

100.
YEARS
SECURING THE
FUTURE
1925 - 2025

DEKRA SE

Sustainability Report 2025

in accordance with GRI Standards
2021

Publication date: July 2026

 **DEKRA**

← Gästeparkplatz, Aufgänge
← Ladeplatz für Elektro-
fahrzeuge (nach 50 m)

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1 Management Board Statement

In a world shaped by accelerating transformation, the question is no longer whether sustainability will redefine markets and societies – but how fast we collectively act, and how credibly we deliver. At DEKRA, sustainability is therefore not a topic “next to” our business. It is embedded in our identity as an independent expert organization and in our responsibility to help enable safety, security, and sustainability.

With our strategic framework IMPACT 2030+, we are sharpening our course for the next chapters: to maximize positive impact and remain future-ready in a changing world. Sustainability is a central, integrated element of this strategy – not an add-on, but a foundation that strengthens resilience, enables sustainable development, and safeguards long-term viability for DEKRA and our stakeholders.

This is also reflected in our three strategic business drivers Sustainability, Future Mobility, and Digital Trust. These drivers are deeply interconnected: the mobility transition requires climate credibility and digital assurance; digital transformation requires trust, security, and responsible innovation; and sustainability, understood in a broad ESG perspective, is the enabling framework that aligns environmental ambition, social responsibility, and integrity in governance. In this sense, sustainability is not merely a priority that may change with circumstances – it is a DEKRA value, and values endure.

The climate crisis demands clarity and commitment. That is why we have further evolved our approach to corporate climate responsibility through DEKRA Climate Impact (DCI) – a program that goes beyond compensation-based neutrality narratives and instead focuses on measurable impact, combining ambitious internal decarbonization with meaningful contributions to mitigation and adaptation through strong partners. A key steering mechanism is our internal carbon price, which strengthens accountability and drives investment decisions where they matter most.

In 2025, we made tangible progress. We achieved all our sustainability 2025 targets. We reduced carbon emissions in our key operational scope significantly versus our baseline year and continued the transition of our energy consumption and fleet towards renewable sources.

Employee engagement and diversity in our teams have been further increased, external partnerships, initiatives, and advocacy for sustainability have been expanded.

At the same time, we continued to scale our role as a multiplier: our sustainability-related services portfolio comprises more than 500 services, supporting customers across energy transition, ESG, and future mobility pathways – demonstrating how sustainability is also a decisive factor for DEKRA’s future business model and growth.

With our Sustainability Impact 2030+ targets, we have defined the pathway for the next chapters of our sustainability journey.

As a team, we are proud of what has been achieved – and even more determined about what lies ahead. Our ambition is clear: to leverage positive impact until 2030 and beyond, while remaining a trusted independent third party in the transformations that define our time. We invite our colleagues, customers, and partners to continue this journey with us – with responsibility, confidence, and the shared commitment to securing the future.

The Management Board of DEKRA e.V. and DEKRA SE

2 General Information

2.1 Scope of this report

This Sustainability Report covers the DEKRA Group and all its fully consolidated companies worldwide. Unless stated otherwise, the term “DEKRA” refers to the DEKRA Group. The scope of consolidation is aligned with the Group’s Financial Report. The reporting period comprises the 2025 financial year, which corresponds to the calendar year from January 1 to December 31, 2025. As a German headquartered organization, many selected examples and case studies presented in this report focus on Germany. Further information on the Group structure and financial scope can be found in the [DEKRA Financial Report](#) and on the [corporate website](#).

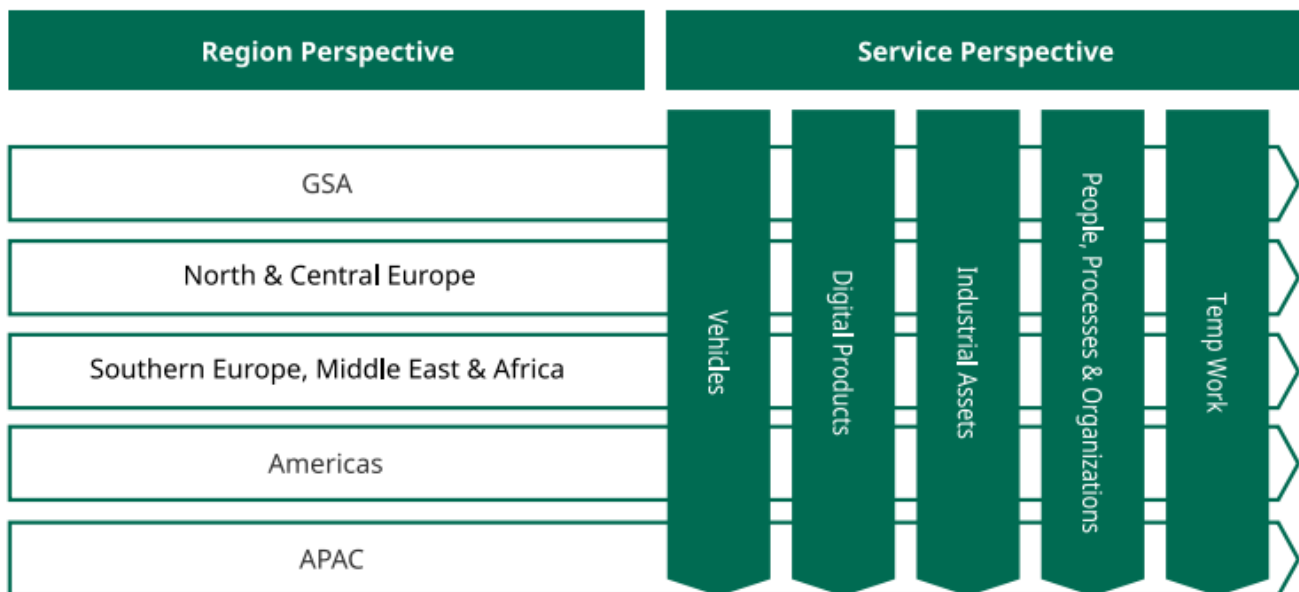
2.2 About DEKRA and its Value Chain

DEKRA SE (in the following “DEKRA”) is the world’s largest independent non-listed expert organization in the testing, inspection, and certification (TIC) sector. As a global provider of comprehensive services and solutions, we help our customers improve their safety, security, and sustainability performance. In 2025, DEKRA generated revenue totaling more than EUR 4.4 billion. The company currently employs more than 48,000 people who offer qualified and independent expert services in approximately 60 countries on five continents.

As a globally active company, we strive to remain economically successful and to guarantee our employees secure and inspiring jobs. At the same time, we must also live up to our societal responsibility and pay particular attention to environmental and climate aspects and continuously improve in the area of sustainability in general. In our centenary year 2025, DEKRA reinforced its vision to be *the global partner for a safe, secure, and sustainable world* with the jubilee motto *securing the future*. Building on the progress made in 2025, our focus in 2026 will be on further strengthening our internal sustainability performance across all dimensions and scaling our expert services as a multiplier to support customers worldwide.

DEKRA offers its comprehensive service portfolio in five regions of the world – AMERICAS, Asia-Pacific (APAC), GSA (Germany, Switzerland, Austria), North & Central Europe (NCE), and Southern Europe, Middle East & Africa (SEMEA).

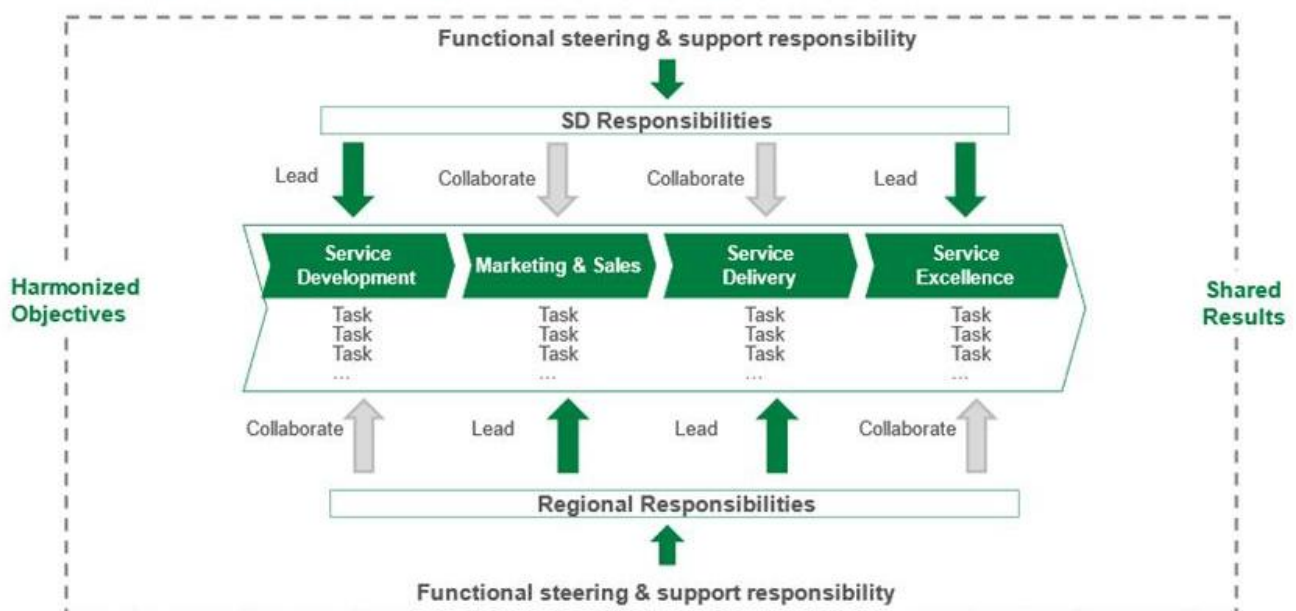
DEKRA has five global Service Divisions – Vehicles, Digital Products, Industrial Assets, People, Processes & Organizations – and the Temp Work Division. The Company’s portfolio of safety, security and sustainability services ranges from vehicle inspections and expert reports for damage claim settlements, industrial and building inspections, safety advisory services, product or system testing and certification, all the way through to training and temporary work.



Our Value Chain

DEKRA's value chain is structured to integrate four core areas: Service Development, Marketing & Sales, Service Delivery, and Service Excellence. Each area plays a distinct role, with our Regions and Service Divisions leading or collaborating to support and execute tasks effectively. Functional steering ensures alignment, while regional responsibilities enable localized implementation, fostering continuous improvement and delivering high-quality outcomes. By embedding sustainability into every phase of the value chain, DEKRA maximizes its impact on safety and environmental stewardship.

Achieving results together: Responsibilities within the DEKRA Value Chain



DEKRA's value chain reflects its identity as a service company, with sustainability at the core of its operations.

Upstream value chain:

From procurement, via internal processes and operations, to service delivery and customer relationships, sustainability plays an important role. Our value chain starts with the specialist knowledge of our experts, which is aligned with state-of-the-art safety, security and sustainability standards through continuous education and training. The provision of our services requires the purchase of products and services that enable us to carry out our work. DEKRA's upstream value chain is characterized by an extensive network of specialized suppliers. It focuses primarily on the procurement of the following product categories and services: Information Technology & Cloud Infrastructure, specialized technical vehicle and product testing equipment, work clothing and protective equipment, as well as professional services (including IT, contractor, management consulting services). These categories form the basis of our testing, inspection and certification activities.

There are long-standing and close business relationships or strategic partnerships with many key suppliers – especially to further develop goods or services in a future-oriented manner and to drive innovations together. Sustainability and efficiency goals play a major role here. Our central function Global Procurement manages DEKRA's key purchasing activities, including high-value and strategically significant contracts. It is responsible for the technical management of all international purchasing organizations¹, in particular with scope Germany, Italy, France, China and Spain.

Locally, purchasing activities are conducted within the Procurement Framework² and along individual standards and processes (one example for this is real estate rents). Via a stepwise integration of further purchasing activities into the Global Procurement function, the global coverage of Global Procurement and its standards will continuously increase. Our mid-term target is to integrate all critical, strategic and high-value suppliers into the department's supplier governance and steering processes.

DEKRA's success is underpinned by its skilled workforce, cutting-edge technology, and sustainable practices. Key inputs include:

- Investing in the continuous training and development of our employees, particularly in sustainability topics, ensuring expertise and impactful service delivery.
- Harnessing renewable energy and implementing energy efficiency measures across our office, testing, and laboratory locations to minimize environmental impact.
- Building a responsible supply chain, guided by our Sustainability Supplier Code of Conduct and reinforced through a structured program of audits such as business resilience impact assessments, risk assessments, and collaborative partnerships with suppliers.

¹ The Procurement Guideline, which defines the binding framework for all procurement activities worldwide and applies to all DEKRA companies that carry out procurement activities, serves as a framework for this.

² Within the Global Procurement Framework operational purchasing activities are carried out locally.

Downstream Value Chain:

DEKRA's service portfolio is bundled in the following Service Divisions:

Vehicles

DEKRA ensures the safety and performance of all kinds of vehicles on the road. For everything from cars and motorcycles to trucks and buses, the comprehensive inspection services provided meet the highest standards of quality and reliability. The Vehicles service division also keeps pace with the latest technological developments in the automotive industry, ensuring it can serve these new technologies with specialized services to support innovation and the future viability of the mobility sector.

Digital Products

DEKRA inspects and certifies systems & products to ensure they operate safely while complying with the standards and regulations needed for access to local and global markets. The Digital Products service division fosters safety, security, and sustainability in new technological ecosystems by providing testing and certification solutions which support the rapid pace of technological development and its integration into products, vehicles, and services.

Industrial Assets

DEKRA conducts extensive safety inspections and assessments in respect of customer buildings, infrastructure, and industrial facilities across the world, making use of a wide range of technologies and its own significant experience in this area. DEKRA utilizes many different testing methods including visual and non-destructive/destructive (NDT/DT) testing, as well as its in-house-developed remote and monitoring inspection systems. This service division supports its customers in all phases of the product life cycle – from feasibility studies, through construction, to operation and decommissioning.

People, Processes & Organization

Across a wide range of sectors and supply chains, skilled employees and high-performing companies benefit from authoritative assessment, certification, consulting, and training. Experienced auditors, experts, and trainers make use of advanced tools and digital technologies to deliver services tailored to our customers' specific requirements. This service division offers services in risk, compliance, and performance improvement with respect to safety and sustainability standards.

Temp Work

Temp Work supplies expertise and experience in managing staff, solutions, events, logistics, and Human Resources.

Understanding Sustainability in a Service-Based Value Chain:

As a service company, we do not manufacture products that are followed by a use-phase, and which have to be disposed of or recycled by customers at the end. In the downstream value chain, therefore, only the disposal of IT hardware used in day-to-day business and for the provision of services by employees and the disposal of waste in normal household quantities is relevant.

DEKRA distinguishes between customers and end-users. Customers can be both B2B customers and private (B2C) customers, such as during general inspections. End users, on the other hand, are the customers of B2B customers. In cases involving private customers, they are also the end users of the service provided.

DEKRA collaborates closely with its customers to support their sustainability journeys, offering insights into the carbon footprint of our service delivery and enabling them to meet regulatory requirements. As a first step, we have developed [pilot service carbon footprints](#) for one representative service in each Service Division, providing customers with transparency on the emissions associated with exemplary service delivery.

The results of DEKRA's efforts resonate across multiple stakeholder groups:

- Employees: Fostering a workplace culture that prioritizes professional development, inclusivity, and flexible working conditions, ensuring we attract and retain top talent.
- Business: Delivering long-term value through ESG-aligned growth and a diversified portfolio of sustainability-oriented services.
- Customers: Empowering businesses to achieve their sustainability goals through trusted testing, certification, and advisory as well as training services.
- Environment: Proactively addressing climate challenges by reducing emissions, transforming operations, and embedding sustainability into every service we deliver.

Sustainability is not an afterthought at DEKRA, it is embedded into the fabric of our operations. Through the combined efforts of business units and central corporate functions, we drive continuous improvement in processes and outcomes.

- Overarching policies ranging from Compliance Guidelines to Diversity and EHS Standards serve as a foundation for responsible operations.
- Corporate risk management processes identify and address sustainability-related risks and opportunities, ensuring a proactive approach to potential challenges.
- Internal audits play a crucial role in maintaining compliance with sustainability standards and reinforcing a zero-tolerance policy against corruption and bribery.

We provide our services at our own company sites and onsite at our customers' facilities. As our activities regularly involve business travel to the sites of our customers, we are faced with negative climate impacts at this stage of our value chain. Within our climate management, we seek to reduce greenhouse gas emissions linked to this value chain stage by transforming our company car fleets into zero- or low-emission vehicles, by preferring more sustainable means of travel, as well as by focusing our digital transformation on remote service delivery and virtual collaboration.

Another relevant stage is the climate impact of the regular operations of our office-, test- and laboratory locations. To reduce these impacts, we consequently focus on sourcing 100% renewable electricity and on generating renewable energy (mainly via photovoltaics, but also wind) at our own sites.

At the same time, as a people-driven business, we recognize that social sustainability is key to our success. By addressing skills shortages and promoting talent management, diversity, and learning & development programs, DEKRA ensures it remains an employer of choice.

DEKRA is committed to building lasting, sustainable relationships with its customers. Through regular satisfaction surveys and a proactive approach to evolving market demands, we continuously adapt to meet the needs of our clients. Our growing portfolio of sustainability services empowers customers to navigate complex landscapes, ensuring compliance and creating lasting value.

2.3 Strategic Analysis and Action

Sustainability has long been embedded as a core value of DEKRA and a central pillar of our corporate development. In earlier strategy cycles, our guiding ambition was to act as a “partner for a safe, secure and sustainable world,” reflecting DEKRA’s longstanding commitment to safety, quality, and sustainability for our stakeholders. In 2025, coinciding with DEKRA’s 100-year jubilee, this narrative has been elevated under the overarching motto “Securing the Future”, which frames the introduction to our strategy and underlines our responsibility to contribute to a resilient and sustainable future.

Our Strategy 2025 has now been largely completed. Its achievements and progress are reflected not in this chapter but in the Management Program and detailed disclosures within the GRI Index (Chapter 7.2), where targets, measures, and performance evaluations are documented.

During the anniversary year, DEKRA reviewed and further aligned its corporate strategy with the rapidly evolving requirements of existing and future markets. DEKRA is already the global market leader in vehicle inspections and a highly regarded partner for the testing, certification, and inspection of intelligent and connected vehicles, products, as well as industrial plants and equipment. Guided by the strategic motto “Securing the Future” and with a clear focus on Mobility, Digital Trust, and Sustainability, the company aims to achieve leading or, at a minimum, top-five market positions in all markets in which it operates by 2030.

Building on this completed cycle, DEKRA is currently shaping its next mid-term strategic direction within the framework of Strategy 2030+. This new strategy is being developed through comprehensive internal and external consultation including global management surveys, expert interviews, ongoing stakeholder dialogue, and updated materiality analyses. Ensuring that DEKRA’s future pathway remains aligned with evolving societal expectations, regulatory requirements, and global sustainability challenges. Integrated into the corporate Strategy 2030+, Sustainability Impact 2030+ defines the strategic pathway of DEKRA with respect to corporate sustainability and impact on sustainable development.

Sustainability Impact 2030+ will continue to build on our four established focus areas:

- Environment & Climate
- Employees & Society
- Supply & Value Chain
- Management & Governance

As we are committed to the ten principles of the UN Global Compact (UNGC) and the UN Sustainable Development Goals (SDGs), these pillars remain rooted in recognized international frameworks such as ISO 14001, ISO 45001, the Greenhouse Gas Protocol, the Science Based Targets initiative (SBTi), the ILO Core Labor Standards, the UN Guiding Principles on Business & Human Rights, and the Diversity Charter.

With the jubilee shift to “Securing the Future”, and the transition from Strategy 2025 to Strategy 2030+, DEKRA is strengthening its mid- and long-term commitment to sustainability transformation – integrating future-focused climate action, digitalization, resilient operations, and expanded sustainability solutions for customers.

2.4 Materiality & Stakeholder Engagement

Regular, critical and meaningful engagement with stakeholders forms a cornerstone of DEKRA's sustainability management. We believe that an ongoing dialogue with our stakeholders not only enhances mutual understanding but also ensures that our strategy and business model remain adaptive to evolving expectations and challenges. Through active involvement and transparent communication, we integrate stakeholder insights into the continuous development of our sustainability efforts.

DEKRA maintains an intensive dialogue with key stakeholder groups, involving them in shaping our sustainability strategy. This includes engaging internal stakeholders, such as corporate management, corporate functions, and specialist departments, through systematic consultations and comprehensive employee surveys. Externally, we interact with customers, suppliers, policymakers, associations, accreditation bodies, NGOs, and the scientific community, ensuring a broad spectrum of perspectives informs our decisions.

To facilitate this exchange, we leverage diverse communication channels, including the DEKRA Annual Report, Sustainability Magazine, and Road Safety Report, as well as customer-focused online publications like DEKRA Solutions. Internally, our collaboration platform serves as vital tools for engaging our workforce.

At the heart of our stakeholder engagement lies the principle of double materiality. This approach identifies topics where DEKRA has the greatest positive or negative impact on sustainable development while also evaluating areas most critical to our business success and stakeholder decisions.

Materiality means placing our focus in the field of sustainability on the one hand, where we have the greatest positive and negative impact on sustainable development in the economy, the environment, society and on our stakeholders. On the other hand, we put emphasis on where developments in these areas have the greatest impact on our business activities in terms of opportunities and risks and are highly relevant for our stakeholders and their decisions (double materiality).

As part of our preparations for sustainability reporting in accordance with the CSRD, we carried out a double materiality assessment in line with the requirements of the European Sustainability Reporting Standards (ESRS), as set out in the 2023 version. The analysis was carried out over the course of 2024 in preparation for this report.

The analysis process comprised four key steps, which are described in more detail below:

- Step A: Understanding the context in which the company operates
- Step B: Identification of the actual and potential impacts, risks and opportunities related to sustainability matters
- Step C: Assessment and determination of the material IROs related to sustainability matters
- Step D: Reporting on the identified material sustainability aspects

Step A: Understanding the context in which the company operates

As part of the context analysis, we examined DEKRA's business model and analyzed the upstream and downstream value chain. The relevant information can be found in [Chapter 2.2 About DEKRA and its Value Chain](#). In addition, the stakeholder analysis was updated.

Step B: Identification of the actual and potential impacts, risks and opportunities related to sustainability matters

As a starting point for identifying the impacts, risks and opportunities (IROs), we compiled a list of potentially material sustainability aspects. This list of topics was based on the sustainability aspects specified in ESRS 1 AR 16. We cross-referenced these with the topics from The Sustainability Code (DNK), the Global Reporting Initiative (GRI) and the SASB standard "Professional & Commercial Services" – as the SASB standard most applicable to the TIC sector – and carried out a competitive analysis, which, however, did not yield any further sustainability aspects. A comparison with sustainability ratings relevant to DEKRA also did not yield any further topics. The only addition arose from a comparison with the corporate strategy, which identified digital responsibility as part of the strategic foundation.

Consequently, we have added 'Digital Responsibility' as a potentially material company-specific sustainability aspect.

With the involvement of subject-matter experts from across the organization (including the fields of environmental, health and safety, human resources, risk management, human rights and compliance), we identified IROs relating to the various topics. Based on these analyses, we removed from the list of topics those sustainability aspects for which no impacts, risks or opportunities could be identified, i.e. those that are of little or no relevance to DEKRA as a service provider in the TIC sector. The result was a shortened version of the list of topics, which was subsequently validated by management.

Step C: Assessment and determination of the material IROs related to sustainability matters

In the detailed assessment of the sustainability aspects of the shortened version of the list of topics, the methodology applied to the identified impacts (inside-out perspective for the materiality of the impacts) differs from the methodology used to assess risks and opportunities (outside-in perspective for financial materiality).

In the inside-out perspective, the assessment of actual impacts was based on severity – using the criteria of scale, scope and irreversibility. For potential impacts, this severity is additionally supplemented by the probability of occurrence. Using the predefined scales and thresholds, we carried out the corresponding assessments and identified the significant positive and negative impacts and associated issues from an inside-out perspective.

From the outside-in perspective, the risks were assessed based on the probability of occurrence and the extent of the financial effects. Both the assessment and the identification of risks outlined in the previous step form part of the Group's overarching risk management processes and were taken into account within this framework. This resulted in the material risks and associated issues – from an outside-in perspective. Via alignment with the corporate functions and departments also the perspective of their material external stakeholders was implicitly taken into account.

The following topics were identified as material in the double materiality assessment:

- Carbon emissions, climate protection and adaptation
- Energy efficiency and sustainable buildings
- Sustainability-related services / solutions
- Working conditions (incl. secure employment, social dialogue, health and safety)
- Employee development and training
- Diversity, anti-discrimination, inclusion and equal opportunities
- Information-related impacts for consumers and/or end-users
- Personal safety of consumers and/or end-users
- Political influence (incl. lobbying activities)
- Compliance, integrity and ethical behavior
- Digital responsibility

While the topics identified as material may appear slightly different from the results of previous materiality analyses due to the alignment with the ESRS, the topics that are material to DEKRA - and thus addressed in the sustainability report - have remained consistent.

Step D: Reporting on the identified material sustainability aspects

Based on the results of the analysis, we identified the relevant disclosure requirements and translated them into the GRI requirements for this report.

The [Management Program in Chapter 7.2](#) reports on the progress of all above mentioned material topics.

2.5 Objectives

In anticipation of DEKRA's 100-year anniversary in 2025, our Group-wide sustainability objectives were structured around a clear set of short- and medium-term targets designed to accelerate our contribution to climate protection, strengthen social responsibility, and embed sustainability across all core processes. These 2025 targets marked a strategic milestone in our transformation journey.

