through partnerships and projects with established organizations that have expertise in climate protection, ecosystem restoration, biodiversity conservation, humanitarian support and climate resilience. Current partnerships and projects include organizations such as [UNICEF](#), [WWF](#), [NABU](#) and [Bergwaldprojekt](#). These partnerships enable DEKRA to contribute to a diverse portfolio of climate-related activities addressing both mitigation and adaptation challenges.

Transparency & Reporting

To ensure transparency and accountability, DEKRA regularly reports on the activities implemented under the DEKRA Climate Impact Program. Information on supported partnerships, funded initiatives and project developments is made publicly available through the dedicated [DEKRA Climate Impact website](#) and related communication channels. This reporting gives stakeholders transparent information on the scope and progress of climate impact activities while maintaining a clear distinction between internal greenhouse gas reductions and external climate contributions. Project-specific indicators describe the outputs and contributions of supported initiatives and are not used as substitutes for greenhouse gas reductions within the DEKRA target boundary.

Roadmap & Next Steps

The implementation of the Transition Plan is an ongoing process that will continue to evolve over time. This chapter outlines the key priorities, implementation steps and future developments that will support the continued delivery and refinement of the transition pathway through 2030 and beyond.

Priorities & Roadmap

The next phase of implementation focuses on strengthening the operationalization of the Transition Plan and further integrating climate considerations into planning, management and decision-making processes across the organization. Emphasis will be placed on the refinement of the climate target architecture, the roll-out of annual carbon budgets, the further development of the ICP and the expansion of Scope 3 emissions management and supplier engagement activities.

The implementation roadmap is intended to provide transparency regarding the principal delivery priorities, ownership structures and planned developments that support the continued evolution of the climate management framework of DEKRA.

Delivery Roadmap to 2030

Priority Area	Key Action / Deliverable	Owner	Target Period	Status
Climate Target Architecture	Review and revalidation of the climate target framework, including intended transition towards a 2025 baseline year	Corporate Sustainability	2026-2027	In Progress
Carbon Budgets	Full integration of carbon budgets into planning and performance management processes	Corporate Sustainability, Regions & Controlling	2026-2027	In implementation
Climate Scenario Analysis	Expansion of climate risk assessments and scenario analysis capabilities	Corporate Sustainability	2026-2027	In Progress
External Validation & Assurance Readiness	Assessment and initiation of external validation of the Transition Plan in response to increasing regulatory expectations	Corporate Sustainability	2026-2027	Planned
Internal Carbon Price	Further refinement and expansion of the ICP framework	Corporate Sustainability	2027-2028	Under development
Long-Term Climate Ambition	Assessment, development and potential publication of a company-wide net-zero target, subject to formal definition, validation and approval	Corporate Sustainability, CFO & Management Board	2027-2029	Under assessment
Building & Energy	Implementation of priority building and energy measures	Real Estate & Regions	2026-2030	Ongoing
Fleet Transformation	Implementation of fleet transition roadmap	Global Fleet & Regions	2026-2030	Ongoing

Supplier Engagement	Expansion of supplier engagement and Scope 3 data quality	Global Procurement & Corporate Sustainability	2026-2030	Under development
Sustainability Reporting & Data Quality	Improvement of greenhouse gas data quality and reporting maturity	Corporate Sustainability, Regions & Legal Entities	2026-2030	Ongoing

The implementation priorities described above are expected to evolve as experience is gained through the application of carbon budgets, climate performance metrics, supplier engagement activities and regional decarbonization planning processes. Additional priorities may be incorporated in future updates of the Transition Plan where required.

Review & Continuous Development

The Transition Plan will be reviewed periodically to reflect material changes in assumptions, emissions performance, target architecture, implementation progress, methodology and business context. Progress against climate targets, interim milestones and operational metrics is reviewed through the governance and reporting processes described previously.

The Transition Plan may be updated where material changes occur, including:

- significant changes in emissions performance or emissions profiles;
- improvements in data quality or greenhouse gas accounting methodologies;
- changes in climate-related regulations, reporting requirements or stakeholder expectations;
- strategic business developments affecting the transition pathway of the DEKRA Group.

The outcomes of the Management Board review are considered in future updates of the Transition Plan and provide the formal feedback mechanism for its continuous development. Future updates will be aligned, where appropriate, with sustainability reporting processes and climate-related disclosures of the DEKRA Group.

Methodology & Assurance

The greenhouse gas emissions data, climate targets and operational indicators presented in the Transition Plan are based on the greenhouse gas accounting and reporting processes applied across the DEKRA Group. Unless otherwise stated, the methodologies used are consistent with those applied in sustainability reporting.

Greenhouse gas accounting is based on the principles and requirements of [The Greenhouse Gas Protocol](#). Scope 2 emissions are reported using both location-based and market-based methodologies based on the Greenhouse Gas Protocol [Scope 2 Guidance](#). Scope 3 emissions are reported in accordance with the Greenhouse Gas Protocol [Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard](#). Emissions data are collected, consolidated and reviewed through established reporting processes and include information from relevant operational entities within the defined reporting boundary of the DEKRA Group. To support data quality and reliability, reported information is subject to internal review procedures.

