



DEKRA SE

Sustainability Report 2023 / 2024

in accordance with GRI Standards
2021

Publication date: July 2025

Contents

1	General Information	4
1.1	Scope of this report	4
1.2	About DEKRA and its Value Chain	4
1.3	Strategic Analysis and Action	9
1.4	Materiality & Stakeholder Engagement	10
1.5	Objectives	12
1.6	Innovation and Product Management	15
2	Environment & Climate	17
2.1	Strategy & Targets	17
2.2	Greenhouse Gas Emissions	18
2.3	Decarbonization Milestones	19
2.4	Partnership for Climate	21
2.5	Engagement on Biodiversity	21
3	Social	23
3.1	Human Resources	23
3.1.1	Employment Rights	23
3.1.2	Equal Opportunities	26
3.1.3	Qualification	29
3.2	Occupational Health & Safety	36
3.3	Human Rights	44
3.4	Corporate Citizenship	48
4	Governance	53
4.1	Responsibility	53
4.2	Governance Processes	54
4.2.1	Rules and Processes	54
4.2.2	Control	56
4.3	Incentive Systems	58
4.4	Political Influence	60
4.5	Conduct that Complies with the Law and Policy	62
5	Annex	66
5.1	NAP Business and Human Rights	66
6	GRI Index	71

6.1	Goal and Scope of this Index	71
6.2	Management Program	72
6.3	GRI Content Index	78
6.3.1	General Disclosures (GRI 2)	78
6.3.2	Material Topics (GRI 3)	85
6.3.3	Additional Topics (not material).....	93
6.4	UNGC Principles Index	95
7	Certificate and Third Party Assurance Statement - Validation of Sustainability Report in accordance with GRI Standards.....	96

1 General Information

1.1 Scope of this report

This Sustainability Report 2023/2024 is providing information for the scope of the DEKRA Group and its companies worldwide. As a German headquartered organization, many practical examples focus on Germany within this report. For more information please also see our [homepage](#). When we use the term "DEKRA", we are referring to the DEKRA Group. The report covers all DEKRA Group companies (see [Financial Report](#)).