With the close of the 2025 cycle, we can report that the organization has successfully achieved the key sustainability targets set for this period. This includes substantial reductions in greenhouse gas emissions across Scope 1, Scope 2, and business travel categories; the transition to renewable electricity; significant improvements in occupational safety; and meaningful progress in employee engagement and diversity.

In detail the targets are the following:

- We have the overarching target to reduce greenhouse gas emissions in line with our validated science-based 1,5°C targets. These targets commit DEKRA to an absolute reduction of 46.2% in Scope 1 and Scope 2 emissions and 27.5% in Scope 3 emissions by 2030 compared with 2019. Until 2025, the focus is on Scope 1, Scope 2, and business travel (Scope 3), aiming for a significant reduction in absolute and revenue-relative emissions compared to the 2019 base year.
- Convert the electricity supply to 100% renewable electricity by 2025.
- Prevent occupational accidents and improve safety by reducing the accident rate by 30% by 2025 compared to 2018, equivalent to a reduction from 18 to 12. Following a methodological adjustment in 2024 and the restatement of the 2018 baseline to 14.4, the target is assessed against the methodologically consistent baseline.
- Increase employee engagement by 20% by 2025 versus 2019, raising the Global Employee Engagement score from 46% to 55%.
- Increase the share of women in management by more than 15% by 2025 compared to 2019, from 17% to over 20%.
- Increase average annual training to more than 5 days per employee by 2025.
- Assess 100% of suppliers managed through Global Procurement for sustainability by 2025.
- Expand sustainability contributions through core business activities and increase revenue from sustainability-related services and solutions by 2025.
- Expand social engagement as well as sustainability partnerships and initiatives.

Table 1: Target Achievement Status

Target 2025	Target Achievement Status 2025	Explanation
Carbon Footprint reduction	Achieved	44% total reduction / 57% relative per revenue ¹
Climate Impact and SBTi target path	Achieved	DCI established as alternative climate responsibility mechanism, SBTi target formally approved ²
100% renewable electricity	100%	From 4% in 2019 to 100% in 2025
+15% management gender diversity	+30%	From 17.1% in 2019 to 22.2% in 2025
+20% employee engagement	+20%	From 46% in 2019 to 55% in 2025 ³
>5 training days per employee	5.4	5.4 training days per employee in 2025 ⁴
-30 % accident rate ⁵	-39%	From 14.4 in 2018 to 8.6 in 2025 ⁶
100% suppliers sustainability checked	100%	100% of suppliers managed by Global Procurement ⁷
Increase Sustainability Services revenue	Achieved	Sustainability Services revenue of €300M in 2025 ⁸
Increase Sustainability Engagement & initiatives	Achieved	Engagement, initiatives and partnering further expanded; quantitative progress analysis ongoing ⁹

¹ Scope: Scope 1, 2, and Business Travel (from Scope 3). The target of carbon footprint reduction and “carbon neutral on the balance-sheet”) was updated in 2023 to our [DEKRA Climate Impact](#) target, including a [SBTi-aligned emission reduction target](#) path.

² DEKRA Climate Impact Program is set up and formalized; SBTi target formally approved already in 2024.

³ The Global Employee Engagement Survey Score base was 46% in 2019, GES is conducted bi-annually (no survey in 2022 and 2024).

⁴ The figure is based on our HR Survey in 2025. The data covers (89.4%) of DEKRA's whole employee base, excluding Temp Workers.

⁵ For the accident rate we use the unit of a Thousand-Employee Quota (TEQ= accidents reported per 1,000 employees, with one or more lost working days, based on the average headcount).

⁶ Due to a methodological adjustment in 2024 (retrospective exclusion of commuting accidents), the 2018 TEQ value was restated from 18 to 14.4. The reported reduction of -39 % is based on this methodologically consistent baseline. Previous years were adjusted accordingly.

⁷ Refers to the suppliers managed by the Global Procurement function. The relevant suppliers in terms of spending are targeted to be managed by Global Procurement. For remaining decentral procurement activities outside the Global Procurement scope, the Global Procurement Guideline ensures that equivalent sustainability standards and processes are applied.

⁸ Sustainability Services (SuS) are strategically anchored as a key business driver; the portfolio comprises >500 defined services, with service-specific revenue of €300 Million in 2025 (based on sales opportunities won in Energy Transition & ESG Services).

⁹ Sustainability initiatives and partnering has been expanded (e.g. memberships in [B.A.U.M. e.V.](#) and [UN GCD e.V.](#) and partnerships with NGOs, like WWF and NABU in the context of DEKRA Climate Impact Program as well as active participation in the WEF CEO Climate Leaders Alliance).

These overarching targets were approved by the Board of Management and the Executive Board, and the supervisory bodies are regularly informed about the achievement of targets.

Beginning in 2025, sustainability and safety performance gained an even stronger role in DEKRA's internal steering mechanisms. For leadership levels L1 to L3, the achievement of sustainability and occupational safety targets accounts for 20% of the Bonus Performance Factor (BPF). This ensures that top management is directly incentivized to deliver quantifiable progress in climate action, energy efficiency, occupational health and safety, and other material sustainability topics. Embedding sustainability performance in the

BPF reinforces our commitment to long-term value creation and strengthens accountability across all leadership levels.

In addition, Internal Carbon Price (ICP) targets were introduced for all material legal entities for the first time in 2025. These targets operationalize DEKRA's climate ambitions at legal entity level by linking financial planning and managerial incentives to emission reductions and decarbonization activities. Through the integration of the internal carbon price into the annual budget cycle and entity-level target-setting, the ICP mechanism makes the climate impact of operational decisions measurable and financially visible for all business units. This marks a significant step in the implementation of the DEKRA Climate Impact Program and drives consistent emission reduction efforts across the Group.

Together with the regional sustainability targets and the integration of environmental and safety KPIs into executive target agreements, these measures ensure that sustainability performance becomes a core component of DEKRA's strategic and operational management system. This structured approach further strengthens our ability to systematically monitor performance, derive improvement measures, and ensure continuous progress across all material sustainability dimensions.

Within the update and development process of our corporate strategy DEKRA Strategy 2030+, sustainability is an integral part of the strategy. DEKRA has reviewed and further aligned its corporate strategy with the changing and volatile external requirements of existing and future markets and framework conditions. Following our strategic motto "Securing the Future" and with a clear focus on Mobility, Digital Trust, and Sustainability, the company aims to achieve leading role and market positions in all markets in which it operates by 2030.

Sustainability and climate change represent major challenges and opportunities to global societies and markets. The World Economic Forum's Global Risks Report 2026 and other major expert assessments highlight that while environmental and climate risks are temporarily overshadowed by acute short-term crises, like geopolitical tensions, they represent the greatest threat to the global economy and humanity over the longer term – within the next ten years.

Anticipating these framework conditions, DEKRA emphasizes its obligation and its ambition to prioritize sustainability and climate responsibility for its own operations and impacts, as well as concerning its expert services and solutions towards customers.

That is why sustainability has been identified as one strategic business driver for DEKRA. A strong corporate sustainability performance and holistic corporate climate responsibility do serve as a foundation for credible, thought-leading and reliable expert services and solutions to support the sustainability and decarbonization journeys of our customers. Based on our internal practice, we intend to inspire our customers with our critical and solution-oriented expert view on sustainability.

Outlook

With respect to the updated corporate sustainability focus and Sustainability Impact 2030+ the sustainability target set has been reviewed and updated. Focus will continue to build on our four established areas: "Environment & Climate"; "Employees & Society"; "Supply & Value Chain; Management & Governance". Following targets as well as respective sub-targets are part of DEKRA's Strategy 2030+ and will guide DEKRA's sustainability agenda until 2030:

Table 2: DEKRA Sustainability Impact 2030+ targets

Sustainability Impact Target 2030+	Target	Field of action	
1.5°C-compliant decarbonization	-25% CO ₂ e (Scope 1 + 2) [Scope 3 see below]	Environment & Climate	E
Renewable energies (RE) ¹	75% ²		
Evolve corporate climate responsibility	DCI 2.0 ³		
Employee engagement	65% GES ⁴	Employees & Society	S
Management gender diversity	28% ⁵		
Employee safety	<0,5 LTIR ⁶		
Sustainability rating	Excellence in CDP Climate Change Score & EcoVadis Sustainability Rating ⁷	Management & Governance	G
Sustainability business growth	450 M€ ⁸	Supply & Value Chain	
Customer orientation	65 NPS ⁹		
1.5°C-compliant decarbonization in the supply and value chain	-12.5% CO ₂ e (Scope 3)		

¹ Includes all energy consumption for electricity, heating and the company vehicles fleet.

² Total share of RE. Increase by 79%. Baseline 2025: 42%. 100% RE in electricity sourcing remains + expansion of RE generation capacities.

³ DCI = DEKRA Climate Impact (DEKRA's corporate climate responsibility program). DCI 2.0 = continuing DCI project support for climate change mitigation and adaptation and expand DCI to further partners with focus on impact & resilience.

⁴ GES = Global Employee Engagement Survey Score. Increase by 18%. Baseline 2025: 55%. Survey is conducted bi-annually.

⁵ Share of female managers in the global management team (all L0 to L3 managers). Increase to 28%. Baseline 2025: 22.2%

⁶ LTIR = Lost Time Injury Rate. LTIR decrease by 50%. Baseline 2025: 1.03

⁷ Excellence refers to the continuous improvement of the DEKRA sustainability management and performance, as reflected in recognized external assessments such as CDP Climate Change Score & EcoVadis Sustainability Rating.

⁸ Service specific revenue based on sales opportunities won in Energy Transition & ESG Services. Increase by 50%. Baseline 2025: €300M

⁹ NPS = Net Promoter Score. NPS increase by 15%. Baseline 2025: 56

3 Environment & Climate

3.1 Strategy & Targets

The approach of DEKRA to environment and climate in the 2025 financial year continued to build on the sustainability strategy established in previous years and was further embedded in the corporate strategy framework [Strategy 2030+](#). Consistent with the direction taken since 2020, the company maintained its focus on reducing greenhouse gas emissions in its operations and business travel, strengthening renewable energy procurement, and increasing organizational steering of decarbonization measures across regions and legal entities.

A key development within this strategic continuity was the transition from a compensation-focused “carbon-neutrality” logic towards a climate responsibility model centered on measurable emissions reductions and the credible handling of remaining emissions through the [DEKRA Climate Impact \(DCI\) Program](#). In 2025, the DCI Program moved from concept development into implementation. It was established as a structured framework combining (i) internal decarbonization aligned with a 1.5 °C pathway and (ii) the support of selected climate change mitigation and adaptation projects outside DEKRA's value chain based on measurable impact contributions. To strengthen internal accountability and investment discipline, DEKRA introduced an internal carbon price as a central steering element of DCI. The price is set at EUR 200 per ton of CO₂e and applies to business units exceeding an annual materiality threshold of 450 tons of CO₂e, covering more than 85% of Group emissions related to energy and mobility. The internal carbon pricing mechanism links emissions performance with EBIT development, decarbonization budgets and entity-specific reduction targets. It is integrated into management incentive structures and thereby reinforces managerial responsibility for addressing operational emission hotspots.

Alongside the 2025 operational targets inherited from prior years, most notably the aim to achieve 100% renewable electricity procurement by 2025 and continued reductions in Scope 1, Scope 2 and business travel emissions versus the 2019 base year, DEKRA maintained its [validated science-based targets](#) as the overarching orientation for 2030. These targets commit DEKRA to an absolute reduction of 46.2% in Scope 1 and Scope 2 emissions and 27.5% in Scope 3 emissions by 2030 compared with 2019.

The target of achieving carbon neutrality on a balance sheet for Scope 1, Scope 2 and business travel by 2025 was defined in 2020 and reflected the methodological approach applied at that time, including the use of carbon credits to address remaining emissions. In 2025, DEKRA fulfilled this target through a combination of emissions reductions and the retirement of 80,000 carbon credits for remaining emissions. The carbon credits are sourced from multiple climate protection projects and were assessed against the [Core Carbon Principles \(CCP\)](#), which define quality criteria such as robust quantification, transparency and governance. In line with the further development of its climate strategy, DEKRA distinguishes clearly between emissions reductions and the handling of remaining emissions. Emissions reductions remain the primary focus, while carbon credits are a complementary measure and do not eliminate underlying emissions.

Climate-related governance and risk management continued to be integrated into established management processes. Climate and environmental risks remained part of DEKRA's short- and mid-term as well as strategic risk management, including regulatory developments and reputational aspects as relevant risk areas. In 2025, DEKRA initiated pilot climate scenario analyses as part of its climate transition planning. To ensure a manageable starting point, the initial analyses were conducted with a defined and limited scope. Three established climate scenarios (IEA Net Zero Emissions 2050, IPCC RCP 4.5 and RCP 8.5)

were selected to assess transition risks and opportunities across the company. In addition, two physical climate hazards, heatwaves and floods, were analyzed due to their potential relevance for DEKRA's services and assets. For transition risks, the analysis covered DEKRA's Group-wide business activities. With regard to physical risks, the scope was further specified: heatwave risks were assessed for vehicle inspection services in DEKRA's largest market, Germany, while flood risks were evaluated for eight high-value assets based on their tangible asset exposure. The analyses identified potential opportunities associated with a low-carbon emission economy, alongside material physical climate risks, particularly for vehicle inspection services. Based on simplified productivity loss assumptions, a potential annual loss of at least EUR 3.5 million was estimated for the RCP 8.5 scenario around the year 2050. Additional factors coming with extreme heat, like sick days or rising energy costs, could reinforce the financial losses of the company, but have not yet been included in the previous calculation. Going forward, DEKRA plans to further expand its climate scenario analyses as part of its transition planning and to increasingly integrate relevant findings into existing risk-management processes. The scenario analysis methodology is being aligned with the [Guidance on Scenario Analysis of the Task Force on Climate-related Financial Disclosures \(TCFD\)](#).

DEKRA continued its annual climate disclosure via the [Carbon Disclosure Project \(CDP\)](#) as an external benchmarking and improvement framework. Building on progress achieved in previous years, CDP processes were further used to strengthen internal standards, governance structures and performance management related to climate topics. In 2025, DEKRA was awarded an A- score (2023: B; 2024: A-).

3.2 Greenhouse Gas Emissions

DEKRA calculates its greenhouse gas emissions annually and discloses its corporate carbon footprint as part of its environmental reporting. The calculation methodology is based on the [Greenhouse Gas Protocol](#) and is continuously refined with the objective of improving data completeness, accuracy, and consistency across the Group. The reporting approach remains oriented towards comprehensive coverage of Scope 1, Scope 2, and Scope 3 emission sources under the operational control approach, aligned with the consolidation scope of the [DEKRA financial report](#).

In the reporting year, DEKRA further strengthened its internal quality assurance framework for environmental data. Internal audits were conducted at group entities representing approximately 82% of the core headcount of DEKRA e.V. and covering around 88% of emissions within Scope 1, Scope 2, and business travel (Scope 3.6). These audits confirmed a continued improvement in the quality, consistency, and traceability of reported environmental data compared to previous reporting cycles.

Methodology changes

Starting with the 2025 reporting year, the consolidation scope of the corporate carbon footprint will be limited to DEKRA SE. DEKRA e.V. will be reported separately and referenced additionally where relevant. This adjustment reflects the financial and organizational reporting structure and enhances the consistency between sustainability and financial reporting boundaries. As a result, certain energy and emission sources previously included in the balance are no longer part of the consolidated carbon footprint and are disclosed accordingly.

A methodological correction was implemented regarding electricity supply contracts that are directly agreed with energy providers for renewable electricity. In the reporting years 2023 and 2024, electricity volumes procured under such contracts were inadvertently reported without associated emissions, neither under the location-based nor the market-based Scope 2 approach. From the 2025 reporting year onwards,

emissions related to these electricity supplies are correctly accounted for under Scope 2 (location-based), in line with the requirements of the Greenhouse Gas Protocol.

Furthermore, the allocation of energy consumption for the canteen at Stuttgart headquarters was adjusted. The canteen's gas consumption, amounting to approximately 1 million kWh per year, is no longer distributed across the DEKRA entities located at the site. Instead, full energy consumption is attributed exclusively to the new canteen operator, DEKRA e.V. As a result, this energy demand and the associated emissions are no longer included in the corporate carbon footprint of DEKRA SE, leading to a structural change compared with previous years.

In addition, DEKRA fundamentally revised the methodology for calculating emissions in Scope 3 categories 3.1 (purchased goods and services), 3.2 (capital goods), and 3.4 (upstream transportation and distribution). Up to and including the 2024 reporting year, these emissions were estimated using a highly aggregated calculation approach based on income statements. In the reporting year, this approach was replaced by a more granular assessment based on a detailed supplier analysis conducted by Global Procurement. As a result, 64% of DEKRA's total spend is covered by the supplier analyses and can be used to produce a more accurate emissions report. For entities not yet included in the supplier analysis, emissions are extrapolated based on their income statements to ensure complete coverage.

These methodological enhancements also support DEKRA's role as a trusted assurance and verification partner in an increasingly regulated sustainability reporting environment.

For the reporting year 2025, the environmental impact was assessed for 99 % (2023: 98 %, 2024: 99%) of all DEKRA Group employees.

Table 3: Scope 1, 2 and 3 GHG emissions in tons CO₂e

	2023	2024	2025	% 2025/2024
Scope 1 GHG emissions				
Gross Scope 1	39,950	42,970	37,523	-13
Scope 2 GHG emissions				
Gross Scope 2 (location-based)	44,265	61,634	67,943	+10
Gross Scope 2 (market-based)	18,786	7,253	2,362	-67
Scope 3 GHG emissions				
Gross Scope 3	169,644	170,158	170,499	0
3.1 Purchased goods and services	75,066	73,723	77,995	6
3.2 Capital goods	15,657	14,503	13,207	-9
3.3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	15,092	13,484	10,697	-21
3.4 Upstream transportation and distribution	1,274	1,294	1,448	12
3.5 Waste generated in operations	5,124	4,655	6,198	+33
3.6 Business travels	28,620	27,569	26,180	-5
3.7 Employee commuting	28,497	34,331	34,299	0
3.15 Financial investments	314	600	475	-21
Total Gross GHG emissions				

Total Gross GHG emissions (location-based)	253,858	274,762	275,965	0
Total Gross GHG emissions (market-based)	228,379	220,381	210,384	-5

The data presented for the financial years 2023 to 2025 corresponds to the calculation status as of April 24, 2026. Validation and revisions to improve data quality are ongoing. Any impact on the results published in this report will be considered and revised in subsequent years as part of the annual reporting.

Emission factors per country for electricity, waste and freshwater are from the [Ecoinvent 3.12](#) database, while the [DEFRA/DBEIS 2025](#) database was used for everything else besides Scope 3.1, 3.2 and 3.4, there we used [Exiobase 3.9](#) for 99% of the spend and emissionfactors of the [Swedish National Agency for Public Procurement](#). The base year 2019 was chosen as this was the first year with sufficient data quality and availability. Emission factors for AdBlue consumption were updated and are now sourced from the database "CO2EMISSIONFACTOREN.NL", ensuring alignment with current best practice and improved factor specificity.

3.3 Decarbonization Milestones

DEKRA's decarbonization roadmap in 2025 remained centered on the two primary levers identified in earlier years: Operations and Mobility.

The operational focus continued to prioritize renewable electricity procurement and onsite generation where feasible, supported by additional instruments such as power purchase agreements in markets with constrained renewable energy availability. In 2025, our share of renewable electricity was 100 % (2023: 73 %, 2024: 93%). The increase in renewable electricity reduced 5,161 tons CO₂e compared to 2024. To support the electricity transition in the local area of our sites, we produced 1,677 MWh renewable electricity with on-site renewable energy installations (2023: 0,126, 2024: 1,081) representing a share of 1,5 % of our electricity consumption.

Following the electricity transition, heat decarbonization remained the second major operational lever. The [Stuttgart headquarters heat transition project](#), initiated in prior reporting, remained part of DEKRA's medium-term heat decarbonization pathway, however the delivery of renewable heat is delayed until spring 2026. Until it is connected to the district heating network, the only option for decarbonization is to replace natural gas with biomethane. Together with other premises where it is currently also not economically viable to switch heating systems, biomethane of 7,263 MWh was procured. This results in a reduction in heating-related emissions of 1,592 tons CO₂e or 10% of our overall heat emissions through the supply of biomethane. Further measures for environmentally friendly operations, which are defined in the environmental guidelines of DEKRA but are more challenging to measure include, for example, technological modernizations, sustainable roof and facade options, energy-efficient IT, and smart consumption recording.

In mobility, DEKRA continued the transformation of its company fleet toward zero-emission drive technologies based on the group-wide policy framework introduced in 2024. The impact of the fleet transformation is visible with a share of 23 % BEV in 2025 (2023: 7 %, 2024: 12%), almost doubling the share of BEVs compared to 2024. As a result of the fleet transition, emissions from company vehicles decreased by 4,420 tons CO₂e (-15 %) compared to 2024. When it comes to business travel, trips taken in private cars, primarily by our engineers and experts within Germany, are by far the largest source of emissions and thus a key area for decarbonization. In 2025, a new company car program was introduced, initially offering new employees and heavy users the opportunity to choose an electric company car. The measure is directly linked to the targets defined in the internal carbon price mechanism and resulted in savings of approximately 308 tons CO₂e in 2025. Other measures to reduce travel-related emissions continued to emphasize virtual collaboration, rail preference where feasible, and travel avoidance through digital service delivery models.

As a result of the initiatives to switch to renewable energies and to save energy, the total share of renewable energy increased to 42 % (2023: 27 %, 2024: 36 %) and the energy intensity per revenue due to energy consumption within DEKRA decreased to 68 MWh/Mio. € (2023: 67 MWh/Mio. €, 2024: 72 MWh/Mio. €). The following table shows the consumption of non-renewable and renewable energy in DEKRA's operations and company fleet.

Table 4: Energy consumption in MWh

	2023	2024	2025	% 2025/2024
Fuel oils	109,687	114,252	99,188	-13
Gas fuels	55,000	61,552	57,524	-7
Purchased electricity from fossil fuel sources	27,895	8,044	0	-100
Purchased heat from fossil fuel sources	6,604	12,645	15,844	+25
Fossil energy consumption	199,185	196,493	172,713	-12
Renewable fuels	11	9,223	7,379	-20
Purchased renewable electricity	75,145	101,816	113,604	+12
Self-generated non-fuel renewable energy	126	1,081	1,677	+55
Renewable energy consumption	75,282	112,121	122,779	+10
Total energy consumption	274,468	308,614	295,492	-4

In 2025, DEKRA reduced its emissions by a total of 11,310 tons, which is a 15% decrease compared to 2024 and a 44% decrease since 2019. These reductions were achieved in the target areas of Scope 1, 2, and business travel. The carbon intensity per revenue decreased by 17% in the same scope compared to 2024, from 18 tons of CO₂e per million euros (based on 4.294 million euros in revenue) to 15 tons of CO₂e per million euros (based on 4.422 million euros in revenue). This is a 57% decrease compared to 2019.

3.4 Partnership for Climate

DEKRA continued to provide environmental and sustainability-related services to customers, supporting the diagnosis and reduction of environmental impacts through testing, inspection, certification, advisory, and verification services. This business contribution remains a core element of DEKRA's role as an independent expert organization. In parallel to its core business contribution, DEKRA further developed its approach to corporate climate responsibility beyond its own value chain through the [DEKRA Climate Impact \(DCI\) Program](#). Introduced in 2025 as a successor to certificate-based offsetting and "climate-neutral" claims, DCI represents a holistic, impact-oriented, resilience approach that combines effective internal decarbonization and transition planning with support for external climate change mitigation and adaptation projects. The program responds to increasing expectations regarding credibility, transparency, and measurable impact in climate-related communication.

The DCI program is based on two interconnected pillars. The first pillar focuses on internal decarbonization and climate resilience, including a decarbonization pathway aligned with the 1.5°C target, incentive mechanisms such as an internal carbon price to guide business decisions, and a strong focus on emissions reduction in energy use, buildings, and mobility, as well as risk- and scenario-based adaption and transition planning. The second pillar addresses corporate responsibility for remaining emissions through the structured support of external climate projects. These projects are selected based on their contribution to climate change mitigation or adaptation and their measurable alignment with the [United Nations Sustainable Development Goals \(SDGs\)](#).

A key characteristic of the DCI Program is that the volume of financial support for external projects is linked to DEKRA's remaining emissions and follows an impact-oriented "€-per-tonne" logic, without using offset certificates to claim climate neutrality. The effectiveness of supported projects is documented through qualitative and quantitative indicators, with a focus on SDG-related metrics, and communicated transparently on a regular basis. For the launch year of the DCI Program in 2025, DEKRA established long-term partnerships with experienced, recognized organizations in both climate change adaptation and mitigation. In cooperation with the [United Nations Children's Fund \(UNICEF\)](#), DEKRA supports climate change adaptation by improving resilient access to clean drinking water for vulnerable communities, particularly children, in Ethiopia and India. This five-year partnership involves a financial commitment of five million euros and is expected to benefit approximately 860,000 children and their families by strengthening resilience to climate-related risks such as droughts, water scarcity, and water-borne diseases. With regard to climate change mitigation, DEKRA focuses on ecosystem and peatland restoration, recognizing their significance for carbon sequestration, biodiversity conservation, and climate resilience. Projects include cooperation with the German [Nature and Biodiversity Conservation Union \(NABU\)](#) on peatland restoration initiatives in Germany, the United Kingdom, and Finland, as well as a partnership with the [World Wide Fund for Nature \(WWF\)](#) for the Cerrado Landscape Restoration project, targeting one of the world's most biodiverse savannah ecosystems. In addition, DEKRA supports volunteer-based peatland and ecosystem restoration activities in Europe in cooperation with [Bergwaldprojekt](#), combining environmental impact with employee engagement and local action.