Where primary activity data are unavailable, estimates may be applied using centrally defined assumptions, emission factors or extrapolation methodologies. These estimation approaches are defined by Corporate Sustainability and applied locally by Environmental Data Contacts. The use of estimates is intended to support complete emissions coverage while maintaining consistency with recognized greenhouse gas accounting practices. As greenhouse gas accounting methodologies, organizational structures and data quality continue to evolve, historical emissions data, baseline values or related target calculations may require recalculation.

Recalculations are performed in accordance with internal recalculation guidelines. As a general threshold, significant changes resulting in an increase or decrease of more than 5% trigger a recalculation assessment and may require recalculation of affected baseline or target values. In specific cases, recalculation may also be required below this threshold, for example to realign internal targets following structural changes to the Group. Recalculations may reflect significant organizational changes, methodological improvements, updated emission factors or the availability of more accurate source data. Where material recalculations are undertaken, the nature and impact of the changes will be documented transparently in future reporting cycles.

The Transition Plan is designed to build upon the existing sustainability reporting of the DEKRA Group wherever possible and is intended to remain aligned with the underlying reporting and related governance processes. As a result, climate-related disclosures, greenhouse gas inventories and performance indicators are aligned with established reporting processes and organizational boundaries used for sustainability reporting purposes. Where specific indicators, targets or management instruments apply to a narrower implementation scope, the relevant scope limitations are disclosed accordingly.

As part of the continued development of its climate-related reporting, DEKRA intends to progressively align relevant elements of governance, strategy, risk management, metrics and targets with the recommendations of the [Task Force on Climate-related Financial Disclosures \(TCFD\)](#). This step-by-step approach is intended to strengthen transparency and consistency over time, without implying full TCFD alignment at the current stage.

Sustainability information is subject to independent external assurance as part of the sustainability reporting process of the DEKRA Group. The external assurance covers the Sustainability Report and assesses whether the report has been prepared in accordance with the GRI Standards 2021. The

assurance engagement is performed by GUT Zertifizierungsgesellschaft für Managementsysteme mbH using a sampling approach in accordance with the [AA1000 Assurance Standard \(AA1000AS v3, 2020\), Type 2](#). The Transition Plan itself is not subject to separate external assurance but builds on data and processes used in sustainability reporting. Considering increasing regulatory expectations, including requirements under the EU Empowering Consumers Directive, DEKRA intends to obtain external validation of the Transition Plan in the short term to further strengthen transparency and credibility of its climate-related disclosures.

The Transition Plan will be reviewed and updated periodically to maintain consistency with sustainability reporting practices, greenhouse gas accounting methodologies and, where applicable, external assurance requirements. This periodic review is designed to keep climate-related disclosures transparent, reliable and useful over time.

References

This Transition Plan is based on internationally recognized climate science, greenhouse gas accounting standards, sustainability reporting frameworks and internal DEKRA methodologies. The references below represent the principal sources used in the development of the Plan.

International Climate Science

- Intergovernmental Panel on Climate Change (IPCC) (2018): *Global Warming of 1.5°C. Special Report*. Geneva, Switzerland.
- Intergovernmental Panel on Climate Change (IPCC) (2023): *Climate Change 2023. Synthesis Report. Contribution to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change*. Geneva, Switzerland.

Climate Scenarios & Energy Transition

- International Energy Agency (IEA): *Net Zero Emissions by 2050 Scenario (NZE)*. Paris, France.
- International Energy Agency (IEA): *Announced Pledges Scenario (APS)*. Paris, France.
- International Energy Agency (IEA): *World Energy Outlook 2025*. Paris, France.

Climate Risks & Resilience

- World Economic Forum (2026): *The Global Risks Report 2026. 21st Edition*. Geneva, Switzerland.

Greenhouse Gas Accounting

- World Resources Institute (WRI) & World Business Council for Sustainable Development (WBCSD): *The Greenhouse Gas Protocol. Corporate Accounting and Reporting Standard*. Washington D.C. / Geneva.
- WRI & WBCSD: *GHG Protocol Scope 2 Guidance*. Washington D.C. / Geneva.
- WRI & WBCSD: *GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard*. Washington D.C. / Geneva.

Climate Targets & Disclosure Frameworks

- Science Based Targets initiative (SBTi): *Target Validation Documentation and Guidance*.
- CDP: *Climate Change Questionnaire and Reporting Guidance*. London, United Kingdom.

Sustainability Reporting Standards

- Global Reporting Initiative (GRI): *GRI Standards 2021*. Amsterdam, Netherlands.
- AccountAbility (2020): *AA1000 Assurance Standard (AA1000AS v3)*. London, United Kingdom.

DEKRA Internal References

- DEKRA: *IMPACT 2030+ Strategy*. Internal document.
- DEKRA: *Sustainability Report 2025*. External publication.
- DEKRA: *Climate Scenario Analysis Pilot Study*. Internal document.
- DEKRA: *Environmental Health & Safety (EHS) Policy*. Internal policy.
- DEKRA: *Sustainability Supplier Code of Conduct (SSCoC)*. Internal document.
- DEKRA: *Internal Carbon Pricing Framework*. Internal methodology.
- DEKRA: *Environmental Reporting*. Internal guidance.