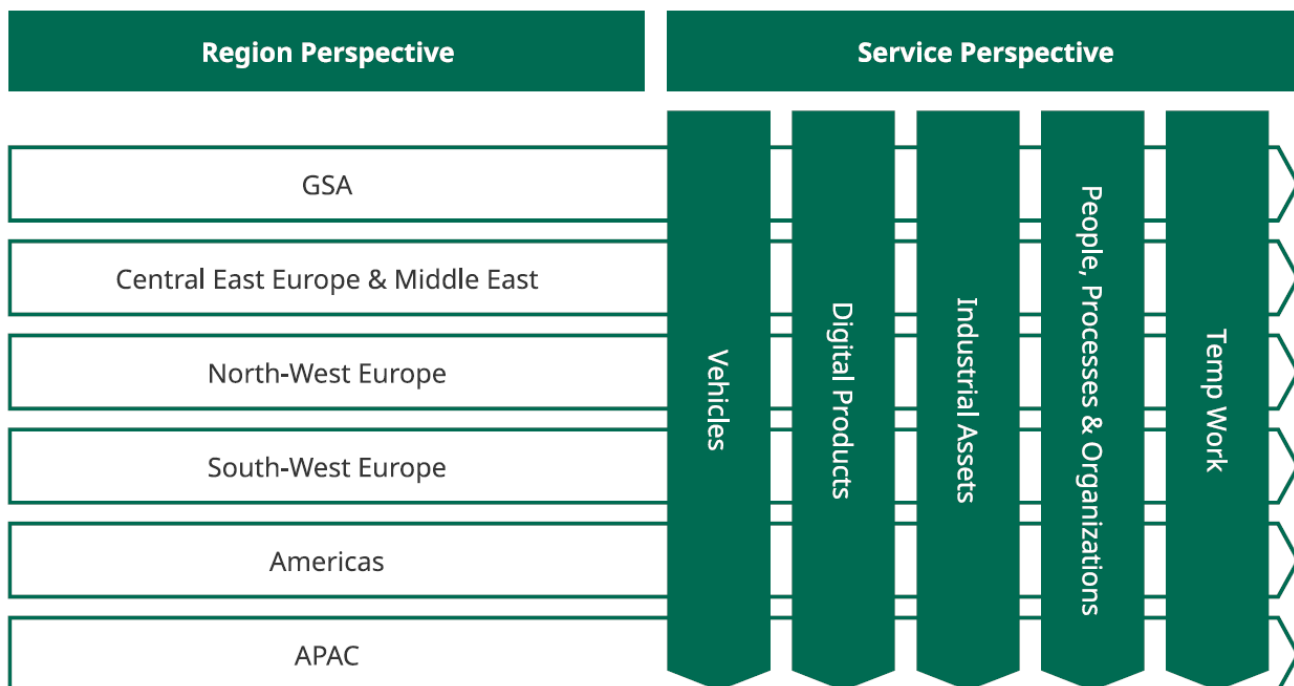
1.2 About DEKRA and its Value Chain

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 outcomes. In 2024, DEKRA generated revenue totaling more than EUR 4.2 billion. The company currently employs almost 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 a secure job. At the same time, we must also live up to our societal responsibility and pay particular attention to environmental aspects and continuously improve in the area of sustainability in general. Therefore, DEKRA's vision for its centenary in 2025 is to become the global partner for a safe, secure, and sustainable world. To realize this vision, we will continuously improve our internal sustainability performance in all dimensions and act as a multiplier with our expert services to our customers around the globe.

DEKRA offers its comprehensive service portfolio in [six different regions](#) of the world – AMERICAS, Asia-Pacific (APAC), Central East Europe & Middle East (CEEME), GSA (Germany, Switzerland, Austria), North-West Europe and South-West Europe.

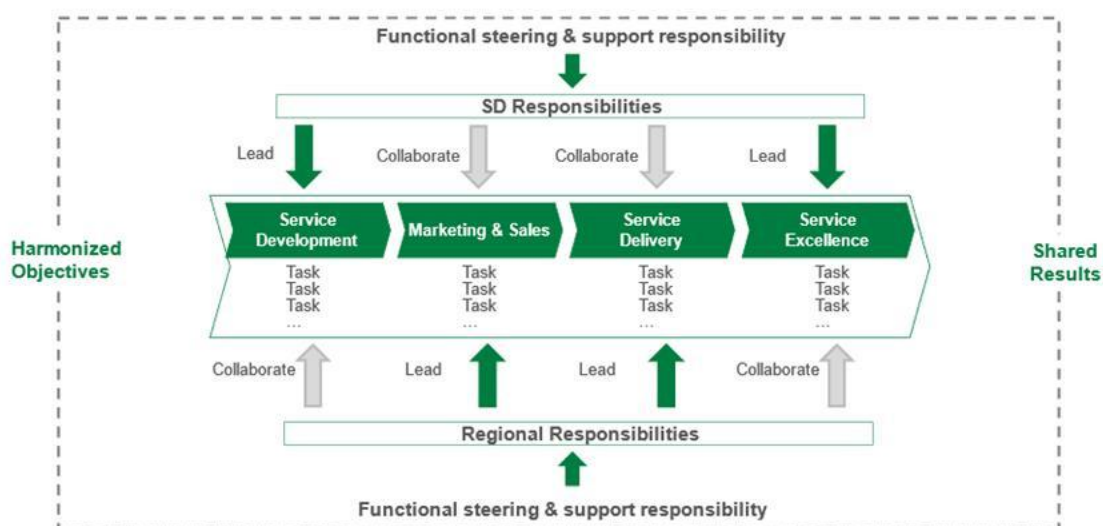
DEKRA has [five global Service Divisions](#) – Vehicles, Digital Products, Industrial Assets, People, Processes & Organizations – and the Temp Work Division. The Company's portfolio of safety, security and sustainability services ranges from vehicle inspections and expert reports for damage claim settlements, industrial and building inspections, safety advisory services, product or system testing and certification, all the way through to training and temporary work. Since our last report the service divisions have been merged while the business still stayed the same.