DCI as an innovative corporate climate responsibility program was nominated for the [CSR Award of the German Government in 2025](#) and gained top 3 recognition in the area effective protection of the climate and biodiversity.

All DCI-supported climate projects have been continued and expanded in 2026. DEKRA publicly communicates project selection criteria, financial contributions, and impact indicators, including their contribution to relevant SDGs, via its corporate website and sustainability communication channels, ensuring transparency and traceability (see also [4.5 Corporate Citizenship](#)).

Furthermore, ongoing collaborations such as with [AfB gGmbH](#) - a non-profit company specializing in the environmentally friendly refurbishment and recycling of IT and mobile equipment - will be continued. Due to the partnership, 8,481 of our IT and mobile devices with a total weight of 25.8 tons could be refurbished and recycled. Through our nationwide partnership with we want to optimize the ecological footprint of our discarded IT hardware and, as the company also attaches great importance to diversity and inclusion, support the mission to generate jobs for people with disabilities. The company has already created many jobs for people with disabilities - 329 of the 700 employees are severely disabled.

3.5 Engagement on Biodiversity

Loss of biodiversity and ecosystem collapse is the second most critical global risk in the next 10 years, after climate change, according to the [WEF Global Risks Report 2025](#). DEKRA stays committed to protecting biodiversity and ecosystems and laid the foundation for this commitment with an internal biodiversity guideline published already in 2024. As part of this commitment, DEKRA has initiated pilot biodiversity measures at its headquarters under the project “Green Headquarters (Grüne HV)”. Initial successes have already been achieved. Since 2020, DEKRA has been financing a 3,400 m² biodiversity-promoting flowering strip at its headquarters in cooperation with a neighboring agricultural business. For its anniversary in 2025, DEKRA redesigned parts of its outdoor areas at the headquarters together with [NABU](#) and the [Institut für Nachhaltige Landschaftsarchitektur](#) as well as [Flächenagentur BW](#). The aim of this pilot project was to create a more natural environment by prioritizing native plant species and establishing habitats for insects and microorganisms. The most recent addition were further habitat-oriented elements, including a sandarium for wild bees, a deadwood hedge (Benjes hedge), nesting aids for birds, and a kestrel nesting box installed on the roof of the headquarters high-rise building. To assess the effectiveness of these measures, external biodiversity monitoring is conducted by [WildCompany](#). The monitoring provides a structured assessment of habitat quality and species presence and serves as a basis for continuous improvement. According to the most recent monitoring, the headquarters achieved a biodiversity score of 41 out of 100, which is above the average score of 32. The most recently implemented habitat-oriented measures are not yet reflected in this assessment.

Beyond its own sites, DEKRA achieves its greatest biodiversity impact by supporting customers in the fields of sustainability and biodiversity management. By integrating biodiversity aspects into its service portfolio, DEKRA scales positive effects together with its customers and further strengthens its sustainable business model. A concrete example is the [DEKRA biodiversity audit](#), an established service offering that assesses the biodiversity situation at customer sites, identifies improvement potential, and provides site-specific recommendations. DEKRA also supports implementation and monitors progress, enabling companies to systematically promote biodiversity while meeting regulatory requirements, strengthening their reputation and enhancing long-term resilience.

The current focus therefore lies on practical biodiversity improvements at major DEKRA locations – starting with pilot measures at the headquarters – and on customer-oriented solutions. This hands-on approach will be maintained until DEKRA has developed a holistic and systematic framework for measuring and managing biodiversity impacts across the Group.

4 Social

4.1 Human Resources

HR Strategy 2030 and People Strategy



DEKRA's IMPACT 2030+ strategy defines the strategic framework for how we maximize our impact for a safe and sustainable world. The circular visual depicts our strategy as a holistic system, where multiple forces work together to drive impact in an ever-evolving world.

Human Success Factors and, within this field, our engaged employees play an essential role in our company's success and are critical to boldly shape the future. For us, engaged employees are team members equipped and empowered to act so that they can make smart decisions, adapt to change, and deliver results with integrity.

We would like to achieve this by investing in the following five priorities, which are described in more detail in the following chapters:



4.1.1 Employment Rights

Our commitment and goals

We are committed to complying with internationally applicable employee rights within the company and in the supply chain, such as the guidelines and standards of the International Labor Organization (ILO). With the DEKRA Social Standards, which were adopted in 2019, we are committed to principles aligned with ILO standards in the areas of: Discrimination and Disadvantage, Equal Opportunity, Occupational Health and Safety, Working Hours and Remuneration, Freedom of Association and Codetermination, Freedom of Expression and Privacy, and Exclusion of Child Labor, Forced Labor, Slavery and Human Trafficking.

To follow our ambition in the area of employment rights, we have defined several quantitative and qualitative targets. They include for example preventing occupational accidents, further improving occupational safety, and eliminating potential hazards. In this respect, we aim to reduce our accident rate by 30% until 2025 (compared to 2018) and at Group level 39% reduction in the accident rate the target was achieved for core employees in 2025 compared with the base year (2018). Employment rights also concern learning and development in times of digitalization and globalization. We have the target to support lifelong learning of our employees and intend to increase trainings days per employee to >5 days/year until 2025. Our latest analysis has shown that we were able to achieve this target with 5.38 training days per employee.

Another goal is to further increase employee engagement. By 2030, we want to raise the engagement level (compared to 2019) by 20%. The engagement level so far grew by 20% - from 46% in 2019 to 55% in 2025.

Monitoring the progress

Within DEKRA, we are monitoring our current status for important issues connected to sustainability and Human Resources.

Combatting discrimination at DEKRA: In 2025, a majority of 81.9% of employees were covered by collective agreements on anti-discrimination/harassment and had additional remediation procedures for identified cases of discrimination/harassment at their disposal (e.g., internal investigation, harassment issues committee, affirmative action officer, ...). Additionally, beyond the legal regulations, proactive measures are in place to prevent discrimination during the recruitment phase (e.g. bias trainings for recruiters).

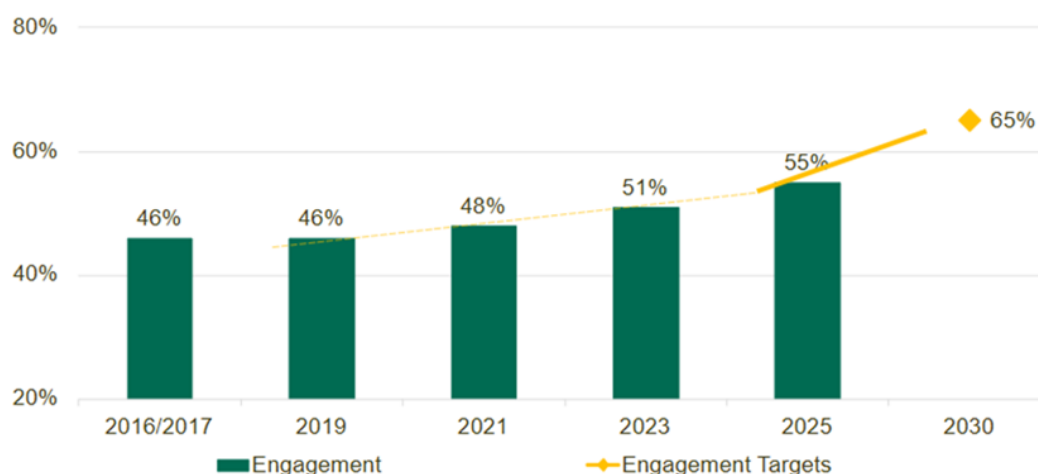
Ensuring basic rights: 100% of the employees at DEKRA have the right to join trade unions, work councils, or other employee representation bodies.

Employee dialogue and stakeholder involvement to improve working conditions

To involve our employees regarding working conditions and general developments in the company they are surveyed every second year in the Global Engagement Survey. The next survey is scheduled for 2027. We aim to offer attractive, innovative, and secure jobs and communication across all levels and the identification of potential for improvement was achieved, among other things, with the introduction of the survey. In 2025, we conducted our fifth global employee engagement survey with a participation rate of 76% (Scope: DEKRA core staff, without temporary employees, 2021: 73%).

The Global Engagement Survey aims to answer two key questions: How strong is the commitment among DEKRA employees and how can it be increased. The results are then integrated into the so-called *Engagement level* as a key performance indicator. The survey is systematically followed by the Team Dialogue Phase, the Follow-up Phase and the Review & Mobilization Phase, which all in all assure that the results of the survey are being integrated into daily life at DEKRA so that the working conditions continuously improve.

According to the Global Engagement Survey, the engagement level so far grew by 20% (from 46% in 2016/2017 to 55% in 2025/26).



Employee Rights and Social Dialogue

Wherever we operate we do not only recognize and follow the individually applicable legal regulations on employment rights, also, the DEKRA Social Standards are applicable to all employees worldwide (100%). With these standards we emphasize our commitment to the relevant employment rights based on the respective ILO (International Labor Organization) standards.

Dialogue with our employees is very important to us. We maintain a constant and trusting exchange with our employees and employee representatives. Many DEKRA companies have employee representation in the form of works councils and/or trade unions. At a higher level, there is an employee representation at DEKRA SE. According to our most recent data collection conducted in 2025, approximately 90% of our employees are represented by formally elected codetermination bodies (89% in 2024).

Through our diverse codetermination structure DEKRA employees are able to stay in constant exchange with the employer representatives. Out of this structure, manyfold works council agreements have been developed to ensure good working conditions for our employees (including e.g., ensuring health and safety, or paying an appropriate wage (but at least a living wage)). In 2025, 84.4% (67.9% in 2024) of the total workforce across all locations are covered by formal collective agreements concerning working conditions and 86.9% (80.1% in 2024) of legal entities offer health insurance coverage for employees. We also ensure that occupational health and safety standards apply not only to our own employees but also to non-employee and contracted workers on our premises. Based on our 2025 data collection, legal entities confirming that they take measures to ensure the health and safety of non-employee and contracted workers on their premises represent 95.7% of our total workforce.

We recognize and observe the relevant statutory regulations on freedom of association, co-determination and cooperation with employee representatives. Due to the trusting, continuous dialog - also regarding employee rights - we do not see any significant risks regarding this topic area.

We are also committed to strict compliance with employee rights in our value chains. Due to our specific business models, which are based on neutrality, trust and strict compliance, DEKRA operates in countries that offer a predictable and resilient legal framework. In this respect, DEKRA is predominantly active in low-risk countries according to the *amfori risk classification*, so that the existence of low social standards in our business is currently assumed to be unlikely. More contextualized risk analyses took place pursuant to our human rights due diligence management obligations and were aimed at generating clearer answers to the actual risks and deriving measures to strengthen ongoing actions.

Outlook

In the future, we plan to further improve our data monitoring through our “evolve” project which implements SAP SuccessFactors (SAP SuccessFactors solutions are cloud-based human capital management software applications that support core HR, talent management, HR analytics, and employee experience management). This will ensure the centralization of HR master data at DEKRA. The various modules of SAP SuccessFactors will map essential parts of the employee lifecycle. The aim is to digitally support and optimize all our HR processes in the areas of recruiting, personnel administration, goals & performance, succession & career planning, compensation management and HR data analysis. These programs will also allow us to further develop our ability to identify and understand our employees' needs. As a result, we will, for example, be able to assign targeted training to individual employees based on their job profiles. In a step-by-step approach we are continuously improving our qualification and development strategy.

In 2026, DEKRA continues the global pay equity analysis as part of the job global architecture implementation that is currently in planning and execution. This will enable DEKRA at a global level to test and improve where needed the fairness of local, regional and global compensation decisions by comparing the incumbent in each job to his or her "peers" using a variety of financial and non-financial metrics that evaluate pay, benefits and skill requirements. By conducting this type of review, we can ensure that similar jobs are being valued and rewarded accurately compared to their markets.

Compensation, and with it pay equity, remains a key area, as we remain committed to retaining and attracting competitive talent, using our global HR policies as the foundation for our efforts to create a culture of equity and inclusion, and a promise to ensure our HR practices are transparent. Trusting dialogue with our employee representatives will continue in agreement to prioritize fair pay globally through the implementation of the global job architecture and a global grading framework in 2026 (see also [Chapter 5.3 Incentives Systems](#)). We will drive pay range transparency for employees and from 2026, once the global job architecture has been finalized, we are committed to reviewing internal pay annually using internal and external statistics. This will ensure that employees are paid appropriately, considering the EU Pay Transparency Directive, which will come into force in all EU countries by 2026. In 2025 100% of our legal entities had compensation of extra/atypical working hours in place.

4.1.2 Equal Opportunities

Our commitment and goals

We take our social responsibility towards our employees and society seriously and consider diversity and inclusion as beneficial to everyone and DEKRA overall. Therefore, DEKRA respects and values diversity e.g. in cultural, social, political and national terms in our workforce and in the countries and societies where we operate as a company. We are convinced that equal treatment and equal opportunities are strategic success factors for DEKRA. In this context, we are clearly committed to diversity, inclusion, and equal opportunities.

Through providing equal opportunities, we pursue the goal of promoting diversity in our workforce. With a holistic step by step internal diversity initiative, we are systematically supporting this goal. With a global policy for diversity, inclusion, and equal treatment, we want to institutionalize our principles and make our goal of being a fully inclusive organization binding. We want to enable every single employee to reach their full potential, to be accepted in a tolerant, open-minded working environment and to enjoy respect and appreciation. The policy is intended to serve as a framework to increase the diversity and heterogeneity of our workforce, preventing discrimination, and breaking down stereotypes.

We value all dimensions of diversity and thus our engagement is guided but not limited to the seven dimensions of diversity: age, social background, sexual orientation, religion and worldview, physical and mental abilities, gender and gender identity, as well as ethical background and nationality. We believe that all people are equal and appreciate every individual person working for DEKRA. For this reason, we strive to provide equal opportunities for everyone and do not permit any form of discrimination or disadvantage.

These ambitions are reflected in our actions: In the past years DEKRA has established a separate diversity and inclusion steering committee and adopted the Group policy for Diversity, Inclusion, and Equal Treatment. In 2025, 95.2% of our employees were covered by diversity guidelines or policies. Furthermore, DEKRA is signatory to the [German Diversity Charta](#), Germany's largest employer initiative for promoting diversity in the workplace.

In addition, we have achieved the following Human Resources management goals that we set for 2025:

- In 2025, we created a “vendor selection form” as a guideline for countries to select vendors. This guideline includes the criteria to present at least 1/3 of female candidates in their shortlists and will be available to all recruiters in 2026.
- In 2025, all recruiters received instructions on how to optimize and create high-quality job advertisements. Additionally, they were instructed to verify that the content complies with the Gender Decoder, which detects subtle bias in job advertisements and identifies prejudices.
- By 2025, we translated our Global Onboarding Program into 17 languages. As part of the global onboarding process, countries were instructed to conduct and organize their own local onboarding. Some, for example, offer insight into the local culture when there’s a case of global mobility.
- We exceeded our target of increasing in 15% the gender diversity in management positions (L1-L3) compared to 2019. The growth was over 30%, achieving a share of 22.2% women in leadership positions (2024: 21.1%, 2023: 19.9%, 2022: 19.7%, 2021: 18.0%)

Furthermore, we have set further goals for our Human Resources management to be achieved:

- By 2027, we aim to roll out a global talent acquisition training for all our talent acquisition teams that includes diversity and inclusion topics.
- By 2027, we aim to increase the proportion of female managers (Level 0-2) to at least 25% in each level.

Actions promoting equal opportunities

With locations in over 60 countries and on six continents, DEKRA is a place where different languages, cultures and traditions meet. We value the experience of our long-standing technical experts as much as the fresh input of our young colleagues. As an independent organization of experts, we focus on the professional and personal competences of our employees, not on their personal backgrounds.

Overall, we are committed to the right to appropriate remuneration, which is based on the applicable statutory regulations and the respective national labor market.

Respectively, in 2025, 84% (2024: 81%) of our employees worked in legal entities with measures/policies to promote equal pay. Driven by various equal pay initiatives inside and outside of the European Union (e.g. United States) DEKRA is committed to achieve 100% by 2028 with the global implementation of the job architecture.

The well-being and satisfaction of our employees is important to us. Therefore, we support a good work-life balance and improve family-friendliness. We promote the health, training and further development of our employees and design framework conditions that support the compatibility of work and private or family life. To this end, we offer our employees regional information and training courses, as well as multiple part-time models. In some cases, job sharing, mobile working, childcare partnerships, or other needs-based individual solutions are available. The various models vary depending on the DEKRA location, but almost the entire workforce (94.8%) is offered flexible working models such as remote work or mobile office. Overall, around three-quarters (72.6%) of the workforce have concrete access to these flexible working models such as remote working or mobile offices, as this naturally depends on the respective job functions.

Since 2023, DEKRA also has a cooperation with external consultants who support employees in diverse life situations: From care solutions for children and relatives in need of care to crisis or addiction counseling and health prevention. These external supports vary depending on the different DEKRA locations. Privacy

of the employees has highest priority: DEKRA does not receive any information, neither about the contact itself nor about the topic on which the employee is talking to the service provider.

At DEKRA, the representative body for severely disabled employees promotes the integration of people with severe disabilities into the organization, represents their interests, and provides them with advice and support. In 2025, the “Beyond Barrier” initiative was launched, a dedicated program focused on disability and neurodiversity. It aims to break down stigma, improve accessibility, and create a workplace where neurodivergent talents and colleagues with disabilities can thrive. In addition, most DEKRA legal entities (77.1%) calculate the proportion of employees with disabilities.

To further raise awareness among our employees and celebrate our diversity, the “DEKRA Diversity Day”, took place in May 2025. The annual Diversity Day highlights the importance of inclusion, fosters collaboration and innovation, and promotes an open-minded work culture. Through global initiatives, we raise awareness of the benefits of diversity, reduce biases, and create a respectful and inclusive workplace. DEKRA's Diversity Day 2025 celebrated the company's 100th anniversary by highlighting diversity, inclusion, and equal opportunity as core elements of its identity, honoring the people who shape DEKRA's past, present, and future. As part of the event, “100 Years, 10 Stories – 1 DEKRA” was developed, an emotional video sharing personal experiences from colleagues around the world.

Our world and our company are becoming increasingly global. Exchanges with different cultures and in different languages are already on the agenda for many people. For this reason, we have created the DEKRA Language Tandem which gives our employees the opportunity to strengthen their intercultural knowledge and expand their language skills. Since 2024, 212 people have already registered for the DEKRA language tandem program.

The international women's network, already established in 2022, continues to be a highly popular offer where women exchange ideas, learn about internal programs and development opportunities, and are inspired by experienced female colleagues. The aim is to make women more visible at all levels of the Group and ensure equal opportunities. Communication in the women's network takes place via an international MS Teams group, where news and information are shared. All interested women at DEKRA worldwide can participate. In 2025, there were various online meetings on topics such as menopause and AI.

In 2023 the concept for the global training “EmpowHER” was developed. EmpowHER is a global training program for women at DEKRA to empower women in their professional and personal growth. In over six months and 22 hours of training, participants will develop key skills, build confidence, and create a strong support network. The program addresses gender-specific workplace challenges and fosters inclusivity through tailored learning in a collaborative environment. It's accessible globally, with local implementation available in several languages.

In 2025, the first edition of “EmpowME” was offered as an additional training open to all DEKRA employees regardless of gender, welcoming everyone to learn and grow together.

These two trainings strengthen self-awareness, soft skills, interpersonal and communication skills. Led by a team of 35 trainers, these two trainings involved more than 230 participants completing 19 different courses.

In addition, the global mentoring program “Grow beyond” was continued in 2025. This program pairs experienced employees (mentors) with less experienced colleagues (mentees) from different countries and cultures. The goal is to foster professional development, knowledge transfer, and cultural understanding through regular guidance and support, thereby enhancing global collaboration and innovation within the organization.

Furthermore, DEKRA is dedicated to promoting a healthy work-life balance for its employees. 91.7% (2025), could benefit from maternity and parental leave. In addition, DEKRA offers transition support programs for employees who are retiring or leaving the company. Currently, 72.8% of the workforce benefits from these support programs, such as the senior program (80% working hours, 90% salary, 100% pension contribution) or additional home office days one year before retirement or outplacement (mandatory for employees over 45 or with a notice period of more than 30 weeks). For employees who are retiring, there is also an internal training course entitled “Retirement with a future: Preparing for a new phase of life” (2 days).

Overall, our Human Resources management is being aligned with our diversity, inclusion, and equal treatment goals. The diversity principles will be step-wisely incorporated into all phases of the “life cycle” of our employees: from recruiting and hiring, to remuneration and benefits, to promotion and career development. We ensure fair application and development through sensitive and non-discriminatory processes.

Monitoring the progress

The effectiveness of our measures for diversity, inclusion and a work-life balance is reviewed by collecting and actively managing central KPIs. E.g., with our annual internal HR survey, we also monitor how the different legal entities consider sustainability in their local HR approaches. The results are summarized in an internal report and define a basis for further Human Resources sustainability measures.

In addition to that, we measure gender and diversity in organizational talent reviews and succession plans, as well as in performance management and variable pay. The DEKRA Diversity Steering Committee monitors the effectiveness of the implemented measures and provides strategic guidance.

All our employees worldwide can report a violation of our values, any case of discrimination and harassment, to the regional compliance officers or via our central reporting system. The DEKRA whistleblower system allows our employees to anonymously report concerns or violations of our policies including our Group policy for Diversity, Inclusion, and Equal Treatment. This system promotes a culture of openness and transparency and is a highly secure and easily accessible tool. In 2025, a total of 72 incidents were reported and reviewed throughout DEKRA. 9 cases remain under investigation with remediation plans being implemented. Each case was thoroughly assessed, and appropriate actions were taken based on the findings (see Chapter [5.6 Conduct that complies with the law](#) for details).

4.1.3 Qualification

Our commitment and goals

Our employees and their expertise are of key relevance to us. Therefore, qualification plays an important role in DEKRA's Human Resources management. Our employees are trained and developed based on the area they are working in and with a focus on their specific needs. Consequently, training is mainly organized in a decentralized way. At the same time, we ensure consistency and alignment through the annual delivery of so-called “global standards” to all employees. These mandatory training modules currently cover the following five corporate areas: sustainability, data protection, information security, health and safety, and compliance. The mandatory sustainability training as well as the mandatory compliance training include chapters on diversity and equal treatment. In 2025, 71.04% of DEKRA employees worldwide have completed all five mandatory courses. From 2026, there will be an additional sixth training module on the topic of AI. Delivered through the Global Learning Management System (LMS) platform, these programs

enable consistent knowledge transfer across the organization, strengthen compliance with internal and external requirements, and enhance monitoring and reporting capabilities.

The establishment of the Center of Excellence (CoE) for Learning and Development in 2024 was an important step in advancing our global learning strategy. The CoE initiated this digital transformation, with the first wave of standardized global training courses launched in 2025.

Across all levels of experiences, we offer our employees the opportunity to develop professionally and personally. Starting with the development of our trainees and dual students, through the qualification program for our DEKRA testing engineers, to the further development of junior staff as well as our managers.

For the entire DEKRA Group, we have set ourselves the goal of increasing the number of training days per employee to more than 5 training days per year by 2025. We have achieved this goal with 5.38 training days per employee in 2025.

One of the three pillars of the previously mentioned IMPACT 2030+ strategy is "Human Success Factors," which emphasizes that committed and empowered employees are an important prerequisite for a successful transformation.

The People Strategy 2030 was developed against this backdrop, specifically geared toward building a high-performance culture and supplemented by the new pillar "Engaged Employees," including employee development and learning. The high-performance culture is defined as "the environment we create through our leaders where our people are enabled and empowered to succeed and thrive, based on our shared values and leadership standards.". This pillar strengthens continuous learning, leadership development, and employee retention, thereby significantly supporting the goal of developing DEKRA into a high-performance, learning-oriented organization.

Targeted Learning Opportunities

The global DEKRA LMS is a central component of our internal digital transformation process. Our innovative learning experts are managing the implementation of the Global LMS, which maps more than 20 languages and is the home for the internal training of our employees around the world. The Global LMS makes it possible to provide digital learning content in a flexible manner tailored to specific target groups in a central location. Learners decide for themselves when and where they want to acquire knowledge and at what pace they want to learn. The learning content always remains accessible, so that learners can consult it as a reference work or research interesting content when they have the opportunity. "Lifelong learning" thus becomes a lived practice for each of our employees.

Generally, the DEKRA Global LMS hosts about 25.000 courses, combined in e-learning courses and live-training courses. More than 5.000 courses are DEKRA productions, where service divisions, corporate functions, departments, and legal entities from all over the world have created courses with their own content. Furthermore, we are working with two content partners, to provide as many courses and trainings as possible (> 20.000 courses in +35 languages).

Besides providing special training to expand our employee's expert knowledge, several learning courses are offered to contribute to the culture of employee dialog and continuous development: This includes for example a Global LMS course on how to conduct a good annual employee dialogue as well as a training on the DEKRA values.

In 2025, almost all employees (95.7%) were offered regular performance and career development reviews (2024: 98.8%). In addition, a new performance management process was implemented in many legal entities in January 2025 and is expected to provide more reliable data in the future. However, at the time of this report, this process has not yet been rolled out in all legal entities so that not all employees currently receive these regular performance and career development reviews.

In 2026/2027, the new performance management process is to be extended to all legal entities. This process runs throughout the year and follows a continuous cycle of planning, feedback, reflection, and renewal. It helps align individual contributions with DEKRA's strategic goals and ensures ongoing development for every employee.

Furthermore, 78.1% of the total workforce work in legal entities are covered with a specific collective regulation or bargaining agreement on career management and training.

Moreover, DEKRA provides an International Advancement Program (IAP) which focuses on future leaders (below management level 3) with knowledge and tools used in leadership and management. In this program the objective is to develop professional and personal competencies for an international leadership role and at the same time build a strong global network at DEKRA. Through a mix of interactive live-online trainings, self-study, podcasts, e-learning and exchange with top managers from DEKRA, participants develop key skills in intercultural management, leadership, high-performing teams, strategy, business administration, effective presentations, and project innovation. In 2025, the IAP took place with 33 participants. To ensure successful learning and career development we built-up an IAP Alumni network for more than 100 high potentials where further training and qualification opportunities are offered.

The health, safety, and well-being of our employees are a key concern for DEKRA. That is why we offer our employees a wide range of health and safety services. These include courses on physical and mental health, stress and noise reduction, and first aid.

Our occupational health management program also helps to strengthen our employees. This includes regular training on healthy eating, back fitness courses, company sports groups, and campaigns for World Day for Safety and Health at Work. We also offer courses in foreign languages, self-management, and communication to support our employees' personal development.

In addition, 67.2% of employees also received training on discrimination and harassment in 2025.

Thanks to our multi-layered qualification concepts and the expertise of our People, Processes & Organizations and the DEKRA Academy, we do not see any significant risks in the area of qualification despite increasing requirements.

Talent Management

In 2023, DEKRA has created a new organizational unit called "Center of Excellence: Talent Management & Org. Development". The purpose of this unit is to provide more transparency about the available talent at DEKRA, as talents are the most important asset of DEKRA. We want to know where our talents are in order to address them when opportunities arise and to develop them more systematically.

Specifically, we have introduced an organizational talent review process that is implemented at the three highest management levels. This involves managers reflecting on the potential of their direct reports to take a further step towards a management career. The managers then develop an overview of who from within or outside the team has the potential to succeed them in their own role. For this process criteria are defined in line with our leadership standards.

With this process, we change the perspective of many managers with regard to a strategic and sustainable organization. We focus on tomorrow and prepare for various personnel development scenarios. In this way, we create transparency for the organization and at the same time significantly reduce the risk of longer vacancies. In addition, we create greater opportunities for our internal talent, thereby reducing the need to recruit externally.

This process was launched for the first time in 2023 and was initially carried out with level N-2 (two levels below the Management Board). 2024 and 2025 a total of 256 talents across all levels were identified, and 89% of all open leadership positions at N-1 and N-2 level were filled internally in the last cycle.

In 2025, there were 8 workshops that helped managers increase their effectiveness, strengthen cross-functional relationships, and contribute to a high-performance culture within DEKRA. These high-performance workshops give leaders a clearer understanding of how their leadership skills are perceived, identify strengths and areas for development, and provide structured guidance on defining their personal development plan.

Talent acquisition

With the talent acquisition function, we aim to work strategically and data-driven, encouraging global synergies, harmonizing processes and embracing innovation to enhance our needs.

To improve our positioning as an employer of choice we will develop a guideline for our Employer Brand that while allowing local adaptations, conveys our culture, values, employee value proposition, and it contains enough cues on diversity and inclusion as to become attractive to different genders and underrepresented groups (see also the chapter on Equal Opportunities).

To reduce the time to fill vacancies we have initiated several measures: We conducted an extensive analysis including artificial intelligence to understand migration movements across countries and divisions and to learn from it. This also helps us to understand DEKRA's position in the market and can be used for talent mapping. Furthermore, by 2026, we aim to have a preferred pool of recruitment vendors for levels 1, 2, 3 that commit to deliver on specific criteria chosen by the organization as critical. In 2025, we already created a "vendor selection form" as a guideline for countries to select vendors, which included these criteria and it will be available to all recruiters in 2026.

Additionally, we offer advanced trainings to the Talent acquisition teams to upgrade and maintain an optimal learning curriculum. Last but not least, we enabled a feature in our SAP Success Factors system that allows talent acquisition teams to create proactive external candidate pools.

To harmonize processes so the candidate experience is consistent across locations we have guidelines and best practices in place on key elements that should be present in DEKRA's onboarding and recruitment experience.

Key Performance Indicators on Human Resources

Table 5: General Human Resources KPIs

	2019	2020	2021	2022	2023	2024	2025
Total employees (incl. temporary employees (TE), Group Headcount (GHC))	43,961	44,063	47,854	48,753	48,966	47,803	48,155
Total employees (without TE), GHC	29,283	29,067	29,804	30,554	32,091	32,694	32,874
Thereof women	27.3%	26.9%	26.9%	27.8%	27.2%	28.3%	27.5%
Thereof men	72.7%	73.1%	73.1%	72.2%	72.8%	71.7%	72.5%
Thereof employed fulltime	90.5%	89.3%	89.6%	89.3%	89.4%	89.6%	89.7%
Thereof employed parttime	9.5%	10.7%	10.4%	10.7%	10.6%	10.3%	10.3%

Table 6: Managers by gender (General Management, Level 0 - Level 3)

	2019	2020	2021	2022	2023	2024	2025
Male Managers	83%	83%	82%	81%	80%	79%	78%
Female Managers	17%	17%	18%	19%	20%	21%	22%

The figures for ExCom (Level 0 – Level 1) are internally monitored.

Table 7: Average age in years (without TE)

	2019	2020	2021	2022	2023	2024	2025
Average age	42.7	42.6	42.8	42.7	42.7	42.8	42.1

Table 8: Age structure in % (without TE)

	2019	2020	2021	2022	2023	2024	2025
> 60 years	8.1%	8.4%	8.9%	8.8%	8.8%	8.8%	10.5%
51-60 years	23.3%	23.0%	22.6%	22.0%	21.7%	20.6%	20.8%
41-50 years	24.7%	25.1%	25.4%	25.7%	25.6%	24.6%	26.3%
31-40 years	29.4%	29.4%	29.4%	29.1%	28.1%	27.9%	28.3%
20-30 years	14.2%	13.8%	13.5%	14.1%	15.3%	17.5%	13.9%
< 20 years	0.3%	0.3%	0.2%	0.3%	0.5%	0.6%	0.2%

Table 9: Country distribution (without TE)

	2020	2021	2022	2023	2024	2025
Americas	844	920	1,479	1,532	1,717	1,678
APAC	2,901	3,036	3,011	3,275	3,389	3,316
GSA	13,568	13,988	14,115	14,749	15,483	15,995
NCE	4,216	4,341	4,519	4,779	4,816	4,828
SEMEA	7,559	7,509	7,425	7,587	7,352	7,057

The country breakdown (excluding TE) had to be corrected from 2020, as we were now able to retroactively provide the breakdown per region, taking into account the change of DEKRA Regions.

Table 10: Share of international managers

	2019	2020	2021	2022	2023	2024	2025
ExCom (Level 0 - Level 1)	43%	41%	38.5%	46%	45%	46%	45%
General Management (Level 0 - Level 3)	49%	48%	40%	49%	48%	49%	46%

This refers to non-German managers due to the headquarters location in Germany

Table 11: KPIs on training and development (without TE)

	2020	2021	2022	2023	2024	2025
Training days/employee	3.0	4.7	5.9	6.1	6.2	5.3

Specifications for temporary employees: Education and training of our temporary workers are divided into two categories. On the one hand, there is training in the field of occupational safety and health protection. We train every individual employee before working at one of our customers' sites. In addition to general safety instructions, job-specific training can be added. On the other hand, there are customer-specific qualifications and trainings. The individual measures are arranged at the special request of the customer. The measures are implemented promptly coordinated between our responsible colleagues and the customer during or besides their daily work. The most common qualification areas are forklift licenses, warehouse & logistics specialist, SAP, and MS Office training.

Scope: Temporary employees of DEKRA Arbeit

Basis of preparation

The metrics presented in this report are based on our global employee survey conducted at the end of 2025, as well as on the consolidated data from our internal HR System. The survey data covers 88.98% of the total DEKRA workforce, excluding temporary staff. Data collection is largely manual, but since 2022 we have introduced automated mechanisms. We are continuing to work on more systematic data collection. In addition, we are continuing to explore expansion options to survey 100% of the workforce. For the first time this year, most qualitative data was collected through interviews with the Heads of the Centers of Excellence. Involving the global leaders responsible for the respective topics helps ensure that qualitative disclosures are provided in a consolidated and up-to-date manner. We are working on further improving our training and qualification monitoring, including the type of training (e.g., voluntary & mandatory; technical & management & social skills).

Scope: DEKRA Group

Further Limitations

In certain cases, weighted values were applied, meaning that only employees of those legal entities that had submitted a response to the HR survey were included in the calculation and the evaluation was carried out in proportion to the number of employees in each legal entity. As only around 88.98% of employees responded to the HR survey, the results may be affected by non-response bias.

4.2 Occupational Health & Safety

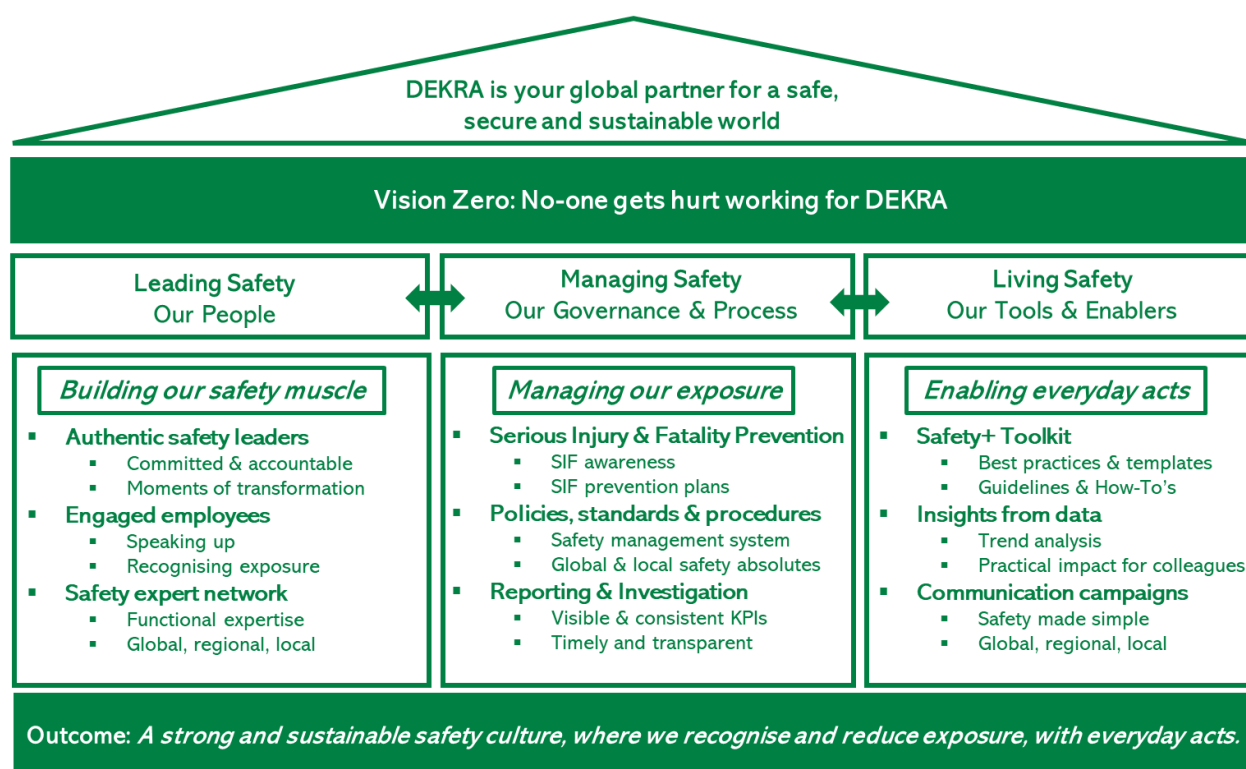
Targeting Zero Harm and making safety a value at DEKRA

In 2025, the Safety Culture House strategy model was actively implemented across the organization. This framework emphasizes DEKRA's commitment to strengthening its safety culture by working consistently along its three core pillars: Leading Safety, Managing Safety and Living Safety. These pillars provide the foundation for enhancing our occupational health and safety performance and ensuring that safety remains deeply embedded in our daily behaviors and decision-making processes.

Building on DEKRA's long-standing legacy of protecting people for more than 100 years, our efforts in 2025 continued to reflect a clear and ambitious vision: that "nobody gets hurt working for DEKRA." This vision, championed by our CEO, Stan Zurkiewicz, guides leaders, managers, and employees alike and represents our ongoing commitment to preventing occupational accidents and safeguarding the wellbeing of all colleagues.

The activities carried out within the three pillars of the Safety Culture House were designed to empower leadership, strengthen safety management systems, and promote safe behavior at every level of the organization.

The specific measures and initiatives introduced under each pillar will be explained in detail in the following sections.



Managing health and safety worldwide

As a global organization, DEKRA manages safety centrally while empowering Regions, Countries, and legal entities to take responsibility locally. To support this, we maintain an international network of Environment, Health and Safety (EHS) managers. Our Group-wide EHS Policy defines the minimum requirements for

occupational health, safety, and environmental protection, while all entities remain fully responsible for complying with national legislation and ILO core labor standards.

DEKRA's EHS network continuously drives improvements across all areas of occupational safety, health and environmental management.

DEKRA's matrix structure clearly defines responsibilities:

- Each Service Division has its own EHS Manager.
- Regional EHS Managers coordinate implementation across countries.
- Country EHS Managers oversee compliance with minimum standards and national regulations.

The Global EHS Committee meets annually, bringing together all Regional EHS Managers, the Group Representative & Head of EHS, and a Member of the Board to discuss global priorities, projects, and campaigns. In addition, each Region holds its own annual EHS meeting with all Country EHS Managers. Countries with multiple DEKRA entities, such as Germany, also conduct National EHS Committee meetings. In these meetings, the works council participates permanently to ensure transparent communication. This helps continuously improve working conditions and fosters a safe and supportive work environment.

More and more DEKRA entities are adopting and implementing a structured occupational health and safety management system according to the requirements of ISO 45001. However, DEKRA does not operate a single, Group-wide unified ISO 45001 management system. Instead, individual entities implement these management systems independently, based on their local structures, risks, and regulatory requirements.

Occupational health & safety management systems are firmly established across many parts of the Group:

- 113 DEKRA sites operated with an ISO 45001-assessed or certified management system in 2025.
- 45% of core staff worldwide were covered by such a system.
- In Germany, DEKRA Automobil GmbH and DEKRA SE represents together 40% of all ISO 45001-covered employees.

Local EHS experts implement site-specific programs, including health promotion, prevention courses, mental stress assessments, stress-management training, sports activities, and health days.

Employees can contribute ideas through various EHS Committees at regional, country, and national level. All relevant EHS documentation is available on the DEKRA Employee Platform.

In 2025, we further strengthened this global EHS network by hosting an in-person meeting of the Global EHS Committee. All Regional EHS Managers, key functions such as the Service Divisions, and selected legal entities took part in this productive multi-day workshop, reinforcing collaboration and alignment across the Group.

Assessing, Monitoring & Measuring Safety

At DEKRA we believe that safety needs to be owned by operations, meaning that starting with Regional Executive Vice Presidents (EVP) on our Board, senior leaders all have responsibility for the safety and well-being of their teams, supported by their EHS staff.

Each EVP has annual safety targets, which are directly connected to their annual bonus. In turn, they target their direct reports and level three managers, with a number of compliance, prevention and safety culture targets and measures.

We use a mix of lagging indicators and proactive, leading indicators that are used for tracking and managing safety. They help us to track our progress, inform safety road maps and initiatives and support managers to target priorities for performance improvement in safety.

Our lagging indicators include Lost Time Injury (LTI) and Lost Days. These are collected locally and reported regionally and centrally, to provide an overall picture of performance. Additional safety performance metrics are regularly captured and reported by many local entities, such as:

- Near misses
- First Aids
- Restricted Work Cases
- Serious Injury & Fatality potential (SIFp)

Our leading indicators include near miss reporting, staff perception surveys, safety inspections and audits, risk assessments, preventative measures and a global safety culture program. These indicators reinforce our commitment to go beyond reducing numbers and focus on preventing harm, with particular attention to exposures that have the potential to cause serious injuries or fatalities (SIFp). In addition, we emphasize preventive measures and activities that improve occupational health and safety. Under the umbrella of our globally established H&S program “safety+”, we aim to raise safety awareness among all employees. Locally implemented preventive activities that promote awareness of safety and health make a positive contribution to the overarching Group goal of accident reduction. We continuously identify high-risk exposures, improve processes and classifications, raise awareness through training, and monitor progress to reduce the potential for serious injuries and fatalities.

Objectives

In 2020, DEKRA set the objective of reducing the global occupational accident rate by 30% by the end of 2025, based on the 2018 baseline. At Group level, this target has been fully achieved and even surpassed, with a total reduction of 39%.

Looking ahead, DEKRA has defined a new safety ambition as part of the Strategy 2030+. Starting January 2026, the Group will report the internationally recognized Lost Time Injury Rate (LTIR). The new target aims to reduce the LTIR to below 0.5 by 2030, underscoring DEKRA's continued commitment to improving employee safety.

Measures for further improving occupational health & safety worldwide

Good communication and transparency on safety are important to us, which starts with visibility of safety performance. All accident data and reports are available on our employee platform, including the Safety+ section, which provides best practices and tools for leading, managing and living safety. A new Power BI dashboard now allows DEKRA Regions and legal entities to compare their safety performance.

Our safety performance improves when we consistently strengthen three fundamentals:

- **Leading Safety:** Visible leadership and clear priorities.
- **Managing Safety:** Strong EHS capabilities that remove barriers to safe work.
- **Living Safety:** Everyday actions that demonstrate care, ownership and trust.

By reinforcing all three, we achieve meaningful, measurable results and build lasting organizational capability. Our Serious Injury and Fatality (SIF) Prevention program launched last year added further clarity,

including new Working at Height Guidelines and specialized training within Vehicle Inspection—developed in close collaboration with the Service Division and shared broadly across teams to raise awareness of risks in inspection halls.

In addition, the Safety Culture Program in 2025 introduced several new training formats, including SIF Prevention, and strengthened communication with DEKRA Regions and legal entities. This helped deepen understanding, foster alignment, and further embed shared safety expectations across the organization.

Safety at DEKRA is more than numbers. We actively engage colleagues across the organization through initiatives such as:

- The Global Manager Meeting in Berlin with Safety Moments and Safety Black Box Cards—practical prompts to encourage reflection, dialogue and risk awareness in teams.
- Participation in World Safety and Health Day with a Safety+ campaign encouraging employees to share the health and safety measures they have implemented.
- Continuous mental health initiatives since 2021, including online seminars and workshops on inner strength, resilience and motivation.
- We also offer a Global Health & Safety Training, providing essential information that applies worldwide. It covers key topics such as safety fundamentals, wellbeing, ergonomics and other core elements that support a safe and healthy work environment across all DEKRA locations.
- Management blog with a short video trailer after the summer break to remind employees to return to work safely and healthily: 100 reasons for health & safety.

Colleague Engagement on Safety

Safety+ is a digital platform for sharing best practices, templates, guidelines and expert contacts across the company. It serves as a central resource to raise safety awareness, promote safe work approaches and motivate teams to adopt proven practices from across the DEKRA Group.

Employee participation plays an important role. Through central campaigns, employees are encouraged to get involved, provide feedback for improvements, and communicate either through regional EHS managers, directly to headquarters, or via DEKRA's idea management portal. We also gather input systematically through the Global Engagement Survey, which includes questions on sustainability, health and safety, allowing employees to share how well these aspects are supported at DEKRA.

Safety continues to be one of the highest scoring areas in our global engagement survey. This strong result reflects a culture of trust, openness and a willingness among colleagues to speak up with managers and leaders. High safety confidence is a leading indicator of learning, reporting and overall engagement. While it is not a substitute for strong safety performance, it is an essential enabler of it. This level of confidence creates the conditions for continuous improvement—and we are now seeing performance results align with this positive trend.

Example action to help us understand and prevent injuries: worldwide risk assessment process

EHS Global provides standardized risk-assessment templates for various services. However, many legal entities also develop their own assessments to comply with specific national regulations. Safety equipment requirements are derived from each entity's risk assessments, and regular safety inspections are conducted according to national laws. The EHS Policy also defines equipment standards. Medical check-ups are offered

in line with national regulations, and temporary workers receive tailored safety training and any required examinations.

Risk assessment is only one part of DEKRA's broader health and safety approach. The EHS team promotes awareness and accident prevention through training materials, including short videos highlighting near misses, hazardous situations, and critical tasks such as fall prevention, correct equipment use or working in vehicle inspection halls. Global Health & Safety training not only highlights the requirement for site-specific emergency plans in line with local legislation but also promotes broader initiatives such as ergonomic office workstation setups and practical tips for healthy mobile working.

Well-being & Mental Health

Another topic DEKRA gives high attention to is colleague well-being and mental health. On the one hand, the mental health risk factors are captured, listed and communicated within our globally created risk assessment template, so that all DEKRA legal entities can be aware of assess mental health factors. On the other hand, we provide employees and managers with the important knowledge to prevent negative impacts on psychological wellbeing, including training courses and coaching on resilience or dealing healthily with stress in everyday (working) life.

For general well-being DEKRA offered once again a diverse offer of videos on breathing exercises, incorporating exercise and movements into everyday working life, relaxation exercises, ergonomic workplace design or tips on how to improve health when working remotely during the reporting period. Additionally in our Global LMS there are many optional training modules on all sorts of topics around mental health (stress prevention, fighting burnout, mindfulness, the power of sleep, or happiness with your job).

Several countries also provide additional services and awareness initiatives. In Germany—where DEKRA has its largest workforce—employees have access to a meditation app for mindfulness and stress management. Since 2023, DEKRA Germany has additionally offered external counselling services for various life situations, ranging from childcare and eldercare solutions to crisis counselling, addiction support, and health-related advice.

Outlook

Our ambition is not only to reduce injuries, but to prevent lives from being changed forever and to ensure safe work for all colleagues, everywhere. As part of this, we are advancing efforts to implement a global incident reporting system that will support and reinforce these positive developments. Our goal is to translate strong safety confidence into consistent safe behaviors, reduced exposure and to use this engagement to accelerate Serious Injury & Fatality Prevention.

We will embed Serious Injury & Fatality Prevention (SIFp) into leadership, governance and frontline work. This includes continuing the SIFp working groups to focus on the risks that matter most, shifting from analysis to implementation, and fully integrating the new reporting approach with a clear emphasis on Serious Injury and Fatality Potential (SIFp). By maximizing insights from events and data, and strengthening best-practice sharing and learning, we will create the conditions for sustainable improvement across the organization.

Key Performance Indicators on Health & Safety

Key Performance Indicator GRI 403-9: Work-related injuries

To ensure international comparability, only accidents with lost time will be recorded in the global statistics moving forward.

Work-related accidents included in these statistics are defined as follows:

A work-related accident occurs when an unexpected incident causes physical or psychological harm to an employee while performing their work. A work-related accident will be included in the global statistics if it results in at least one or more lost working days (≥ 1 lost working day).

Scope: DEKRA Core Staff. All active headcounts incl. Temporary Employees (TE) are shown separately in brackets in the table with this symbol (*). This scope and the separation between Core Staff and temporary workers is chosen, to allow a better comparison to other TIC companies without temp work business. TE numbers are monitored internally.

TIC-specific illnesses are not known, so there is no KPI. The individual hazards and measures are present at the company level in the risk assessments.

Table 12: KPIs on Health & Safety

	2023	2024	2025	Note
Accident rate	12.5	11.4	8.6	For the accident rate we use the "Thousand-Employee-Quota", which means accidents reported per 1,000 employees, with one or more lost working days, based on the average headcount.
Number of fatalities due to work-related injuries	1 (Franchise)	1	0	Fatal accidents are analyzed and the existing risk assessments including measures were presented to all stakeholders. The responsible entities were requested to take global measures to prevent such accidents from recurring.
Accident severity = total days lost / total accidents	16 (*12.6)	14.1 (*13.1)	25.8 (*17.5)	The number and rate of work-related injuries with serious consequences is not yet part of DEKRA's accident definition. We will be introducing new SIFp metrics in 2026, as described above. At present, we monitor the average time lost per accident, which we would like to report here. There were subsequent corrections of accidents in the system due to the accident definition described above, which is why the historical figures have also changed slightly (2022). One reason why the total number is lower than the number of core employees is that the number of lost days due to accidents taken by temporary employees is generally lower.

Number of documentable work-related injuries	401 (*789)	379 (*799)	291 (*620)	There were subsequent corrections of accidents in the system, which is why the historical figures have also changed slightly (2022).
Number of days lost to work-related injuries	6,410 (*9,910)	5,327 (*10,503)	7,501 (*10,829)	There were subsequent corrections of accidents in the system, which is why the historical figures have also changed slightly (2022). Also, in 2025 we identified a number of reporting inconsistencies across the Group, leading to a misleading increase in reported lost days. This has now been addressed and will impact 2026 results.
Rate of documentable work-related injuries	1.38 (*1.81)	1.27 (*1.87)	1.02 (*1.52)	Number of colleagues injured per 100 employees. Based on working hours. Incident rate = (number of registered accidents x 200,000) / number of hours worked. Occupational accidents with at least one day lost or more.