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 the state of the art in 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: IT hardware, IT software, telecommunications equipment, and specialized technical vehicle and product testing equipment, work clothing and protective equipment, as well as professional services (including IT, contractor, management consulting services). These companies supply special goods or provide IT, construction and professional services that 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 in order 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 Global Procurement department covers the relevant purchasing activities of DEKRA (larger or more cost-intensive 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 department, the global coverage of Global Procurement and its standards will continuously increase. Our mid-term target is to include all critical, strategic and big suppliers in the steering of this department.

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 audits, risk assessments, and collaborative partnerships with suppliers.

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.

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 without direct involvement of Global Procurement

Digital Products

DEKRA inspects and certifies 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 technology 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.

Sustainability aspects of our 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 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.

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 a transformation of our company car fleets to 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) 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.

1.3 Strategic Analysis and Action

Following the 2021 renewed DEKRA vision to become the global partner for a safe, secure, and sustainable world, sustainability is a core principle and strategic focus of our organization.

Sustainability is integrated into our corporate strategy. We focus on the permanent improvement of our internal sustainability performance and the transformation of our business models towards sustainability services.

Our objective is to achieve by 2025 major progress in our four corporate sustainability fields of action:

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

This includes continuously reducing our corporate carbon footprint, increasing our use of renewable energy, improving employee training and engagement, promoting diversity and inclusion, improving occupational health and safety, promoting sustainability in the supply chain, and growing our business with sustainability services.

As part of our corporate vision and strategy, we strive to support our customers on their sustainability journeys as well. The DEKRA Corporate Focus Area (CFA) Sustainability Services was created for this reason and involves the expansion of our service portfolio in the three key areas “Energy Transition”, “ESG” (Environment, Social, Governance), and “Circular Economy”.

With appropriate internal standards and processes as well as the adoption of measures, we work to achieve and further develop our goals. In doing so, our strategy is guided by internationally recognized standards and management systems.

In accordance with the given materiality resulting from our business activities as a service provider, our individual environmental management and occupational health and safety management are based on the corresponding ISO standards (ISO 14001, ISO 45001), the Greenhouse Gas (GHG) Protocol, Carbon Disclosure Project (CDP), and the Science Based Targets initiative (SBTi). In the area of social standards, we are guided by the ILO (International Labor Organization) core labor standards, the UN Guiding Principles on Business and Human Rights, and the Diversity Charter (“Charta der Vielfalt”). We are committed to the ten principles of the UN Global Compact (UNGC) and the UN Sustainable Development Goals (SDGs).

Our strategy and the respective objectives are permanently evolving. With respect to the climate-related sustainability targets, we are preparing the introduction of a DEKRA Climate Impact strategy as next level (please see 2.1 for more details).

With respect to the other ESG dimensions, we are evaluating the next level of objectives as part of our ongoing integration of sustainability into the organization and its processes, as part of our stakeholder dialogue and materiality assessment activities, as well as in the context of our preparations for the coming ESG-framework requirements, like the Corporate Sustainability Reporting Directive (CSRD) in the EU.

1.4 Materiality & Stakeholder Engagement

Regular 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 company management 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 and employee magazine, DEKRA One, serve as vital tools for engaging our workforce online and offline.

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.

Our yearly internal review where we consider customer and employee insights showed that for 2023 and 2024 our material sustainability topics stayed the same as in our last published materiality analysis, which was conducted in 2022. Details on this analysis are published in our last sustainability report (please see ["The Sustainability Code" declaration 2022](#)). This in-depth analysis 2022 highlighted key focus areas, including health and safety, energy efficiency, and ethical corporate governance, as priorities for both DEKRA and our stakeholders. The survey of more than 220 stakeholders also revealed shifts in priorities, such as heightened emphasis on climate protection and emission reductions, reflecting broader societal and environmental trends. These insights have directly influenced our strategic direction and operational focus.

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 an emphasis, 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).

Using the previously described approach of double materiality with focus on the inside-out perspective, the survey asked both about the relevance of the various topics in the area of sustainability and what influence the stakeholders attribute to DEKRA in these 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, also for our GRI reporting most material topics are identified in an internal materiality assessment. As a result of the materiality analysis following topics have been identified as material topics in line with the GRI Standard 2021:

- Carbon emissions and climate protection
- Energy efficiency and sustainable buildings
- Sustainability-related services / solutions

- Health and safety
- Employee development and training
- Diversity, anti-discrimination, inclusion and equal opportunities
- Compliance, integrity and ethical behavior

These material topics are covered throughout this report and can also be found in the GRI Index in Chapter 6.

In 2024, we initiated preparations for the reporting obligations under the CSRD, which require a more detailed materiality analysis and a deeper dialogue with stakeholders. As part of these efforts, we aim to expand our systematic approach to stakeholder consultations, ensuring that their perspectives are even more effectively integrated into our sustainability management. These initiatives will be reflected in our upcoming reporting cycles, underscoring our dedication to continuous improvement and transparent communication.

For the development of our next 5-year corporate strategy, we conducted a survey shared with all our managers to get input on the key trends impacting the business and where DEKRA should prioritize. In addition, we carry out interviews with business and industry leaders, as well as customers, which have been a key component of the Strategy 2030+ development process.

By incorporating stakeholder expectations into our strategy, DEKRA strengthens trust, collaboration, and its capacity to create shared value. This ongoing engagement ensures that our sustainability initiatives remain relevant, impactful, and aligned with societal, environmental, and economic needs.

Outlook

Looking ahead, we are committed to further enhancing our stakeholder engagement processes. In 2025 we aim to finish our materiality analysis and publish it within our next sustainability report.

1.5 Objectives

As a globally active company, we strive to remain economically successful and to guarantee our employees a secure job. At the same time, we must also live up to our societal responsibility and pay particular attention to environmental aspects and continuously improve in the area of sustainability in general. Therefore, in the long term, DEKRA will be the global partner for a safe, secure, and sustainable world. To realize this vision, we will continuously improve our internal sustainability performance in all dimensions and act as a multiplier with our expert services to our customers around the globe.

Internally, however, the initial focus is on the most pressing issue of being environmentally friendly and, in particular, contributing to climate protection. We are pursuing a near-term emissions reduction path in line with science-based targets, which was validated by the SBTi in 2024, and are introducing a science-based monetary internal incentive system with a clearly defined climate contribution approach, the DEKRA Climate Impact Program, which was approved by the Board in 2024 and will come into effect in 2025.

Our Group-wide and Region-specific sustainability targets are permanently evolving. Targets are constantly adapted in relation to our ongoing materiality analyses, based on risk assessments as well as on internal and external stakeholder requirements input. In anticipation of our 100th anniversary in 2025, our Group sustainability targets (short- and medium-term) are geared towards 2025. In detail they read as follows:

- We have the overarching target to significantly reduce our greenhouse gas emissions. We have started with a focus on the limited scope of emissions from scope 1 and 2, and from business travel (from scope 3), due to data access, quality, and more direct influence. Our target here is to achieve a significant reduction in absolute and relative emissions until 2025 vs. the 2019 base-year.
- Regarding our more exhaustive emissions scope (scope 1 and 2, and full scope 3), and our broader climate impact, whilst still following a science-based target trajectory as defined by the Science Based Targets initiative (SBTi), we are transitioning away from our previous offsetting-based “carbon neutral on the balance sheet” model. Instead, we are adopting a more comprehensive climate impact approach. Through the DEKRA Climate Impact Program, our goal is to make a meaningful contribution. This means going beyond our own corporate carbon balance sheet to actively support both internal and external climate projects with tangible impact and/or strong potential for climate mitigation and adaptation (please see 2.1 for more details).
- We have set ourselves the goal of converting our electricity supply to 100% renewable electricity by 2025.
- It remains our goal to prevent occupational accidents, further improve occupational safety, and eliminate potential hazards. In this respect, we aim to reduce our accident rate by 30% by 2025 (compared to 2018). This means from 18 (2018) to 12 (2025).
- We also aim to increase employee engagement by 20% by 2025 (vs. 2019). This means from 46 (2019) to 55 (2025) for our Global Employee Engagement score.
- 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).
- In terms of employee development and training, we aim to increase the average annual training days per employee to >5 days by 2025.
- In our supply chain, we aim to check 100% of suppliers managed through Global Procurement for sustainability by 2025.
- We aim to expand our sustainability contribution through our business activities and to increase revenue with sustainability-related services and solutions by 2025.