* All active headcounts incl. temporary employees

4.3 Human Rights

Respect for human rights is a central component of DEKRA's corporate values. As a globally active service providing company in the fields of testing, inspection and certification, DEKRA takes great care in fulfilling its human rights due diligence obligations. DEKRA is committed to upholding internationally recognized human rights both within the company and in the supply chain. DEKRA is a participant in the UN Global Compact and is committed to the Universal Declaration of Human Rights of the United Nations General Assembly (UDHR).

In the context of these commitments, DEKRA welcomes the efforts of governments to protect human rights and strives to comply with due diligence obligations along the supply and value chain. We take responsibility for protecting human rights in our sphere of influence.

Our DEKRA Social Standards are our fundamental commitment to respecting labor and human rights.

To ensure respect for human rights in our own business and in the supply chain, we follow a risk-based approach - i.e. targeted use of resources and addressing material issues as a priority.

DEKRA pursues a systematic approach to the continuous improvement of human rights risk management:

Since 2022, a group-wide human rights risk management system with associated processes has been established. It ensures compliance with due-diligence obligations as well as the achievement of our human rights objectives within our own business units and along our supply chains. To analyze human rights risks in the supply chain, we additionally use a specialized software tool.

Organizational anchoring of the topic is ensured by the position of the Global Human Rights Officer, who has been directing and monitoring the human rights awareness and effectiveness program across the group since 2024.

The binding framework for all activities is provided by the DEKRA Social Standards - our group-wide guideline on human rights - which is available in both German and English and applies to DEKRA and DEKRA's controlled group companies.

In our procurement practices, we take social, environmental and business ethics criteria into account when selecting suppliers as well as products and services. The following standards and processes govern our sustainable supply chain management:

- Sustainability requirements of the global procurement guidelines ([General Purchasing Conditions](#))
- Sustainability criteria of the general purchasing conditions
- [Sustainability Supplier Code of Conduct](#)
- Supplier review through self-assessment and evaluation
- Supplier audits and corrective action plans
- Supplier ratings and corrective action plans
- Sustainability training for procurement staff
- Reporting and targets
- Preference for sustainable alternatives when selecting products and services

- Category-Specific Sustainable Procurement Action Guidance (e.g. environmental criteria such as resource / energy efficiency, carbon footprint and circular economy principles; social criteria such as labor standards, fair wages and occupational health and safety; as well as governance aspects including transparency and supplier diversity)
- Sustainability requirements, evaluation and incentives in tenders, where possible
- [Letter to suppliers](#): raising awareness of sustainability & human rights among suppliers, including a training offering for suppliers

The procurement guidelines also define the consideration of sustainability in our procurement management. We expect our suppliers to comply with our sustainability standards, which are set out in our General Purchasing Conditions and our Sustainability Supplier Code of Conduct. These documents define clear requirements for our suppliers in terms of sustainability management & ethical business practices, environment & climate protection, social standards & human rights and sustainability in the supply chain. We place particular emphasis on respect for human rights and compliance with the ILO standards in the supply chain.

We maintain a comprehensive monitoring and reporting system that enables us to track and evaluate the sustainability performance of our suppliers at group level. This system is subject to continuous review and optimization. Our approach encompasses two assessment mechanisms: Identified risk suppliers are invited to participate in sustainability assessments, such as ratings. Additionally, critical suppliers, which can be classified based on economic and sustainability criteria, undergo dedicated audits including sustainability-related requirements. The overarching objective is to ensure that all critical suppliers within Global Procurement are systematically tracked on an annual basis.

We require our suppliers to adhere to our sustainability standards and conduct regular audits to verify compliance. In addition, procurement employees are required to complete training on sustainable procurement and supply chain management to ensure the consistent application of our requirements.

To ensure consistent sustainability performance across our global purchasing landscape, we have established a dedicated Global Procurement Guideline that serves as the overarching framework for sustainable procurement practices worldwide. While not all procurement activities are currently covered by Global Procurement, we are continuously working to ensure that all purchases comply with the same Global Procurement sustainability standards and processes and to gradually expand the scope of Global Procurement to encompass all purchasing activities.

Risks arising from business activities:

A human rights risk can be described as the possibility that business activities or business relationships may lead to human rights violations, either through the company's own business activities or through business partners in the supply chain.

Suppliers are screened annually, and suppliers identified as having significant potential risks - as defined in the *Key Performance Indicator Social impacts in the supply chain* - are subject to targeted follow-up measures. Further details can be found in *Key Performance Indicators on Human Rights*.

To protect and promote human rights, DEKRA operates a comprehensive risk management system that is continuously enhanced, adapted to evolving challenges and supported by regular evaluations and corresponding follow-up measures.

Key Performance Indicators on Human Rights

Key Performance Indicator: New suppliers subject to social screening

Our Global Procurement processes make sure that 100% of new Global Procurement suppliers are assessed for sustainability. Monitoring and reporting regarding sustainability in procurement is established. Still, the Global Procurement function does not yet cover the procurement activities of all DEKRA entities.

Key Performance Indicator: Social impacts in the supply chain

DEKRA is aware that the observance of human rights in Global Procurement is an important responsibility that we want to live up to.

Our company conducts systematic and holistic sustainability assessments and risk analyses throughout our supply chain. As part of this, we also carry out systematic evaluations of social impacts in our supply chain. Using software and AI-supported processes, as well as sustainability performance assessments by analysts (in ratings), we evaluate our suppliers for social risks in areas such as employee health and safety, working conditions, social dialogue, career management, child and forced labor, diversity and inclusion, and human rights of external stakeholders. Additionally, we conduct thorough on-site or remote supplier audits that integrate comprehensive sustainability evaluation criteria. When risks are identified, concrete improvement measures are set up and tracked. We focus on continuous improvement and transparent communication with our suppliers.

Below are the key performance indicators for the assessment of social impacts in our supply chain.

Table 13: KPIs on supply chain

	2020	2021	2022	2023	2024	2025	Target
Percentage of Global Procurement purchasing staff trained in sustainability	93%	100%	100%	100%	100%	100%	100% of buyers/ procurement team members trained
Number of supplier audits (cumulative figure including previous year(s))	13	16	38	86	136	157	*
Percentage of Global Procurement suppliers obliged to comply with our sustainability requirements by our General Terms and Conditions of Purchase	100%	100%	100%	100%	100%	100%	100% suppliers obliged

* The original objective was to reach ≥100 suppliers by the end of 2025, a target that has now been overachieved with a total of 157 suppliers. The annual milestone for 2024 was 50 suppliers. For 2025, no quantitative target was set; instead, the objective was to audit all suppliers classified in that year as the most critical and/or most important.

Table 14: New KPIs on supply chain

	2024	2025	Comment
a) Number of <u>suppliers</u> assessed for social impacts.	2.143	1.938	The Global Procurement Department is responsible for the operational management of all international purchasing activities. The “number of suppliers assessed for social impacts” includes all suppliers from our countries with the main purchasing activities of DEKRA (Besides Germany, seven material (high expenditure) countries are included).
b) Number of suppliers identified as having significant actual and potential negative social impacts.	0	0	During the reporting period, no supplier was identified who, based on our defined threshold criteria, would be classified as significant regarding actual or potential adverse social impacts. This classification is carried out within our supplier risk management framework based on systematic sustainability assessments. Suppliers with an elevated risk profile are continuously monitored and addressed through targeted improvement measures; however, the defined criteria for being classified as significant for the purposes of GRI reporting were not met during the reporting period.
c) Significant actual and potential negative social impacts identified in the <u>supply chain</u> .	n/a	0	During the reporting period, no significant actual or potential adverse social impacts were identified in the supply chain.
d) Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.	n/a	Not applicable (no suppliers identified under item b).	
e) Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	n/a	Not applicable (no suppliers identified under item b).	

Note: These figures have been reported for the first time in 2024.

4.4 Customers

Customer Orientation and Customer Satisfaction Objectives

Customers are a key stakeholder group for DEKRA and a central driver of long-term value creation. As a global provider of testing, inspection and certification services, DEKRA operates in safety-critical, highly regulated environments where our contribution directly affects safety, compliance and operational performance. Customer relationships are typically long term and partnership based, built on trust, technical expertise and consistent service delivery.

Customer orientation is embedded in DEKRA's strategy and leadership principles and supports its purpose of contributing to a safe, secure and sustainable world. Under Strategy 2030+, DEKRA will deepen its understanding of customer needs, improve the customer experience across all touchpoints and use feedback to strengthen service quality. The goal is to increase satisfaction and loyalty, reinforce long-term relationships and support sustainable growth.

Measures and Actions

DEKRA uses a group-wide approach built on customer journey management, standardized feedback and digital tools.

Customer journey mapping and Voice of the Customer insights clarify needs across the lifecycle and highlight priority touchpoints and pain points. These insights feed directly into DEKRA's Idea-2-Market (I2M) process, ensuring customer requirements shape service development and market launch. I2M relies on fact-based decisions and iterative validation, using continuous feedback to test and refine solution concepts and Minimum Viable Products (MVPs).

Customer satisfaction is tracked globally through the Net Promoter Score (NPS). Since the program's launch in 2022, DEKRA has broadened coverage, strengthened standardization and embedded NPS more firmly in management routines. Quantitative results are complemented by qualitative feedback to better understand expectations and steer improvements.

A closed-loop feedback process converts input into actions, including direct follow-up with dissatisfied customers. NPS results are part of management reporting and performance steering, reinforcing accountability for customer satisfaction.

CRM systems and the Global Customer Portal support consistent, transparent and efficient interactions across regions and services, improving access and response times.

Leadership standards and employee training reinforce customer-focused capabilities and a customer-centric culture.

Results

The global NPS rollout has increased transparency and comparability of customer satisfaction across regions and service divisions. Feedback is captured and analyzed systematically and is increasingly used to inform decisions.

In 2025, DEKRA achieved a global NPS of around 56, driven by higher participation and improved data quality. Expanded coverage provides a stronger basis to identify trends and prioritize improvements.

Insights from NPS and customer journey analyses have driven targeted improvements in service quality, communication and response times. Follow-up processes help resolve customer concerns and support continuous improvement, reinforcing internal alignment on customer needs and a customer-centric culture.

Outlook

DEKRA will further strengthen customer orientation and its NPS approach within its sustainability and value creation framework. Under Strategy 2030+, the company aims to increase customer satisfaction and improve its Net Promoter Score toward around 65 over the medium term.

Priorities include strengthening feedback processes, improving data-driven insights and further embedding customer satisfaction in operational and strategic decisions. Continued investment in digital solutions and customer journey management will support a more consistent, seamless customer experience.

By systematically using customer insights, DEKRA aims to strengthen trust, deepen long-term relationships and support sustainable growth.

Key Performance Indicators on Customers

Key Performance Indicator GRI 416: Customer Health and Safety &

Key Performance Indicator GRI 418: Customer Privacy (incl. Digital Responsibility & Trust)

As one of the world's leading providers of expert services, DEKRA has been working for a safer world since the company was founded in 1925. While the company's early activities focused primarily on technical safety in the automotive sector, DEKRA has continuously expanded its scope and today addresses safety, security and sustainability across diverse areas of daily life – on the road, at work and at home. In this context, ensuring customer health, safety and data protection is an integral element of DEKRA's value proposition and a core component of its contribution to sustainable development. Safety and security are understood in a holistic sense, encompassing physical, digital and organizational dimensions and extending across the full lifecycle of products, services and systems.

DEKRA manages impacts on customer health and safety through a comprehensive portfolio of expert services that address health, safety and environmental aspects in an integrated manner. These services are designed to support organizations in identifying, assessing and managing risks related to physical safety, occupational health, environmental protection, fire prevention and explosion safety.

DEKRA's approach combines technical expertise, independent assessment and advisory services. By applying a holistic perspective, DEKRA supports customers in creating safe working environments that protect human well-being while also safeguarding the environment. This includes sharing tools, strategies and expert knowledge aimed at maintaining physical and mental health, preventing accidents and minimizing safety-related risks in operational contexts.

Customer health and safety is therefore embedded in DEKRA's service design and delivery and forms part of the organization's broader understanding of responsible business conduct as outlined in its sustainability strategy.

As digitalization increasingly shapes safety-critical systems, DEKRA's mission of protecting human safety extends into the digital domain. In addition to analog functional safety, DEKRA addresses digital security

challenges arising from networked systems, cybersecurity risks and the use of artificial intelligence. By combining decades of experience in safety, reliability and independent assessment with continuously expanding expertise in cybersecurity and AI validation, DEKRA supports the secure and responsible development and use of digital technologies. This approach aims to bridge the gap between technical complexity and human confidence, enabling organizations to innovate while maintaining high standards of safety, reliability and resilience across digital ecosystems.

DEKRA applies its broadened concept of safety and security to data protection and customer privacy. In addition to protecting the physical safety of individuals, DEKRA recognizes the importance of safeguarding personal data and connected systems against unauthorized access, data loss and external attacks.

Customer privacy and data security are therefore treated as integral elements of digital responsibility and trust. DEKRA's activities in this area focus on supporting secure interactions between people, technologies and intelligent systems, while navigating relevant regulatory environments and emphasizing independence and technical excellence in its assessments.

4.5 Corporate Citizenship

Strategic approach

We have aligned the statutory mission, which has existed since our founding days, within the framework of the strategic course: On the road, at work and at home - in all essential areas of life, the DEKRA experts create more safety, security and sustainability. Even in our anniversary year - DEKRA turned 100 in 2025 - our vision of being "the global partner for a safe, secure, and sustainable world" remains valid. We also aim to expand our social commitment and related partnerships and initiatives for sustainability.

A first draft of a guideline for our engagement including but not limited to sponsoring activities was developed. The set-up of the corporate citizenship guideline, as part of the Strategy 2030+, involves the following steps:

- Definition and delimitation of areas of support (e.g. education & science, culture, sports, social affairs, environmental protection and nature conservation)
- Definition of the instruments to be used (donation, sponsorship, foundation, employee engagement)
- Project selection per area of support

Currently, corporate citizenship activities are reported qualitatively. In addition to internal measures for decarbonization and carbon pricing, DEKRA specifically started to support climate and nature conservation projects with recognized partners in 2025 as part of the DEKRA Climate Impact program. These include the partnership with the [United Nations Children's Fund \(UNICEF\)](#), the German [Nature and Biodiversity Conservation Union \(NABU\)](#), the [World Wide Fund for Nature \(WWF\)](#), and [Bergwaldprojekt](#). With the DEKRA Climate Impact Program and the partnerships incorporated therein, DEKRA is consistently focusing on measurable impact instead of purely accounting-based compensation in the year of its 100th anniversary. For the future we also aim to monitor the quantity of projects worldwide that are classified as corporate citizenship and strengthen our positioning as a partner for a safe, secure, and sustainable world.

Engagement for safety and sustainability

We have been committed to road safety for 100 years. With periodic vehicle inspections, accident analysis and accident research, with crash tests, public relations campaigns, and participation in national and

international committees. An important component of this commitment is the [DEKRA Road Safety Report](#), which has been published in several languages since 2008. To promote the vision of reducing traffic fatalities to zero, DEKRA regularly presents the "[Vision Zero Award](#)". In November 2025 the award was handed over to the city of Detmold. The city with a population of around 77,000 has recorded zero road fatalities in built-up areas in eight of the past ten years.

With our activities like the [vision zero](#), or active participation in research topics on governmental and supra-governmental level, we also fulfill our social responsibility by contributing to the implementation of the "[safe system approach](#)". One example of this is that DEKRA participates in the European project [SOTERIA](#): The goal of this multi-national project is a systematic deployment of road safety solutions in complex urban environments, especially for vulnerable populations. [The role of DEKRA](#) in this project is to assess and evaluate traffic risks, to identify accident hotspots, and to highlight vulnerable mobility concepts. In this regard, DEKRA has devised a distinctive map that visualizes potential hazards as well as sustainable routes, playing an essential role in SOTERIA. Another example is the [REALLOCATE](#) consortium where DEKRA is one of 37 partners from twelve countries across Europe. The main goal of this project is to pave the way towards climate-neutral, safe, and smart EU cities through integrated, innovative and inclusive sustainable urban mobility solutions that will address the needs of diverse groups and communities, while rebalancing the street/public space allocation.

Through our services and expertise, we also make a significant contribution to promoting safety in the environment, the economy and society, and thus to the community. We do this not only in the areas of traffic and occupational safety, but also, for example, by conducting safety inspections of [public children's playgrounds](#), a service that DEKRA has offered for years.

DEKRA Germany continued to support students in 2025 as part of [Formula Student](#). Specifically, DEKRA supported the students in their planning, development, and construction of their self-built vehicles during high-voltage training and the impact attenuator test.

As DEKRA Group, we are a major employer and create new jobs in many places. This is another way in which we make an important contribution to the community. According to an extensive survey conducted by Statista on behalf of STERN magazine, DEKRA is also one of "Germany's best employers in 2025". In the "[Consulting, research and technology](#)" category, DEKRA is ranked 5th in 2025 ([2024: 3rd place](#)).

Sponsoring

Another aspect of corporate citizenship is sponsoring. An ideal sponsorship for DEKRA follows a broad catalogue of criteria to meet the strategic sponsoring goals. Some of the most important criteria for suitable sponsorship are neutrality, the thematic fit (focus on topics like safety, security, sustainability, digitalization) and the target market fit (international appeal of the sponsorship in relevant DEKRA markets). The strategic sponsoring goals are:

- Brand awareness (strengthening and sharpening the DEKRA brand perception – internally and externally)
- Employer branding (placement of DEKRA as an attractive employer and "growing together" of the workforce into a single unit)
- Service marketing (announcement and marketing of the diverse, innovative DEKRA service portfolio to B2C and B2B target customers)

In 2025 our partnership with Bernd Mayländer, the official FIA Formula 1 Safety Car driver, which started 2024 continued. This partnership focuses not only on safety on the road, but also at home and at work. In this context, for example, several longer YouTube videos were published: One video was focused on Bernd

Mayländer's [household safety](#), while the Safety Car driver was accompanied to the DEKRA [vehicle inspection](#) in a second video. In 2025, social media campaigns with a focus on Instagram followed besides more YouTube videos (e.g. presentation of his [safety car from Aston Martin](#)): The main topics of the social media campaigns were [eco-conscious driving](#) and [cybersecurity](#). In addition, the “Safety Talk” format was published also in 2025 on social media before the Formula 1 races, in which Bernd Mayländer discussed the respective safety aspects of the racetracks, among other things. Furthermore, Bernd Mayländer gave tips for safer driving in regards to the [UN Global Road Safety Week 2025](#).

In its anniversary year DEKRA's involvement in handball began. A total of three partnerships were entered:

- Agency [Sportfive](#) for the International Handball Federation (IHF): Partnership for the IHF Men's & Women's World Championships in 2025 & 2027
- Agency [Infront](#) for the European Handball Federation (EHF): Partnership for the EHF Men's & Women's EUROs in 2026
- [European Handball Federation \(EHF\)](#): Partnership for almost all EHF competitions (e.g. Champions League, European League) in 2025/2026 and 2026/2027

The focus of all these handball partnerships is the same: Fair play and adherence to the rules in sport as well as in everyday life. In handball, the referees ensure that this happens – as a technical expert organization, this is the job of DEKRA when it comes to safety on the road, at work, and at home. That's why DEKRA is visible, for example on the jerseys of all referees. But sustainability is also an important issue: DEKRA deliberately supports both men's and women's events

Most activities take place in our biggest market, Germany, where we are involved into the enhancement of future-oriented motorsport concepts with a focus on safety and sustainability since the 60's of the last century. In FIA (Fédération Internationale d'Automobile, global motorsport governing body) and DMSB (Deutscher Motor Sport Bund e.V., national motorsport governing body) accredited laboratories and test facilities DEKRA tests fluids like fuels and oils, homologates motorsport equipment such as racing seats, safety harnesses, racing nets and motorsport safety structures like safety barriers on behalf of the motorsport governing bodies. In addition to its role as "official technical partner" of DTM, ADAC GT4 Germany, ADAC GT Masters and Prototype Cup Germany, DEKRA has become an integral part of various racing series as a long-standing series partner. This includes the previously mentioned as well as Porsche SIXT Carrera Cup Deutschland, ADAC Nürburgring Langstrecken-Serie, MotoGP Sachsenring and ADAC RAVENOL 24h Nürburgring. DEKRA is premium partner of DMSB and chairs the Technology and Sustainability Commission. In this role DEKRA is significantly involved in the development of forward-looking motorsport concepts. The commission primarily develops proposals for the creation and further development of technical regulations to integrate alternative technologies like sustainable propulsion systems and sustainable fuels in motorsport. Furthermore, DEKRA experts act as DMSB-licensed trainers and carry out periodic seminars for motorsport technical inspectors (scrutineers) to refresh and deepen their knowledge and expertise to guarantee safe motorsport events.

Since the 2022/2023 season, DEKRA has also been the official partner of the German Women's Volleyball Bundesliga, with a particular focus on referees. Neutrality, expertise and fair play unite DEKRA and the German Volleyball League, and sustainability aspects are integrated into joint activities wherever possible. These sponsorship activities aim to positively influence brand awareness, employer branding and service marketing, thereby contributing to DEKRA's overall sponsorship strategy.

As part of the DVV Cup Final 2025 in Mannheim, an event carbon footprint was calculated for the first time in collaboration with DEKRA Assurance Services GmbH. For the DVV Cup Final on March 2, 2025, at the SAP Arena Mannheim, a [life-cycle-based carbon assessment in accordance with ISO 14067](#) was conducted. With

more than 10,000 spectators and a diverse supporting program, the DVV Cup Final is one of the most important indoor sporting events in Germany. The objective of the assessment was to systematically capture climate-relevant emissions across the entire event cycle — from planning and implementation through to post-event activities. The findings now enable targeted adjustments to the event concept and the definition of concrete emission-reduction measures, which are planned to be implemented as early as the DVV Cup Final 2026.

Local Engagement

We attach great importance to our social commitment. We support social and ecological projects, preferably with a focus on safety, security and sustainability. In this context corporate citizenship is highly related to the local engagement of our employees, managers, and entities globally. In the following there are a few examples to illustrate the diverse engagement.

In 2025 the iconic DEKRA Children's Caps Campaign is celebrating its [21st anniversary](#). For over two decades, the reflective cap has been distributed to primary school children across Germany to raise awareness of road safety. Since 2004, over 3.75 million children in Germany have received these signal-colored caps, often through local partnerships with traffic safety organizations.

In the United Kingdom, colleagues, friends and families from DEKRA UK came together for the [DEKRA 100 Challenge](#). On foot, by bike and hiking across the country – from Southampton through the Chilterns to the Yorkshire Three Peaks – they united in support of Mental Health Awareness Week and in memory of their colleague James Rees, who tragically took his own life. Together, the team raised over £3,000 for CALM (Campaign Against Living Miserably) to support mental health and suicide prevention.

In the Netherlands, employees participated in the national [volunteering initiative NLdoet](#), supporting local social projects. Activities included maintaining outdoor areas at a care facility and assisting a food bank supermarket with logistics, shelving and customer support. Further engagement focused on Global Recycling Day, where employees, partners and customers were encouraged to promote proper waste separation, responsible consumption, and recycling as concrete actions for environmental protection.

In Italy, several educational initiatives focused on traffic safety and responsible mobility. These included [school visits](#) and [interactive workshops](#) addressing traffic rules, pedestrian safety and the impact of impaired driving, as well as [practical training courses](#) at a DEKRA site that introduced students to vehicle inspections, safety regulations and the role of technical experts. The initiatives aimed to raise early awareness of safe and responsible behavior in traffic.

Together, these initiatives illustrate the breadth of DEKRA's employee-driven local engagement in 2025. They demonstrate how corporate citizenship is implemented across DEKRA Regions through practical actions that promote inclusion, environmental responsibility, health, safety, education and social support, in line with DEKRA's mission to contribute to a safe, secure and sustainable society.

Key Performance Indicators on Corporate Citizenship

Key Performance Indicator GRI 201-1: Direct economic value generated and distributed

The time proportionally accrued, directly generated and distributed economic value, including the basic components of the organization's global operations, as set out below.

Direct economic value generated: Revenues

Table 15: Revenue DEKRA Group

	2023	2024	2025
Revenue (in € Million)	4,101.4	4,293.8	4,441.7

Source [Annual Report 2025](#)

Economic value disbursed: operating costs, employee wages and benefits, payments to capital providers, payments to government disaggregated by country, and community investments:

Table 16: Selected Expenses DEKRA Group

	2023	2024	2025
Essentially personnel expenses (in € Million)	2,718.4	2,834.7	2,967.9
Other operating costs see consolidated statement of comprehensive income	See p. 39 in Financial report 2023	See p. 37 in Financial report 2024	See p. 30 in Financial report 2025
Transactions with equity providers	See pp. 96-97 in Financial report 2023	See pp. 90-91 in Financial report 2024	See pp. 82-83 in Financial report 2025

Sources: [Financial Report 2023](#), [Financial Report 2024](#), [Financial Report 2025](#)

Table 17: Economic Value DEKRA Group

	2023	2024	2025
Retained economic value: "direct economic value generated" less "distributed economic value"	See pp. 21-25, 39, 59, 60 in Financial report 2023	See pp. 19-21, 37, 55, 56 in Financial report 2024	See pp. 16-19, 30-32, 48-49 in Financial report 2025
The economic value generated and distributed must be disclosed separately at the national, regional or market level, where significant, and the criteria used to determine significance must be stated.	Revenue by region see p. 59 in Financial report 2023	Revenue by region see p. 55 in Financial report 2024	Revenue by region see p. 48 in Financial report 2025

Sources: [Financial Report 2023](#), [Financial Report 2024](#), [Financial Report 2025](#)

5 Governance

5.1 Responsibility

The Corporate Sustainability function defines and continuously further develops the sustainability strategy in internal coordination. The DEKRA top management (Management Board and Executive Committee) and the CFO, as the responsible Board member, are regularly involved to ensure strategic alignment and timely adaptation of objectives.

The Corporate Sustainability function is organized as a global staff function reporting directly to the CFO. As an interface function, the central Corporate Sustainability team collaborates closely with DEKRA Regions and with central functions such as Human Resources, EHS, Procurement, Administration, Real Estate, Finance, Strategy, and Compliance. This ensures consistent coordination of sustainability topics across the organization and links decentralized sustainability activities with Group-wide steering.

Regional Sustainability Managers (RSMs) act as the main sustainability contacts within the Regions and ensure the implementation of global sustainability measures and guidelines. Through this structure, DEKRA ensures effective operational coverage of all sustainability topics across its four strategic focus areas:

- Environment & Climate
- Employees & Society
- Management & Governance
- Supply & Value Chain

Monitoring, analysis, and operational implementation are carried out jointly by the Corporate Sustainability function and the relevant corporate functions and specialist departments. Regular alignment meetings at Board level and within DEKRA's management ensure continuous strategic coordination. Close cooperation with the Regions and sustainability contacts promotes seamless implementation of initiatives throughout the global organization.

Sustainability at DEKRA is lived both, top-down and bottom-up. Employees are encouraged to take responsibility, contribute ideas, and participate in training and enablement aimed at strengthening sustainability awareness and competencies across the organization.

Responsibilities for specific sustainability topics are clearly defined. This includes global roles for Diversity & Inclusion, Environment, Health & Safety, Compliance & Integrity, Human Rights, as well as further functions in the Regions. A dedicated team is responsible for recording, calculating, and validating DEKRA's greenhouse gas emissions and footprint. This work is essential to track progress toward DEKRA's SBTi-aligned emission reductions and to ensure a reliable basis for manager performance evaluation and bonus payments linked to environmental performance, especially for Internal Carbon Price-applicable legal Entities (see Chapter 4.3 Incentive Systems).

5.2 Governance Processes

5.2.1 Rules and Processes

Sustainability at DEKRA is an integral part of corporate governance and the shared responsibility of the entire management team and all employees. The core strategy element DEKRA Sustainability Impact 2030+ defines our strategic orientation and has been aligned with the transition from Strategy 2025 to the new Strategy 2030+, ensuring that sustainability considerations are embedded into all core organizational standards and processes.

Across our four strategic focus areas we apply clear organizational anchors, guidelines, and process structures that ensure effective implementation, control, and continuous development of sustainability topics:

Environment & Climate

The DEKRA Guideline for Environment and Energy, as part of our EHS management system, defines how energy and resource efficiency are managed, monitored, and improved across our global operations. This includes systematic management and key-figure monitoring for carbon footprint, business travel, vehicle fleet, renewable energy, building energy performance, waste, and water management, as well as biodiversity at sites. An internal guideline for environmental data collection ensures consistent and reliable data management across Regions.

Following the adoption of the DEKRA Climate Impact (DCI) Program in 2024, DEKRA has replaced its former balance-sheet climate neutrality approach. DCI, as alternative corporate climate responsibility program, is built on two strategic pillars:

1. Internal decarbonization, aligned with SBTi-compliant emission reduction pathways and supported by the introduction of an Internal Carbon Price as well as with risk- and scenario-based adaptation and transition planning. The Internal Carbon Price became fully operational in 2025 for all legal entities, embedding climate impact into operational and financial decision-making.
2. External climate contributions, focusing on partnerships and initiatives outside our value chain that support climate mitigation and adaptation towards climate resilience and create measurable environmental and social co-benefits. These contributions are assessed in relation to the UN Sustainable Development Goals (SDGs) and remain separate from GHG accounting.

Employees & Society

Our Policy on Social Responsibility and Human Rights, aligned with the ILO Core Labor Standards, defines our approach to diversity, equal opportunities, anti-discrimination, freedom of association, and co-determination. Complementary policies – such as the global Diversity, Inclusion & Anti-Discrimination Policy and the Health & Safety Policy – provide additional structure and guidance. A worldwide Learning Management System (LMS) supports continuous learning through mandatory sustainability, EHS, compliance, data protection, and information security training for all employees. Regular employee surveys ensure that expectations, concerns, and suggestions inform process adjustments and improvement actions.

Supply & Value Chain

Standards and processes on sustainability in procurement and the supply chain are integrated into our Global Procurement. Thus, sustainability is managed within this function. However, until today the Global Procurement department does not yet cover all procurement activities of DEKRA worldwide. DEKRA is working on a stepwise inclusion of all procurement activities. Social, environmental and governance criteria, like carbon intensity and supplier diversity, are considered in purchasing practices and in the selection of products and services as well as suppliers. The Sustainability in Procurement Guideline defines the consideration of sustainability in procurement processes in the area of responsibility of the Global Procurement department. The General Terms and Conditions of Purchasing state that we require our suppliers to comply with sustainability standards. Our sustainability requirements are defined in our Sustainability Supplier Code of Conduct. We review our suppliers through supplier self-disclosures as well as needs- and risk-oriented virtual and on-site audits and implement appropriate corrective action plans. Regular training on sustainability in procurement and the supply chain for all DEKRA buyers and procurement team members raises awareness and empowers the responsible decision-makers and administrators. In addition, we are gradually expanding processes of sustainable procurement in our sourcing practices. Environmentally friendly and socially responsible alternatives are preferred if they are available within a reasonable cost framework. Compliance with the relevant rules and processes is regularly monitored by means of internal risk management and internal audits.

Via our service development and service excellence practices of the Service Divisions, and the operational service delivery and customer relation of the DEKRA Regions, the further development and growth with sustainability-related services is being conducted. To leverage the business driver sustainability and excell and best possible expertise to support our customers, all Service Division have focus units regarding understanding sustainability-related challenges and further developing solutions with respective expert services. The relevant entities within the Region have sustainability expert teams to deliver exceptional services to support the sustainability journeys of our customers.

Management & Governance

The DEKRA Compliance Guidelines regulate the responsible, reliable, and strictly integrity-oriented conduct of all DEKRA employees. They are our globally binding guidelines and directives that require all employees and managers to behave ethically and in accordance with the law. The Compliance Guidelines are therefore our binding minimum standards and at the same time an orientation for everyone to comply with laws, legal standards and ethical principles on all continents. The main points of the guidelines are: Law-abiding conduct, responsibility for DEKRA's reputation, respect and integrity, leadership and responsibility, fair competition, offering and granting benefits, requesting and accepting benefits, procurements, donations, avoiding conflicts of interest, handling information, data protection and data security, and environment, safety and health. Internal compliance management with the compliance organization and corresponding processes control the implementation, guarantee and further development of the rules and measures. In 2025, we further strengthened our Compliance Management System by introducing a global CMS Policy and a Handbook for Internal Investigations to ensure transparent and consistent handling of Compliance reports.

Guidelines for data protection as well as for information security define our requirements, standards, processes, and management approach in these fields. Since 2020, DEKRA SE has been externally certified by TISAX (Trusted Information Security Assessment Exchange), an information security standard defined by the automotive industry.

The Group Quality, Accreditation and Knowledge Management function and its processes ensure in close coordination with the Service Divisions and relevant interface functions that our services fulfil the highest standards with respect to neutrality, integrity and quality.

An integration of sustainability topics in the regular budget process and makes sure that respective activities are being integrated in the financial and budget planning. Additionally, there are dedicated central budgets for specific sustainability and decarbonization issues. Further financial incentives to trigger advanced decarbonization actions, like internal carbon price mechanisms, have been implemented. Group-wide and individual sustainability targets and incentives for entities and managers further increase the integration of these actions into the regular processes.

With these internal standards and processes, our sustainability strategy is integrated in our organization and business activities.

5.2.2 Control

DEKRA applies a structured and comprehensive control system to monitor sustainability performance across all four strategic areas. Key performance indicators (KPIs) are recorded regularly, checked for plausibility, analyzed by experts, and used to derive targeted measures. All figures are integrated into DEKRA's internal and external sustainability reporting and aligned with the requirements of the GRI Standards.

Environment and Climate: Environmental management focuses on monitoring and validating data related to energy consumption, greenhouse gas emissions, business travel, fleet emissions, waste, and resource use. In addition to electricity and heating/cooling data, DEKRA evaluates renewable energy shares, paper consumption, and printing behavior. DEKRA continued to improve data quality through plausibility checks supported by documentation requirements.

Social and Human Resource Aspects: In the social domain, developments in occupational health and safety, employee demographics, diversity, attrition, and internationality are tracked systematically. Occupational accident data, training hours, and engagement outcomes are regularly assessed. DEKRA's global employee survey serves as a key instrument for monitoring employee satisfaction and commitment, providing insights for targeted improvements.

Integrity, Compliance, and Information Security: Control processes in compliance include monitoring training participation, analyzing reported incidents, and reviewing the effectiveness of preventive measures. Data protection and information security developments – supported by DEKRA's ISO 27001 and TISAX certifications – are continuously evaluated through internal training, risk assessments, and system checks.

Sustainable Procurement: Supplier screening, audit results, and compliance with sustainability requirements are monitored within procurement and supply chain management. KPIs include the share of suppliers committed to DEKRA's sustainability requirements, results of audits, and participation levels in sustainability training for procurement teams.

Cross-Functional Monitoring and Corporate Steering: Across all sustainability dimensions, DEKRA uses an integrated KPI monitoring framework and a PDCA (Plan–Do–Check–Act) cycle to evaluate progress, identify deviations, and implement corrective actions. Progress toward carbon reduction, occupational safety improvements, diversity development, and employee engagement is regularly reported to management and forms the basis for strategic steering decisions.

External Assurance and Ratings: DEKRA's sustainability reporting and GRI indicators have undergone external assurance since 2021 and will again be independently verified for the 2025 reporting year. DEKRA also achieved a Platinum rating in EcoVadis for the fifth consecutive year, scoring 93/100 - reflecting robust processes and high external confidence in DEKRA's sustainability governance and data quality.

5.3 Incentive Systems

Our employees are our most important asset, because it is through them that we are able to offer our customers worldwide the services they need. To attract, retain and develop our employees, we need to further strengthen DEKRA's competitiveness in the labor market. This is reflected in our incentive system as well as in our remuneration policy and the targets set for our managers.

In addition to financial objectives, the target agreements for managers also include non-financial objectives. Sustainability targets are part of the managers' target agreements and are aligned with the company's overall sustainability strategy. Each manager must meet sustainability targets in order to achieve her or his objectives. Our global organizational group targets are divided into a financial sustainability target and a group sustainability target, which focus on climate-related issues, as well as employee engagement and development targets. Examples include targets to reduce energy consumption and increase the use of renewable energy at DEKRA.

The Supervisory Board holds the Executive Board accountable for sustainable business development and progress on sustainability. Progress is regularly discussed at Board and management meetings.

To achieve long-term pay equity, employee development and fair remuneration, a global job architecture is being implemented. The job architecture provides a framework for defining and aligning jobs within our organization based on the nature of the work performed. It consolidates all our jobs into a consistent framework that provides clarity and transparency on assigned career levels and pay grades. Jobs that share common characteristics are grouped into job families, with each family containing comparable jobs that reflect similar job outcomes, skills, knowledge, and experience. This structure provides the basis for job leveling, pay structures and other fair compensation programs based on job value. The job architecture is also the foundation for our global governance.

In addition, we compensate our employees globally for additional or exceptional hours worked in support of our ambition to be an employer of choice. We have various bonus schemes to reward the work of our employees and to recognize their efforts and support for DEKRA.

Furthermore, we actively encourage and support our employees to adopt and improve sustainable behavior as part of our sustainability strategy. This includes involving employees in the development of the company's sustainability management through specific programs to contribute ideas for improvements in sustainable development.

Every year, our Board of Management also presents the "DEKRA Management Awards" in various categories to managers, teams, or legal entities for special achievements. As sustainability has also become an increasingly central issue for DEKRA, one of the regular Management Awards is for sustainability achievements. Since the integration of sustainability into the DEKRA vision, employees and managers at DEKRA have also had an incentive to think ahead and focus on sustainability in their daily work.

DEKRA has established a new digital and global performance process for our management within DEKRA that results in more transparency, enablement of developing and promoting talents and a continuous exchange on the achievement of the objectives. In 2024 and 2025 we implemented the second part of the

process, the bonus calculation, which simplifies the process and allows the managers to focus on their target achievement. In 2026, we will expand this global performance process to include all employees in phased rollout waves.

For 2026, the management target agreements will be further focused and simplified. This will include the centered consideration of the 1.5°C-climate target with carbon-adjusted EBIT-targets, based on the internal carbon price mechanism. Moreover, further sustainability-related targets for employee engagement, employee health & safety, and customer satisfaction will be included for all managers. In addition, individual performance targets will cover respectively material areas of sustainability (internal sustainability & business driver sustainability). This will further support DEKRA's integration of sustainability.

5.4 Innovation and Product Management

As an expert service provider in the field of safety, security, and sustainability, we are continuously working to ensure that we remain a preferred partner for future technologies and processes. The topics of innovation and future viability are particularly important to us and are also part of our core sustainability principles. For the societal challenges and trends of today and tomorrow, such as digitalization, cyber security, autonomous driving or climate change, we want to support our partners with our expertise in the best possible way.

DEKRA's overarching goal is to be the global partner for a safe, secure, and sustainable world, serving customers across all industries and geographical regions. Our sustainability-services-related goals focus on supporting customers in their efforts to achieve sustainable business practices and verifying and validating their sustainability performance and improvements, particularly with regards to business practices and sustainability of products and services.

DEKRA has defined key pillars for strategic growth in sustainability:

- **Energy Transition:** Services related to renewable and low-carbon energy solutions, such as wind and solar/photovoltaic power generation, battery storage, hydrogen technologies, and the verification of low-carbon energy carriers and fuels.
- **Sustainable Business:** Focused on assessing, verifying, and enabling improvements in both corporate and product sustainability performance across environmental, social, and governance dimensions.
- **Corporate Sustainability:** Supporting customers with ESG disclosures, GHG-related services, HSE topics, compliance with social regulations and standards, and responsible supply chain management.
- **Product Sustainability:** Providing expert services for selected focus areas—such as energy transition, vehicle/mobility, and AI/IT—helping customers design and operate products and solutions with lower environmental and social impacts.

DEKRA operates in regions where its service portfolio aligns with customer demand, leveraging a network of operational units with region-specific expertise. To ensure alignment with customer and market needs, DEKRA maintains close relationships through direct interactions, participation in trade and industry associations, and involvement in global conferences and forums. These activities enable a deeper understanding of customer expectations, regulatory requirements, and stakeholder concerns.

Additionally, DEKRA actively participates in third-party market surveys, such as those conducted by Verdantix, which benchmark service providers in ESG and Sustainability assurance and expert services.

These insights confirm DEKRA's position among the top 15 global EHS and sustainability service providers and help refine service offerings to meet customer needs effectively.

Sustainability is embedded in all DEKRA services globally, as the nature of our work involves evaluating and verifying technologies, processes, products, and systems - including vehicles - while utilizing IT, tools, and expert methodologies. Given our overarching sustainability goals, such as reducing climate impact and increasing diversity, our services are continuously evolving to enhance sustainability performance. Specific examples of these improvements are provided in various chapters of this report.

DEKRA's service portfolio spans multiple divisions - Vehicles, Digital Products, Industrial Assets, People, and Processes & Organization and Temp Work - with sustainability-driven transformations affecting all areas. The revenue distribution across regions demonstrates our broad global presence and balanced impact on sustainability efforts. In 2025, revenue contributions in € million per region were as follows:

Table 18: Revenue Distribution in € Million

	2023	2024	2025
GSA	2,557.1	2,621.5	2,722.2
SEMEA (Southern Europe, Middle East & Africa)	n.a.	730.2	753.1
NCE (Northern and Central Europe)	n.a.	517.9	539.0
AMERICAS	144.4	163.5	166.5
APAC	n.a.	260.7	261.0

Note: The figures for 2024 have been restated for SEMEA, NCE and APAC to ensure comparability following the restructuring of the DEKRA Regions

From a customer perspective, DEKRA's sustainability services play a critical role in supporting clients' sustainability development goals. Through services in climate protection, carbon footprint reduction, product sustainability, energy transition, and sustainable supply chains, we act as an enabler and trusted partner. Our testing, inspection, certification, and expert assessments create transparency and reliability, fostering trust among stakeholders, investors, regulatory authorities, and governments as well as the society.

DEKRA continuously assesses the sustainability impact of its services to ensure they align with evolving market needs and regulatory frameworks, reinforcing our role in driving sustainable transformation across industries and geographies.

5.5 Political Influence

As an expert organization and state-recognized testing body, DEKRA performs partly sovereign tasks, such as conducting periodic vehicle inspections. For us, political influence means being actively engaged in safety, security, and sustainability. To this end, we maintain continuous dialogue with relevant decision-makers and legislators. Our Head of External Affairs & Advocacy reports directly to the EVP Strategy & Corporate Development and is responsible for overseeing all political and lobbying activities.

During the reporting period, DEKRA made financial contributions to political parties totaling €18,400, in accordance with applicable legal requirements. In 2025, the CDU received €9,900, with an additional €3,000 in donations going to the CDU district associations in Ludwigsburg and Zollernalb. Contributions were also made to youth organizations relative to their membership numbers, including standing yearly offers of €4,000 to Junge Union and €1,500 to Junge Liberale. No in-kind contributions were made during the reporting period.

During the reporting period, our public policy engagement focused on legislative and regulatory initiatives at European Union and German national level that are relevant to our activities as a safety service provider and to our material topics.

At the European level, we contributed to policy processes related to the Roadworthiness Package and the broader Automotive framework, with the objective of supporting high and harmonized safety standards. We also provided input to the review of the Alternative Fuels Infrastructure Regulation (AFIR), focusing on safety and reliability aspects of infrastructure required for the transition to low-emission mobility. In addition, we engaged in cross-sectoral initiatives, including the Environmental Omnibus and Digital Omnibus packages, as well as the revision of the Cybersecurity Act. Within these processes, we communicated our perspective on the role of independent testing, inspection, and certification in supporting compliance, safety, and trust in increasingly digitalized and interconnected systems. We continued our engagement on the implementation of the AI Act, with a focus on safety considerations in high-risk applications. Furthermore, we reiterated our position regarding sustainability reporting, stating that accredited independent technical service providers can contribute to the verification of non-financial information and thereby support the reliability and comparability of reported data.

At the German national level, our activities were influenced by the formation of a new Federal Government and related policy priorities. We participated in discussions on the national implementation of selected EU legislation, including the AI Act, the NIS-2 Directive, and the Battery Regulation. Our engagement also covered regulatory developments related to the qualification of professional drivers and the reform of the national driving education system, with a focus on maintaining safety standards and supporting future-oriented competencies.

Our public policy activities are aligned with our strategic focus areas: Future Mobility, Digital Trust, and Sustainability. These activities are linked to our material impacts, risks, and opportunities, particularly regarding product and service safety, digital trust, and the transition to a sustainable economy.

DEKRA is registered in both the EU Transparency Register and the German Lobby Register of the German Bundestag, ensuring transparency in our political activities. We actively participate in numerous industry associations and expert committees, including the TIC Council, Ertico, Hydrogen Europe, CITA, ETSC, DVR, DVF, ProMobilität, Green NCAP, and Bitkom. Through these memberships, we contribute expertise to policy development and advocate for the highest standards in safety, security, and sustainability across all relevant sectors.

As member of the World Economic Forum's CEO Climate Leaders Alliance, DEKRA advocates for more ambitious decarbonization and climate adaptation framework conditions to move forward with respect to science-based climate targets and climate resilience pathways. DEKRA is also member of BAUM (Bundesdeutscher Arbeitskreis für Umweltbewusstes Management - BAUM e. V.) and UNGC (via UN Global Compact Netzwerk Deutschland e. V.) and support the advocacy for more ambitious corporate sustainability and climate responsibility framework conditions.

Key Performance Indicators on Political Influence

DEKRA's public policy engagement focuses on safety, security, and sustainability. The organization maintains ongoing dialogue with policymakers and legislative stakeholders through its External Affairs & Advocacy function. During the reporting period, DEKRA made financial contributions to political parties totaling €18,400. These contributions are disclosed in accordance with applicable legal requirements. No in-kind contributions were made during the reporting period.

Political Parties

Table 19: Financial contributions to political parties

Recipient	Contribution Type	Amount (€)	Country
Christlich Demokratische Union Deutschlands (CDU)	Financial	9,900	Germany
CDU Kreisverband Ludwigsburg	Financial	2,000	Germany
CDU Kreisverband Zollernalb	Financial	1,000	Germany
Subtotal		12,900	

Youth Organizations

Table 20: Financial contributions to political youth organizations

Recipient	Contribution Type	Amount (€)	Country
Junge Union Deutschlands	Financial	4,000	Germany
Junge Liberale e. V.	Financial	1,500	Germany
Subtotal		5,500	

Total Contributions: €18,400

5.6 Conduct that Complies with the Law and Policy

Integrity and Compliance are fundamental principles of our Corporate Governance. We are committed to fair competition and strictly reject corruption and any form of unlawful conduct. Our global DEKRA Code of Conduct sets binding standards for ethical and legally compliant behavior and guides our daily decisions.

To ensure a consistent Compliance framework, we maintain a comprehensive set of global policies and procedures. In 2025, we further strengthened our Compliance Management System by introducing a global CMS Policy and a Handbook for Internal Investigations to ensure transparent and consistent handling of Compliance reports. Additionally, we expanded our Compliance guidance by developing manuals on anti-fraud management, competition and antitrust law, conflicts of interest, and anti-corruption. Together with existing guidelines - such as the Rules of Procedure for Whistleblower Proceedings and the Gifts and Hospitality Policy - these instruments provide clear and practical orientation for all compliance relevant activities across the organization.

The Board DEKRA SE and the Top Management are clearly and expressly committed to Compliance ("tone from the top").

The Chief Compliance Officer (CCO), who reports directly to the CFO and is a member of the Executive Committee, is responsible—together with a Group wide network of Regional Compliance Officers—for communicating and implementing all Compliance policies. The CCO reports to the Board of DEKRA SE and the Supervisory Board annually and on an ad hoc basis regarding the further development of the Compliance Management System (CMS) and Compliance cases.

In 2025, the position of the Head of Group Compliance (HoC) was also filled. The HoC supports the CCO and leads the team Group Compliance. Group Compliance leads and oversees the company's global Compliance framework, ensuring adherence to laws, regulations, and internal policies across all business units. sets Compliance strategy, manages risk, drives a culture of integrity, and advises senior leadership on regulatory matters.

In parallel, a global network of data protection and information security officers ensures adherence to data protection and information security requirements.

Our group-wide DEKRA whistleblower system enables employees and external stakeholders to report potential Compliance incidents—such as legal violations, corruption, breaches of social or environmental standards, or other misconduct—quickly, anonymously, and securely. The system is publicly accessible via our company websites. In 2025, we further expanded and enhanced our internal investigation processes for Compliance reports by establishing clearly defined procedures.

During the reporting period of 2025, 229 Compliance incidents were reported in total for the whole DEKRA Group, of which 54 cases were confirmed. These cases were investigated carefully, and appropriate actions were taken. Where possible, additional measures were implemented to prevent similar incidents in the future.

Regular Compliance training, especially for employees in higher risk roles, help to ensure that our workforce is well prepared to recognize and respond to Compliance related issues and risks at an early stage. In 2025, the web based global DEKRA Compliance training for all employees of DEKRA Group was revised and further improved. Our annual Compliance training is mandatory for all employees and is continuously updated to reflect key Compliance topics. The web-based program covers essential areas, e.g.

such as integrity and conflicts of interest, anti-corruption, fair competition, diversity and inclusion, human rights, environmental protection consequences of non-compliance and the whistleblowing system.

DEKRA employees worldwide are enrolled in the mandatory Compliance training program. 76 % of the enrolled DEKRA employees finished the training in 2025. In addition, we offer occasion based and function specific trainings for individual teams or regions, for example, tailored legal and Compliance trainings for Global Procurement and Global Sales. Compliance is also a dedicated component of the global sustainability training. Moreover, DEKRA provides data protection and information security trainings for all relevant employees.

Before engaging with any business partner, the responsible management must conduct and document a risk based third party due diligence review. These internal screenings are carried out regularly according to the assessed risk level.

As TIC Council member, DEKRA also complies with the [TIC Council Compliance Code](#).

For DEKRA, Compliance signifies risk management focused on prevention. Being a fair and reliable business partner, our main Compliance goal is to avert possible Compliance violations.

The key material risks associated with our activities in the TIC sector include:

- Operational risks such as equipment malfunctions, human error, system outages, natural disasters, and supply chain disruptions.
- Accreditation risks, where the loss of accreditation may result in reduced client trust, business loss, and revenue decline.
- Reputational risks, as the TIC industry depends heavily on credibility, and any negative publicity can significantly impact business performance.
- Compliance risks, since TIC companies must adhere to numerous regulations and standards, and non-compliance can lead to legal and financial consequences.

We mitigate these risks through our Risk Management, Quality Management, and Legal & Compliance functions, supported by a broad range of targeted trainings.

Functions exposed to higher corruption and bribery risks include Sales, Global Procurement, and technical experts involved in certification, testing and auditing.

We place great importance on managers demonstrating Compliance in a clear and consistent manner. Group Internal Audit conducts regular, risk-based reviews to assess whether the DEKRA Code of Conduct is properly implemented across all areas and regions worldwide and to identify any indications of potential violations.

In 2025 we have been again successfully audited with respect to the TIC Council Compliance Principles. The audit covers the whole DEKRA Group.

Outlook

For 2026, we plan to continue strengthening our Compliance Management System with a focus on monitoring and continuous improvement. As part of our Compliance program, we will again publish and provide several key documents on core Compliance topics. We also aim to enhance the global handling of reports submitted through our whistleblowing system. In addition, we will further expand our training offerings.

Key Performance Indicators on Compliance

Key Performance Indicator GRI 205-1: Operations assessed for risks related to corruption

Our Compliance policies and prevention measures are in accordance with the United Nations Convention against Corruption. Group Internal Audit reviews Management & Organization, Human Resources, and Legal & Compliance topics as part of its audit activities.

Key Performance Indicator GRI 205-3: Incidents of corruption

There were 15 confirmed incidents of minor corruption. In all cases, these were situations in which technical engineers in a South American country accepted smaller monetary amounts to overlook defects in vehicles. In all 15 cases the contracts with the respective employees were terminated.

There were no confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.

There were no public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

Table 21: Incidents of corruption

Year	Incidents of corruption
2025	15
2024	5
2023	1

Key Performance Indicator GRI 2-27: Compliance with laws and regulations

Significant fines and sanctions: After exposure of the Compliance misconducts as mentioned in Key Performance Indicator GRI 205-3 above the employment contract with the respective employees were terminated. No fines or sanctions were imposed on DEKRA.

Table 22: Significant fines and sanctions

Year	Significant fines and sanctions
2025	0
2024	0
2023	0

Key Performance Indicator GRI 406-1: Incidents of discrimination

As part of our commitment to fostering an inclusive and respectful work environment, we track and address incidents of discrimination. In 2025, a total of 72 incidents of discrimination were reported across our organization (73 in 2024). Each case was thoroughly assessed, and appropriate actions were taken based on the findings:

- 63 cases have been closed, with no further action required.
- 9 cases remain under investigation, with remediation plans currently being implemented.

Table 23: Incidents of discrimination

Year	Incidents of discrimination (reported)	Incidents of discrimination (confirmed)
2025	72	9
2024	73	11
2023	16	3

To strengthen our workplace culture and actively prevent discrimination, we have introduced a series of corrective and preventive measures, including:

- Updates and clarifications to local policies and guidelines to ensure that unacceptable behaviors are clearly defined, communicated, and understood.
- Awareness initiatives, such as creating and distributing informational materials.
- Targeted management interventions, including verbal warnings and mandatory communication training.
- Reassigning employees to alternative roles when appropriate.
- Termination of employment in cases requiring decisive action.

We remain committed to continuously improving our policies and fostering a work environment where all employees feel valued and respected.

6 Annex

6.1 NAP Business and Human Rights

1. Human rights policy statement

- a.) State whether your company has its own corporate guidelines for upholding human rights and whether they also encompass the ILO's core labour standards.*
- b.) Has the company management approved the policy statement?*
- c.) Describe your company's internal and external communication on the topic of human rights.*
- d.) At which level is responsibility for human rights concerns enshrined? (CSR-RUG checklist 1b)*
- e.) Define the reach that your guidelines have (which sites, including subsidiaries etc.).*

The DEKRA Social Standards embody our declaration of principle to respect labor and human rights. DEKRA positions itself as a company that is strongly committed to complying with internationally recognized human rights and social standards both within the company and throughout the supply chain. These include, among others, the UN Guiding Principles on Business and Human Rights (UNGPs) and standards of the International Labor Organization (ILO), the Universal Declaration of Human Rights of the United Nations General Assembly (UDHR), and the European Convention on Human Rights (ECHR).

The DEKRA Social Standards are adopted and signed by the DEKRA Board of Management. They are reviewed on an ongoing basis and adapted as necessary.

Internal and external communication take place at DEKRA as follows:

- The current version of the [DEKRA Social Standards](#) is available on the DEKRA website. They apply to the entire DEKRA Group and extend to all locations and controlled Group companies.
- The DEKRA Social Standards are actively communicated to our employees as part of the mandatory sustainability training.
- In relation to our suppliers, our interests regarding human rights are set out in our [General Purchasing Conditions](#) and in our [Sustainability Supplier Code of Conduct](#). In addition, we also refer directly to the DEKRA Social Standards in the Sustainability Supplier Code of Conduct.
- The [DEKRA Sustainability Magazine](#) provides an overview of activities, progress and goals in the areas of Environment & Climate, Employees & Society, Supply & Value Chain and Management & Governance.

The Board of Management of DEKRA SE, based on the inputs made available by the Global human rights officer, is responsible for overarching human rights topics. The responsible member of the Board of Management ensures development of the topic by Compliance office and the Global human rights officer and receives regular reports on human rights activities during human rights management reviews.

The DEKRA Social Standards apply to the entire DEKRA Group. The DEKRA Social Standards and Human rights Policy are so far available in German and English.

2. Procedures for the identification of actual or potential adverse impact on human rights

a.) State whether and how your company analyses human rights risks (caused by your business activities, your business relations, your products and services, at its sites, due to political parameters) (criterion 17, checklist aspect 4).

b.) Are especially vulnerable groups of people incorporated into the risk assessment?

c.) What is your company's assessment of the human rights risks and its ability to counter these itself?

d.) How are human rights risks incorporated into your company's risk management?

Our processes for fulfilling human rights due diligence obligations are based on investigation pursuant to the German Law on Due Diligence in the Supply Chain (LkSG) whether risks to human rights arise from our business activities.

In 2025, our Company:

- Based on the abstract risks analysis conducted in 2024, conducted a contextualized analysis of our human rights risks to prepare a deriving measures set considering our own business units and the supply chain.
- In addition, and for the procurement activities, a suitable software-based tool for analyzing human rights risks was evaluated and implemented.
- To ensure that concerns and complaints, including human rights risks or violations, are handled appropriately, a comprehensive complaints system (DEKRA whistleblower system) was established. In this context, rules of procedure have also been created to show affected persons how the complaint procedure in the DEKRA whistleblower system works and how they can use it.
- Through these measures, DEKRA SE strives to fulfill its due diligence obligations regarding human rights.
- With reference to sustainability- or human rights-related risks in our supply chain, suppliers are reviewed by means of a self-assessment (SAQ) before entering business relationships. If necessary, audits are also carried out on selected existing suppliers, which also consider the topic of sustainability and human rights.

Vulnerable groups in the context of human rights are populations that are often treated in a discriminatory manner or require special attention to avoid potential exploitation. These groups are more frequently exposed to discrimination or other human rights violations than others.

To prevent risks at DEKRA, further measures have been implemented, such as the creation of a function for global diversity and inclusion within Human Resources management, as well as the creation of a Group policy for Diversity, Inclusion and Equal Treatment.

With reference to risks of the own business unit on human rights topics, a proven instrument for risk assessment of the legal entities is in place within the scope of the audits carried out by Internal Audit.

3. Measures to review effectiveness / Element: grievance mechanism

- a.) Is there training for employees in the area of human rights?*
- b.) State whether and how the upholding of human rights is checked.*
- c.) Describe any internal grievance mechanisms and clearly assigned responsibilities within the company or explain how access to external grievance mechanisms is ensured.*
- d.) Do whistle-blowing mechanisms also apply to suppliers?*

At DEKRA, we attach great importance to raising our employees' awareness of sustainability and human rights. This is achieved through a range of measures that are integrated into our mandatory training courses on sustainability and compliance.

Among other things, our training courses focus on imparting knowledge of human rights. These training sessions are mandatory for all DEKRA employees and serve to raise awareness of these important issues and ensure that our employees are able to act accordingly.

We have also implemented a complaints system (DEKRA whistleblower system) that allows our employees to anonymously report concerns or violations of our policies. This system promotes a culture of openness and transparency and helps us meet our sustainability and human rights obligations.

In addition to these measures, we provide special training for our procurement staff. In these training sessions, employees are specifically trained on the topic of sustainability and human rights in the supply chain. This ensures that our purchasing decisions are in line with our sustainability and human rights commitments.

Through the above measures, we ensure that sustainability and human rights are embedded in all areas of our organization and that our employees have the necessary knowledge and skills to implement these values in their daily work.

Regarding the risks of the company's own business area in relation to human rights issues, a tried-and-tested risk assessment tool based on self-assessment complemented with interviews already existed for the legal entities.

About sustainability and human rights risks in the supply chain, DEKRA conducts a self-assessment of suppliers (SAQ) prior to the start of business relationships. For selected existing suppliers, audits are carried out as needed that also take sustainability and human rights issues into account.

To ensure that violations of human rights can be reported, investigated and dealt with, we have set up the DEKRA whistleblower system as a further element in monitoring compliance with human rights. Reports can be submitted both by our employees and by external persons. In this context, a set of procedural rules has also been created that shows affected persons how a complaint procedure in the DEKRA whistleblower system works.

The whistleblowing system consists of several components:

- There is a clearly defined process that specifies all the steps required to process whistleblowing. In addition, there are specifications that uniformly define the rights and obligations of the persons involved, such as the whistleblower, the accused, or the investigating body (internal and external rules of procedure).

- The DEKRA whistleblower system is based on an IT solution that makes it easier for whistleblowers to report their information and carry out the entire process documentation.
- Responsibilities within DEKRA about the whistleblower system are clearly assigned. There are persons responsible for the DEKRA whistleblower system within a department. Compliance Office acts as the central point of contact. Each of the 6 Regions of the Company has its regional compliance officer who can also conduct investigation and instruction of the cases and complaint.

In the event of complaints and suspected cases relating to social standards and human rights and other compliance-related information, affected employees, business partners, suppliers or other stakeholders can contact the Global human rights officer openly or, if they wish, anonymously via the [DEKRA whistleblower system](#). This whistleblower channel is publicly available in all major languages.

4. Human rights due diligence obligations in the value chain

a.) Is there a suppliers' code of conduct that comprises the four ILO core labour standards?

b.) State whether and how a check is performed for human rights risks prior to entering into a business partnership.

c.) Are suppliers given training on human rights?

d.) What processes does your company use to guarantee that its suppliers uphold human rights?

e.) Do you implement measures (jointly with suppliers) in the event of a conflict or do you work with other stakeholders? If so, which ones?

f.) What redress policies are there? Report on incidents in the reporting period.

DEKRA requires its suppliers to comply with sustainability standards set out in the General Purchasing Conditions and in the DEKRA Sustainability Supplier Code of Conduct. Both the General Purchasing Conditions and the DEKRA Sustainability Supplier Code of Conduct also require compliance with the ILO's "core labor standards".

Before entering business relationships, suppliers are checked by DEKRA by means of a self-assessment questionnaire (SAQ). In the Sustainability section, information, and evidence of compliance with the principles of the Sustainability Supplier Code of Conduct are requested. The answers and the degree of compliance with our requirements play a role in the evaluation of our suppliers and the selection process.

DEKRA offers regular free sustainability training courses in the so-called Letter to suppliers - a letter with a voluntary training offer to suppliers.

In addition to anchoring preventive measures such as the General Terms and Conditions of Purchase and the DEKRA Sustainability Supplier Code of Conduct, risk-oriented audits are carried out at existing suppliers. These audits also consider the issues of sustainability and human rights. In the event of detected violations, a corrective action plan with a timetable is drawn up, which must be implemented by the supplier concerned.

In the event of a conflict or tip-off, DEKRA has implemented a whistleblowing system that makes it possible to anonymously report concerns or violations of our guidelines. Any reported conflict will be managed appropriately, and necessary measures will be taken to find a solution and avoid future incidents. In doing so, DEKRA deals appropriately and cooperatively with all parties involved, including suppliers and other stakeholders. This ensures that we live up to our commitments in terms of sustainability and human rights and maintain a positive and constructive relationship with our partners.

If violations are found in the audit, DEKRA prepares a corrective action plan that must be implemented by the supplier concerned within a reasonable timeframe. DEKRA strives to work cooperatively with the supplier to find solutions that deepen the partnership or respective supplier relationship.

Currently, there are no processes for redress apart from legal action. As of the end of 2024, we are not aware of any human rights violations in our supply chain.

7 GRI Index

7.1 Goal and Scope of this Index

In order to take the globally organized group structure into account, DEKRA chose to report along the GRI Standard as the internationally leading sustainability reporting standard.

This report is based on our formal sustainability reporting, which is also available on our [homepage](#). We hereby report additional information (i.e., management program and GRI content index) to inform our stakeholders on our sustainability management, standards, processes, targets, and results in accordance with the GRI Standard¹.

Within our GRI Content Index (see [7.3 GRI Content Index](#)) we include direct links and references to DEKRA's sustainability information as outlined above.

The reporting period is composed of the year 2025 (January 1, 2025 – December 31, 2025) and contains information as required in GRI Standards 2021.

¹ Global Reporting Initiative (GRI) is the independent international organization – headquartered in Amsterdam with regional offices around the world – that helps businesses, governments and other organizations understand and communicate their sustainability impacts.

7.2 Management Program

For all material topics identified through DEKRA's internal double materiality assessment (see [Chapter 2.4 Materiality & Stakeholder Engagement](#)), dedicated management programs have been defined to operationalize and monitor the Group's sustainability objectives. These management programs are designed to follow up on the overarching 2025 targets and the relevant sub-targets approved by the Board.

For each material topic, central and decentralized actions are defined by the responsible corporate and regional functions. Progress against targets is monitored regularly, at least annually, in line with internally defined timelines and integrated into DEKRA's sustainability controlling and reporting processes. The management programs ensure a consistent, Group-wide approach to managing sustainability impacts across DEKRA's operations and value chain.

Management program for material topics with overarching 2025 targets and key measures:	Status (2023) (from low ○○○○○ to high ●●●●●)	Status (2024) (from low ○○○○○ to high ●●●●●)	Status (2025) (from low ○○○○○ to high ●●●●●)
Carbon emissions, climate protection and adaptation (incl. energy efficiency and sustainable buildings)	●●●○○	●●●○○	●●●●○
Target: Carbon emissions reduction in Scope 1, 2 and Business Travel in line with 1.5° SBTi target path (base year 2019)	-26% total -39% relative per revenue	-35% total -48% relative per revenue	-44% total -57% relative per revenue
Sub-targets for all DEKRA Regions: 7.5% year on year carbon intensity reduction, 100% green electricity in 2025, >4% renewable energy production in 2025, 10% building energy intensity reduction in 2025 compared to 2019, 60% fleet emissions reduction in 2025 compared to 2019			
Actions:			
Implemented the DEKRA Climate Impact Program as the central framework for climate responsibility management, including an internal carbon pricing mechanism for steering purposes.			

- Validated science-based climate targets aligned with the 1.5 °C pathway.
- CDP Climate Change rating improved to Leadership Level A- in 2024, maintained Leadership Level in 2025.
- Advanced decarbonization through renewable electricity, PPAs, biomethane sourcing, renewable energy generation capacity increase, and fleet electrification (incl. first BEV trucks): **New additions to fleet have to be 0 g CO₂e/km (WLTP) vehicles as of January 1st, 2024.**
- Implementation of energy efficiency measures in buildings and replacement of fossil fuel-based energy systems in line with the targets set by the internal carbon price mechanism.

Outlook:

- Update of 1.5°C-compliant decarbonization and renewable energy target as well as DCI evolution target (part of DEKRA Sustainability Impact 2030+ targets).
- Further integrate climate targets and internal carbon pricing into planning and controlling processes.
- Internal Decarbonization Enablement & Planning Program to further professionalize and link systematic decarbonization and budget planning.
- Further actions in heat (e.g. heat grid at the global HQs in Stuttgart, Germany) and fleet decarbonization (incl. further BEV trucks).
- Further expansion of renewable energy generation capacities (incl. regular PV-projects, innovative on-site wind energy, and, on-roof PV on not yet electrified trucks in DEKRA Denmark)
- Expansion of climate scenario analyses and their integration into existing processes.
- Develop a structured, stand-alone climate transition plan.
- Integration of decarbonization criteria into new policies regarding global real estate and business travel.

Employee development and training	●●●○○	●●●○○	●●●●○
Target: +20% employee engagement Increase employee engagement by 20% by 2025 (vs. 2019). This means from 46 (2019) to 55 (2025) for our global employee engagement score.	+11%	Due to our bi-annual data collection cycle, no figure is available for 2024 ¹	+20%
Target: >5 training days per employee: Increase average annual training days per employee to >5 days by 2025.	6.1 (target achieved, retention desired)	6.2 (target achieved, retention desired)	5.4 (target achieved)

Actions:

- Aligned HR management with diversity, inclusion and equality objectives across the employee life cycle.
- Measured and monitored employee engagement through the Global Engagement Survey.
- Used the DEKRA Global LMS as the Group-wide digital learning platform.

- Supported global learning strategy through the Center of Excellence for Learning & Development.
- Implemented a first wave of standardized mandatory digital trainings in 2025 covering sustainability, data protection, information security, health & safety and compliance.
- The fifth Global Engagement Survey of employees was conducted in 2025. By conducting a follow-up process that was centered on the employees, improvement actions are performed throughout the entire year.

Outlook:

- Rollout of new performance management process across all legal entities
- Introduction of mandatory AI training module
- Further digitalization and personalization of learning via SAP SuccessFactors (evolve project)
- Continue and further develop mandatory digital trainings to increase effectiveness and completion rates.
- Strengthen monitoring and reporting of training participation and outcomes.

Diversity, anti-discrimination, inclusion and equal opportunities:

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Target: +15% management gender diversity:

We aim to increase diversity in our management teams in terms of gender distribution by >15% by 2025 (vs. 2019). This means from 17% (2019) to >20% (2025).

+15% (achieved, further increase desired)

+24% (achieved, further increase desired)

+30% (achieved)

Actions:

- Global Policy for Diversity, Inclusion and Equal Treatment
- Dedicated Diversity & Inclusion governance and steering committee
- Inclusive recruitment measures (gender-neutral job ads, vendor shortlists with $\geq 1/3$ female candidates)
- Global onboarding program in 17 languages
- Promotion of female leadership via EmpowHER, EmpowME and Grow Beyond mentoring programs
- DEKRA Diversity Day and global awareness initiatives
- Language Tandem program fostering intercultural understanding
- Monitoring of pay equity, Gender Pay Gap and remuneration ratios

Outlook:

- Further increase female managers quota
- Global talent acquisition training incl. D&I topics by 2027

- Global pay equity analysis and job architecture rollout
- Continued integration of D&I across the full employee lifecycle

Working conditions (incl. secure employment, social dialogue, health and safety)

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Target: -30 % accident rate:

-7%²

-20%²

-39%²

We aim to reduce our accident rate by 30% by 2025 (compared to 2018).

Actions:

- Implementation of the Safety Culture House (Leading, Managing, Living Safety)
- Clear leadership accountability with safety targets linked to management incentives
- Global EHS governance with regional, country and works council involvement
- Expansion of ISO 45001 management systems (113 sites; 45% of core staff covered)
- Standardized risk assessments, inspections and preventive measures incl. temporary workers
- Use of lagging and leading indicators with focus on Serious Injury & Fatality potential (SIFp)
- Global safety+ program and strong employee engagement
- Comprehensive well-being and mental health initiatives

Outlook:

- Implementation of a global incident reporting system with enhanced SIFp focus
- Further embedding SIF Prevention into leadership and frontline work
- Shift from analysis to implementation and learning
- New ambition under Strategy 2030+: LTIR < 0.5 by 2030 (from 2026 reporting)

Sustainability-related services / solutions

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Target: Increase Sustainability Services revenue

Progress ongoing (service portfolio defined)

Progress ongoing (monitoring set-up ongoing)

Achieved, SuS revenue €300M³

Actions:

- Service portfolio: > 500 tailored support services to master energy transition, environmental, social and governance (ESG), and circular economy policies (please see also [Sustainability Services](#))

- [Energy transition](#): Development and Enhancement of testing, certification, inspection, expert, and training services that relate to the technologies underlying the turnaround in energy policy, in particular hydrogen, photovoltaic, wind energy, and batteries
- [ESG](#): Development of services that support companies, financial service providers and investors in implementing and reviewing sustainability strategies, for example regarding the stipulations of ESG ratings or EU taxonomy
- [Circular economy](#): Provide support to sustainable, climate-friendly, and circular-system companies and supply chains, DEKRA has also started creating and expanding its verification and validation services in the realm of sustainability
- Environmental impact of service delivery: pilot studies on carbon footprint of service delivery for services from all DEKRA Service Divisions; derive optimization potentials, as the expansion of remote service delivery; information of customers on such impacts and the respective “product/service carbon footprints” (Please see also [Case Study DEKRA Services](#)).

Outlook:

- We aspire to further scale sustainability-related services across all divisions and aim for € 450M annual revenue (based on sales opportunities won in Energy Transition & ESG Services) in 2030.
- Further innovation through dedicated sustainability expert units in all Service Divisions

Note:

¹ Please see 2023 data for current status, as the Global Employee Engagement Survey is conducted bi-annually (no survey in 2024).

² For the accident rate we use the unit of a Thousand-Employee Quota. Due to a methodological adjustment in 2024 (retrospective exclusion of commuting accidents), the 2018 TEQ value was restated from 18 to 14.4. The reported reduction of –39% is based on this methodologically consistent baseline.

³ Sustainability Services (SuS) are strategically anchored as a key business driver; the portfolio comprises >500 defined services, with service-specific revenue of €300 million in 2025 (based on sales opportunities won in Energy Transition & ESG Services)

Management program and key measures for material topics without overarching quantitative 2025 targets:

	Status (2023) (from low ○○○○○ to high ●●●●●)	Status (2024) (from low ○○○○○ to high ●●●●●)	Status (2025) (from low ○○○○○ to high ●●●●●)
Compliance, integrity and ethical behavior	●●●○○	●●●●○	●●●●○

Target: Ensure a Group-wide culture of integrity and zero tolerance for non-compliance by preventing, detecting and consistently addressing compliance risks across all business activities.

Actions:

- Binding global standards for ethical and legally compliant behavior are defined through the DEKRA Code of Conduct, applicable to all employees and managers worldwide.
- The Compliance Management System was further strengthened through a global CMS Policy and standardized procedures for internal investigations.
- The Compliance framework was expanded through additional global policies and manuals covering key risk areas such as anti-corruption, antitrust, conflicts of interest and fraud prevention.
- Compliance governance was reinforced through clear “tone from the top” and dedicated roles, including the Chief Compliance Officer, the Head of Group Compliance and a global network of Regional Compliance Officers.
- Risk-based internal investigations and regular audits by Group Internal Audit are conducted to assess implementation of the Code of Conduct and identify potential violations.
- Mandatory global Compliance training and targeted, role-specific trainings support awareness of integrity, anti-corruption, fair competition and compliance risks.
- Risk-based third-party due diligence is performed prior to engaging business partners.
- DEKRA complies with the TIC Council Compliance Code and successfully completed a Group-wide audit against the TIC Council Compliance Principles in 2025.

Outlook:

- Further strengthen the Compliance Management System with a focus on monitoring and continuous improvement.
- Publish and update key compliance documents on core compliance topics as part of the Compliance Program.
- Enhance the global handling and follow-up of reports submitted through the whistleblower system.
- Further expand compliance training offerings, including role-specific and risk-based formats.

Information-related impacts and digital responsibility



Target: Ensure responsible, secure and lawful handling of information and digital technologies by embedding data protection, information security and ethical digital practices into all business processes worldwide.

Actions:

- Group-wide policies and procedures for data protection and information security
- Global network of data protection and information security officers ensuring compliance with legal and internal requirements
- Mandatory employee trainings on data protection and information security, integrated into global standards and sustainability training
- Risk-based controls and internal procedures to prevent misuse, data breaches and non-compliance

Outlook:

- Further strengthening of digital responsibility through improved data monitoring and centralized HR and compliance systems (e.g. SAP SuccessFactors)
- Continuous enhancement of training and awareness to address evolving digital and information-related risks

Personal safety of consumers and end users



Target: Protect consumers and end users from harm by ensuring that products, services and digital solutions provided or assessed by DEKRA meet the highest standards of safety, quality, reliability and regulatory compliance.

Actions:

- Provision of independent testing, inspection and certification (TIC) services to ensure safety, quality and compliance of products and systems
- Application of internationally recognized standards and regulatory requirements across service lines
- Integration of safety, risk prevention and quality assurance into service development and delivery
- Continuous qualification and training of technical experts involved in testing, inspection, auditing and certification

Outlook:

- Ongoing adaptation of services to emerging safety risks, technologies and regulatory changes
- Continued focus on prevention, reliability and trust to safeguard consumers and end users

Political influence, including lobbying activities



Target: Ensure that any political engagement or advocacy activities are conducted transparently, responsibly and in full compliance with applicable laws, internal policies and ethical standards, while safeguarding DEKRA's independence and integrity.

Actions:

- Conducted political engagement transparently and in line with internal policies.
 - Ensured governance and compliance oversight of political influence.
 - Binding DEKRA Code of Conduct setting standards for lawful and ethical behavior
 - Clear internal guidance on integrity, conflicts of interest, anti-corruption and fair competition relevant to public policy engagement
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Outlook:

- Further formalize processes for steering and reporting political influence.
- Strengthen integration into the compliance management system.
- Further strengthening of guidance, monitoring and awareness related to political influence and lobbying activities

7.3 GRI Content Index

DEKRA SE has reported in accordance with the GRI Standards for the period January 1, 2025 - December 31, 2025 (GRI 1: Foundation 2021).

If not stated differently, in this GRI content index we refer to the previously given information within this Sustainability Report, that is also published on our [homepage](#).

7.3.1 General Disclosures (GRI 2)

GRI	GRI Disclosure requirement	Information	Reference
2-1	Organizational Details		
	2-1-a Legal name	DEKRA SE	
	2-1-b Nature of ownership and legal form	European public limited-liability company (Societas Europaea) The shares in DEKRA SE are not listed and are 100% privately owned by DEKRA e.V.	For further particulars, see Imprint
	2-1-c Location of headquarters	Stuttgart, Germany	
	2-1-d Countries of operation	60+ countries	Please see also Financial Report 2025 , p. 86
2-2	Entities included in the organization's sustainability reporting	The term "DEKRA" refers to the DEKRA Group. The report covers all DEKRA Group companies	Please see also Financial Report 2025 , p. 86
2-3	Reporting period, frequency, and contact point		

	2-3-a Reporting period and frequency for sustainability reporting	January 1 to December 31, 2025 Reporting takes place annually.	Please see also Chapter 2.1 Scope of this report , p.5
	2-3-b Reporting period for financial reporting	January 1 to December 31, 2025	Please see also Financial Report 2025 , p. 36
	2-3-c Publication date of report	Publication of Sustainability Report & GRI Index in July 2026	
	2-3-d Contact point for questions	DEKRA e.V. Corporate Sustainability (V5) Handwerkstraße 15 70565 Stuttgart sustainability@dekra.com	
2-4	Restatements of information	There are no relevant changes with respect to the material topics in the current report. There have been changes in single data points, which are mentioned directly in the chapters and tables. There were no major restatements.	
2-5	External assurance		
	2-5-a Policy and practice of external assurance	Our sustainability reporting has been externally verified ("limited assurance") by GUTcert. The external assurance is in line with the AA1000 Assurance Standard.	
	2-5-b Link to assurance report	The assurance certificate is available on our homepage .	
2-6	Activities, value chain and other business relationships	Primary Services – Professional Services Testing, Inspection & Certification Industry (TIC sector)	Please see also Chapter 2.2 About DEKRA and its Value Chain , p. 5

2-7	Employees	Total employees (incl. temporary employees (TE)): 48,155 Total employees (without TE): 32,874	Please see also Chapter 4.1 Human Resources , p. 28
2-8	Workers who are not employees	This information is currently not available. We are working on the respective processes to report this key performance indicator in future reports	
2-9	Governance structure and composition	The governance structure of DEKRA SE is established under a two-tier system and comprises the Supervisory Board and the Board of Management. The Board of Management is responsible for managing DEKRA SE whereas the Supervisory Board supervises the work of the Board of Management and appoints and removes members of the Board of Directors. In accordance with the two-tier system under which DEKRA SE is established, none of the members of the supervisory board is at the same time an executive of DEKRA. The Supervisory Board has established a personnel committee (<i>Personalausschuss</i>) which prepares decisions of the Supervisory Board in relation to members of the Board of Management. The Supervisory Board of DEKRA SE comprises twelve members whereof six represent the employees and six members represent DEKRA e.V. as the sole shareholder. Members of the supervisory board are in principle elected for a term ending with the general meeting which resolves upon exoneration for the fifth fiscal year after the beginning of the term of office (thereby not counting the fiscal year during which the term begins), however in no event for no longer than six years. Both the employee and the shareholder representatives aggregate a wide range of industry expertise in the Supervisory Board.	

		With respect to the targets set for the ratio of women and the level of achievement in the main governance bodies of DEKRA, please see Financial Report 2025, p. 11. For further particulars on members of the Supervisory Board and of the Management Board, please see Financial Report 2025, p. 84	
2-10	Nomination and selection of the highest governance body	The six employee representatives in the Supervisory Board are designated by the works council of DEKRA SE. Four members represent German employees, and two members represent French employees. The shareholder representatives on the Supervisory Board of DEKRA SE are elected by DEKRA e.V. as the sole shareholder. Members of the Management Board are appointed by the Supervisory Board. DEKRA has set targets for the ratio of women in the Supervisory Board, the Management Board and in the two managerial levels below the Management Board.	
2-11	Chairperson of the highest supervisory body	Chairmen of the Supervisory Board during the reporting period: Stefan Kölbl In accordance with legal requirements, the chairmen of the Supervisory Board have not been at the same time senior executives of DEKRA SE. Chairmen of the Management Board of DEKRA SE during the reporting period: Stanislaw Zurkiewicz	
2-12	Role of the highest supervisory body in overseeing the management of impacts	The Management Board is responsible for overseeing the management of impacts with respect to sustainable development. Within the Management Board team, the CFO is the responsible board member for sustainability.	Please see also Chapter 5.1 Responsibility, p. 59 and Chapter 5.3 Incentive Systems, p. 63

		The Management Board has mandated a stand-alone interface function, with direct report to the CFO, to manage corporate sustainability and the interfaces to the relevant corporate functions and departments with responsibility for ESG-related topics. The Management Board is regularly updated and informed, to take decisions on further developing sustainability-related strategies, policies, and targets. Relevant internal stakeholders are involved in this respect. Via materiality assessment and respective stakeholder input, also stakeholder input is considered. The Supervisory Board is regularly informed about material sustainability-related strategies, policies, targets and progress by way of written and oral reporting. The Supervisory Board holds the Management Board accountable for sustainable business development and sustainability progress.	
2-13	Delegation of responsibility for managing impacts		Please see Chapter 5.1 Responsibility , p. 59 and Chapter 5.3 Incentive Systems , p. 63
2-14	Role of the highest governance body in sustainability reporting	The Supervisory Board and the Management Board is regularly informed on the sustainability reporting and the underlying sustainability activities. Sustainability reporting is approved by the Management Board. The annual sustainability report is part of the Supervisory Board meeting/s and in advance shared with the Supervisory Board members.	Please see also Chapter 5.1 Responsibility , p. 59 and Chapter 5.3 Incentive Systems , p. 63
2-15	Conflicts of interest	Beyond mandatory statutory rules to mitigate conflicts of interest, DEKRA encourages members of its Supervisory Board and of its Management Board to disclose potential conflicts of interest. Relevant stakeholders take into account potential conflicts of interest when making decisions on the appointment of	

		shareholder representatives in the Supervisory Board or of members of the Management Board.	
2-16	Communication of critical concerns	DEKRA has established an integrated risk management process which includes reporting of ad-hoc, strategic and short or medium-term risks. The Management Board is kept informed on a regular basis of the current risk situation, changes of such, and of countermeasures. Findings are also regularly on an annual basis reported to the Supervisory Board	For more details, see also Financial Report 2025 , p. 22: Risk management process
2-17	Collective knowledge of the highest governance body	There is no specific central program to skill-up the Supervisory Board members with respect to sustainable development. Supervisory Board members are informed about the relevant sustainability concerns and receive supporting documents in advance to the formal Supervisory Board meetings. The Management Board is regularly updated and informed by the Head of Corporate Sustainability and the Heads of the respective functions with responsibility for ESG-related issues. General knowledge on sustainability is provided to all managers including the Management Board Team also via an internal sustainability training program (focusing on sustainability as global challenge; social sustainability, including labor and human rights, diversity & anti-discrimination; governance, ethics & integrity; supply chain sustainability; sustainability standards & initiatives, and environment & climate).	
2-18	Evaluation of the performance of the highest governance body	The Supervisory Board holds the Management Board accountable for sustainable business development and progress on sustainability. Progress is regularly discussed at Supervisory and Management Board meetings.	Please see also Chapter 5.3 Incentive Systems , p. 63
2-19	Remuneration policies	See Financial Report 2025 , p. 82: "Remuneration of the members of the Management Board" & "Remuneration	

		of the members of the Supervisory Board". Additional information is currently not published due to confidentiality constraints.	
2-20	Process to determine remuneration	Decisions on the remuneration of members of the Board of Management are prepared by the personnel committee (<i>Personalausschuss</i>) of the Supervisory Board and resolved upon by the plenum of the Supervisory Board.	Please see also Chapter 5.3 Incentive Systems , p. 63 with respect to remuneration policies for the levels below the Board of Management.
2-21	Annual total compensation ratio	Due to confidentiality constraints, the annual total compensation ratio of the highest-paid individual to the median annual total compensation for all employees has not been published for 2025. Compensation ratios are being monitored internally.	
2-22	Statement on sustainable development strategy	Board Statement: Strategies & Targets DEKRA	Please see also Chapter 2.3 Strategic Analysis and Action , p. 11
2-23	Policy Commitments	DEKRA is committed to a sustainable development and integrates this commitment in its internal set of policies and guidelines. DEKRA is further committed to the ten principles of the UN Global Compact (UNGC) and the UN Sustainable Development Goals (SDGs) as well as to a 1.5°C climate target according to the Science Based Targets initiative (SBTi) .	Please see also Chapter 2.5 Objectives , p. 15 and Chapter 5.2.1 Rules and Processes , p. 60
2-24	Embedding Policy commitments		Please see Chapter 5.2.1 Rules and Processes , p. 60; Chapter 4.3 Human Rights , p. 47 and Chapter 5.6 Conduct that Complies with the Law and Policy , p. 68
2-25	Processes to remediate negative impacts		Please see Chapter 4.3 Human Rights , p. 47

2-26	Mechanisms for seeking advice and raising concerns		Please see Chapter 5.6 Conduct that Complies with the Law and Policy , p. 68
2-27	Compliance with laws and regulations		Please see Chapter 5.6 Conduct that Complies with the Law and Policy , p. 68
2-28	Membership associations		Please see Chapter 5.5 Political Influence , p. 66
2-29	Approach to stakeholder engagement		Please see Chapter 2.4 Materiality & Stakeholder Engagement , p. 12
2-30	Collective bargaining agreements		Please see Chapter 4.1.1 Employment Rights , p. 28

7.3.2 Material Topics (GRI 3)

GRI	GRI Disclosure requirement	Information	Reference
3-1	Process to determine material topics	Based on the insights of our different stakeholder dialogue and input formats as well as on permanently ongoing analyses and management consultations with responsible functions and experts, most material topics are identified in an internal double materiality assessment. As a result of the materiality analysis following topics have been identified as material topics.	Please see also Chapter 2.4 Materiality & Stakeholder Engagement , p. 12
3-2	List of material topics	• Carbon emissions, climate protection and adaptation • Energy efficiency and sustainable buildings • Sustainability-related services / solutions • Working conditions (incl. secure employment, social dialogue, health and safety) • Employee development and training • Diversity, anti-discrimination, inclusion and equal opportunities • Information-related impacts for consumers and/or end-users • Personal safety of consumers and/or end-users • Political influence (incl. lobbying activities) • Compliance, integrity and ethical behavior Digital responsibility	Please see also Chapter 2.4 Materiality & Stakeholder Engagement , p. 12
3-3	Management of Material Topics	The management of material topics is described within our published management program within the Sustainability Report of DEKRA . Please see below charts for detailed references.	Please see also Chapter 7.2 Management Program , p. 77

Carbon emissions and climate protection (GRI305: Emissions 2016)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of emissions as material topic		Please see Chapter 7.2 Management Program , p. 77 and Chapter 3.2 Greenhouse Gas Emissions , p. 20
305-1	Direct (Scope 1) GHG emissions		Please see also Chapter 3.2 Greenhouse Gas Emissions , p. 20
305-2	Energy indirect (Scope 2) GHG emissions		Please see also Chapter 3.2 Greenhouse Gas Emissions , p. 20
305-3	Other indirect (Scope 3) GHG emissions		Please see Chapter 3.2 Greenhouse Gas Emissions , p. 20
305-4	GHG emissions intensity		Please see Chapter 3.2 Greenhouse Gas Emissions , p. 20
305-5	Reduction of GHG emissions		Please see Chapter 3.3 Decarbonization Milestones , p. 23
305-6	Emissions of ozone-depleting substances (ODS)	Not applicable to DEKRA. DEKRA and its entities are no producers, importers or exporters of ODS nor feedstock users, process agent users or destruction facilities of ODS and does not report under the Ozone Regulation. To the best of our knowledge, no ODS are used in any way.	

305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not applicable to DEKRA. DEKRA is an expert organization and performs a yearly carbon footprint assessment which includes all Kyoto-Protocol greenhouse gases. To the best of our knowledge, Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions are not produced significantly.
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Energy efficiency and sustainable buildings (GRI 302: Energy 2016)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of energy as material topic		Please see Chapter 7.2 Management Program , p. 77 and Chapter 3.3 Decarbonization Milestones , p. 23
302-1	Energy consumption within the organization		Please see Chapter 3.3 Decarbonization Milestones , p. 23
302-2	Energy consumption outside of the organization	Not applicable to DEKRA. DEKRA is an expert organization and therefore it is not considered material to DEKRA.	
302-3	Energy intensity		Please see Chapter 3.3 Decarbonization Milestones , p. 23
302-4	Reduction of energy consumption		Please see Chapter 3.3 Decarbonization Milestones , p. 23
302-5	Reductions in energy requirements of products and services		Please see Chapter 3.3 Decarbonization Milestones , p. 23

Sustainability-related services / solutions

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of sustainability-related services and solutions as material topic		Please see Chapter 7.2 Management Program , p. 77 and Chapter 5.4 Innovation and Product Management , p. 64

Working conditions (especially health and safety) (GRI 403: Occupational Health and Safety 2018)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of occupational health and safety as material topic		Please see Chapter 7.2 Management Program , p. 77 and Chapter 4.1.1 Employment Rights , p. 28
403-1	Occupational health and safety management system		Please see Chapter 4.2 Occupational Health & Safety , p. 40
403-2	Hazard identification, risk assessment, and incident investigation		Please see Chapter 4.2 Occupational Health & Safety , p. 40
403-3	Occupational health services	As an expert service provider, we do not deliver repetitive work. Occupational health services focus on preventing accidents by eliminating hazards and raising awareness. At the same time, we offer a broad range of general health services.	Please see also Chapter 4.2 Occupational Health & Safety , p. 40
403-4	Worker participation, consultation, and communication on occupational health and safety		Please see Chapter 4.2 Occupational Health & Safety , p. 40

403-5	Worker training on occupational health and safety	Annual EHS instruction	Please see also Chapter 4.2 Occupational Health & Safety , p. 40
403-6	Promotion of worker health		Please see Chapter 4.2 Occupational Health & Safety , p. 40
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		Please see Chapter 4.2 Occupational Health & Safety , p. 40
403-8	Workers covered by an occupational health and safety management system		Please see Chapter 4.2 Occupational Health & Safety , p. 40
403-9	Work-related injuries		Please see Chapter 4.2 Occupational Health & Safety , p. 40
403-10	Work-related ill health	This information is currently not available.	Please see also Chapter 4.2 Occupational Health & Safety , p. 40

Employee development and training (GRI 404: Training and Education 2016)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of training and education as material topics		Please see Chapter 7.2 Management Program Please see also Chapter 4.1.3 Qualification , p. 34
404-1	Average hours of training per year per employee		Please see Chapter 4.1.3 Qualification , p. 34

404-2	Programs for upgrading employee skills and transition assistance programs		Please see Chapter 4.1.3 Qualification , p. 34
404-3	Percentage of employees receiving regular performance and career development reviews	In 2025, almost all employees (95.7%) were offered regular performance and career development reviews.	Please see also Chapter 4.1.3 Qualification , p. 34

Diversity, anti-discrimination, inclusion and equal opportunities (GRI 405: Diversity and Equal Opportunity 2016 & GRI 406: Non-discrimination 2016)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of diversity and equal opportunities as material topics		Please see Chapter 7.2 Management Program , p. 77 and Chapter 4.1.2 Equal Opportunities , p. 31
405-1	Diversity of governance bodies and employees		Please see Chapter 4.1. Human Resources p. 28
405-2	Ratio of basic salary and remuneration of women to men	This figure is not available for 2025. Compensation ratios have been monitored internally since 2023 due to confidentiality constraints.	
GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of non-discrimination and inclusion as material topics		Please see Chapter 7.2 Management Program , p. 77 and Chapter 4.1.2 Equal Opportunities , p. 31
406-1	Incidents of discrimination and corrective actions taken		Please see Chapter 5.6 Conduct that Complies with the Law and Policy , p. 68

Information-related impacts for consumers and/or end-users & Digital responsibility (GRI 418: Customer Privacy 2016)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of customer privacy as material topic		Please see Chapter 7.2 Management Program , p. 77; Chapter 4.4 Customers , p. 51 and Chapter 2.2 About DEKRA and its Value Chain , p. 5
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		Please see Chapter 4.4 Customers , p. 51 and Chapter 2.2 About DEKRA and its Value Chain , p. 5

Personal safety of consumers and/or end-users (GRI 416: Customer Health and Safety 2016)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of customer health and safety as material topic		Please see Chapter 7.2 Management Program , p. 77; Chapter 4.4 Customers , p. 51 and Chapter 2.2 About DEKRA and its Value Chain , p. 5
416-1	Assessment of the health and safety impacts of product and service categories		Please see also Chapter 4.4 Customers , p. 51; Chapter 2.2 About DEKRA and its Value Chain , p. 5 and Chapter 5.4 Innovation and Product Management , p. 64
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		Please see also Chapter 4.4 Customers , p. 51; Chapter 2.2 About DEKRA and its Value Chain , p. 5

[Chain](#), p. 5 and [Chapter 5.4 Innovation and Product Management](#), p. 64

Political influence (incl. lobbying activities) (GRI 415: Public Policy 2016)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of public policy as material topic		Please see Chapter 7.2 Management Program , p. 77 and Chapter 5.5 Political Influence , p. 66
415-1	Political contributions		Please see Chapter 5.5 Political Influence , p. 66

Compliance, integrity and ethical behavior (GRI 205: Anti-corruption 2016)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of anti-corruption as material topic		Please see Chapter 7.2 Management Program , p. 77 and Chapter 5.6 Conduct that Complies with the Law and Policy , p. 68
205-1	Operations assessed for risks related to corruption		Please see Chapter 5.6 Conduct that Complies with the Law and Policy , p. 68
205-2	Communication and training about anti-corruption policies and procedures		Please see Chapter 5.6 Conduct that Complies with the Law and Policy , p. 68

205-3 Confirmed incidents of corruption
and actions taken

Please see [Chapter 5.6 Conduct
that Complies with the Law and
Policy](#), p. 68

7.3.3 Additional Topics

Economic Performance (GRI 201: Economic Performance 2016)

GRI	GRI Disclosure requirement	Information	Reference
201-1	Direct economic value generated and distributed		Please see Chapter 4.5 Corporate Citizenship , p. 53

Responsible Investments (GRI 412: Human Rights Assessment 2016)

GRI	GRI Disclosure requirement	Information	Reference
412-1	Operations that have been subject to human rights reviews or impact assessments	Although the topic of operations subject to human rights reviews or impact assessments was not identified as material in our current materiality assessment, we have chosen to report on this Key Performance Indicator on a voluntary basis. Nevertheless, have no consolidated feedback that could be reported for the time being.	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Although the topic of positive and negative environmental or social screening of financial assets was not identified as material in our current materiality assessment, we have chosen to report on this Key Performance Indicator on a voluntary basis. Our investment decisions (e.g., M&A, new buildings) are preceded by appropriate due diligence and risk procedures. The here reported indicator shows the extent to which we integrate social (and environmental) factors into asset allocation decisions – an area of growing relevance in the financial sector: As of December 2025,	Please see also Chapter 5.4 Innovation and Product Management , p. 64

		15.5% of our financial assets were subject to positive or negative environmental or social screening. This share has developed over time (15.1% in 2024, 15.0% in 2023, 23.1% in 2022, 17.4% in 2021, and 5.3% in 2020), reflecting our continued efforts to align investment strategies with long-term sustainability goals.	
G4- FS11	Percentage of assets subject to positive and negative environmental or social screening	Although the topic of positive and negative environmental or social screening of financial assets was not identified as material in our current materiality assessment, we have chosen to report on this Key Performance Indicator on a voluntary basis.	Please see also Chapter 5.4 Innovation and Product Management , p. 64

Supplier Assessment (GRI 414: Supplier Social Assessment 2016)

GRI	GRI Disclosure requirement	Information	Reference
414-1	Percentage of new suppliers that were screened using social criteria before being engaged	Although the topic of new suppliers subject to social screening was not identified as material in our current materiality assessment, we have chosen to report on this Key Performance Indicator on a voluntary basis.	Please see also Chapter 4.3 Human Rights , p. 47
414-2	Actual and potential negative social impacts identified in the supply chain and the actions taken in response	Although the topic of social impacts in the supply chain was not identified as material in our current materiality assessment, we have chosen to report on this Key Performance Indicator on a voluntary basis.	Please see also Chapter 4.3 Human Rights , p. 47



7.4 UNGC Principles Index

#	UNGC Principle	Reference The Sustainability Code declaration of DEKRA
Human Rights		
1	Businesses should support and respect the protection of internationally proclaimed human rights; and	Chapter 4.3 Human Rights
2	make sure that they are not complicit in human rights abuses.	Chapter 4.3 Human Rights
Labour		
3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	Chapter 4.1.1 Employment Rights
4	the elimination of all forms of forced and compulsory labour;	Chapter 4.1.1 Employment Rights
5	the effective abolition of child labour; and	Chapter 4.1.1 Employment Rights
6	the elimination of discrimination in respect of employment and occupation.	Chapter 4.1.1 Employment Rights
Environment		
7	Businesses should support a precautionary approach to environmental challenges;	Chapter 3 Environment & Climate especially Chapter 3.1 Strategy & Targets
8	undertake initiatives to promote greater environmental responsibility; and	Chapter 3 Environment & Climate especially Chapter 3.4 Partnership for Climate
9	encourage the development and diffusion of environmentally friendly technologies.	Chapter 3 Environment & Climate especially Chapter 3.3 Decarb. Milestones
Anti-Corruption		
10	Businesses should work against corruption in all its forms, including extortion and bribery.	Chapter 5.5 Conduct that Complies with the Law and Policy

8 Certificate and Third Party Assurance Statement - Validation of Sustainability Report in accordance with GRI Standards



Third Party Assurance Statement

to DEKRA SE, Handwerkstr. 15, 70565 Stuttgart

We, the GUT Zertifizierungsgesellschaft für Managementsysteme mbH Umweltgutachter (GUTcert), have been engaged to perform a limited assurance engagement in accordance with the AA1000 Assurance Standard (AA1000AS v3, 2020) Type 2 on the disclosures in the GRI Sustainability Report of DEKRA SE (within the limits disclosed in the Report) for the 2025 reporting period.

Responsibility of the legal representatives

The top management of DEKRA SE is responsible for the preparation of the Sustainability Report in accordance with the reporting concepts of the Global Reporting Initiative Standards (GRI Standards): Impact, Material Topics, Due Diligence and Stakeholder. The quality of the reporting is evaluated against the reporting principles of the GRI Standards:

- Accuracy
- Balance
- Clarity
- Comparability
- Completeness
- Sustainability context
- Timeliness
- Verifiability

This responsibility includes the selection and application of appropriate methods to prepare the above-mentioned report, making assumptions and estimates about individual disclosures that are reasonable in the circumstances. Furthermore, the Board of Directors is responsible for designing, implementing and maintaining systems and processes relevant to the preparation of the Report.

Responsibility of the auditors

Our responsibility is to ensure an independent and qualified validation. We express a conclusion based on our work performed as to whether any matters have come to our attention that cause us to believe that the sustainability disclosures presented in the Sustainability Report 2025 have not been prepared, in all material respects, in accordance with the GRI Standards. In addition, we have been engaged to make recommendations for the further development of sustainability management and reporting based on the results of the validation.

The validation is carried out according to the TYPE 2 assurance level of the AA1000AS. The focus of the validation is on the concepts and principles of corporate sustainability responsibility as well as the reliability and quality of the report content on a sample basis.

The validation of the sustainability-related disclosures presented in the report has been planned and performed to enable us to express our opinion with limited assurance.

This limited assurance relates only to evidence from internal sources and groups; obtaining this evidence is limited to the company or management level of the DEKRA SE.

Systems and processes that determine the report content were audited, applying the materiality principle or the stakeholder engagement process. Specific sustainability performance was checked on a sample basis.

The planning of validation procedures was at the auditors' discretion and was implemented through the following activities, among others:

- Inspection of the documents on the 'Strategy 2025' and the 'Sustainability Impact 2030+ targets', corporate organisation, materiality analysis and the latest stakeholder dialogue
- Inspection of the tool and documentation of the systems and processes for the collection, analysis and aggregation of data relating to sustainability performance
- Personal interview with the CFO
- Personal interviews with the Heads of Human Resources, Global Procurement, Environment, Health and Safety, Compliance, Communication, External Affairs and Brand Management, Diversity and Inclusion

- Personal interviews with the Sustainability Officer and with members of the Sustainability Team including Environmental Protection
- Analytical assessment of communicated key figures and trends for the 2025 reporting period
- Obtaining evidence on a sample basis for individual disclosures, including by inspecting internal management documentation and accounts and analysing data sets generated as reports from internal data systems

Verdict

Based on our limited assurance engagement, nothing has come to our attention that causes us to believe that the sustainability disclosures in the Sustainability Report 2025 of DEKRA SE do not comply with the concepts and principles of the GRI Standards.

The reporting was performed in accordance with the GRI Standards.

Supplementary notes - Recommendations

Without qualifying the above result, we make the following recommendations for the further development of sustainability management and reporting:

- ▶ Further alignment of the requirements set out in the reporting framework with the material topics analysed in accordance with ESRS should be considered.
- ▶ Further focus should be placed on data availability: both in terms of a standardised database of cross-company 'HR data' and the availability of data for comprehensive CO2 accounting, such as purchased goods and services.
- ▶ Efforts should focus on improving compliance with set targets regarding the delivery of compulsory training.
- ▶ Work on finalising the planned 'corporate citizenship guidelines' should be taken forward.

Berlin, 8rd July 2026

GUT Zertifizierungsgesellschaft für
Managementsysteme mbH
Umweltgutachter



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