- Finally, we aim to expand our social engagement and related sustainability partnerships and initiatives.

Table 1: Target Achievement Status

Target 2025	Target Achievement Status 2022	Target Achievement Status 2023	Target Achievement Status 2024
Carbon Footprint reduction ¹	-22% total / -30% relative per revenue	-25% total / -38% relative per revenue	-44% total / -56% relative per revenue
Climate Impact and SBTi target path	Progress ongoing (SBTi committed 2021, emission reduction target path development)	Progress ongoing (SBTi approval process ongoing, DEKRA Climate Impact approach is being further specified)	Progress ongoing ² (DEKRA Climate Impact launched and SBTi target validated)
100% renewable electricity	58%	73%	99%
+15% management gender diversity	+12%	+15%	+24%
+20% employee engagement	Due to our bi-annual data collection cycle, no figure is available for 2022 ³ . Previous year's status (2021): +4%	+11%	Due to our bi-annual data collection cycle, no figure is available for 2024 ³
>5 training days per employee	5.9	6.1	6.2 ⁴
-30 % accident rate ⁵	-6%	-7%	-20%
100% suppliers sustainability checked ⁶	100% (of suppliers, managed by Global Procurement)	100% (of suppliers, managed by Global Procurement)	100% (of suppliers, managed by Global Procurement)
Increase Sustainability Services revenue	Progress ongoing (service portfolio defined)	Progress ongoing (monitoring set-up ongoing)	Progress ongoing (monitoring set-up ongoing) ⁷
Increase Sustainability Engagement & initiatives	Progress ongoing ⁸ (initiatives and partnering has been expanded; quantitative progress analysis ongoing)	Progress ongoing ⁸ (initiatives and partnering has been expanded; quantitative progress analysis ongoing)	Progress ongoing ⁸ (initiatives and partnering has been expanded; quantitative progress analysis ongoing)

¹ Scope: Scope 1, Scope 2, and Business Travel (from Scope 3). The target of 100% Carbon footprint reduction was replaced in 2023 by our [DEKRA Climate Impact](#) approach and a [SBTi emission reduction target path](#).

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

³ The Global Employee Engagement Survey is conducted bi-annually (no survey in 2022 and 2024). To allow for comparison, the figure from 2021 is added.

⁴ To be noted: Figure is based on our HR Survey in 2023, 2024 and the consolidated HRIS and Corporate Finance reports dated 15th January 2025 utilizing our global HRIS MyHR (SAP SuccessFactors), various finance reporting tools, and on the legal entities reporting those KPIs. The data covers (81,14%) of DEKRA's whole employee base, excluding Temp Workers.

⁵ For the accident rate we use the unit of a Thousand-Employee Quota.

⁶ Refers to the suppliers managed by the Global Procurement function. The relevant suppliers in terms of spend 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.

⁷ Sustainability service portfolio has been further expanded, >500 services defined; service specific revenue impact monitoring is being established.

⁸ 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 in the context of DEKRA Climate Impact Program). Quantitative progress analysis is being established.

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.

Group Targets were also broken down to the DEKRA Regions (region sustainability targets) and managers (individual manager target agreements) respectively, depending on their materiality. For example, to accelerate our climate targets impact, we have assigned each Region with targets in terms of energy consumption reduction and renewable energy generation. To strengthen an effective target progress, we have integrated the sustainability targets into the regular budget process and into the management target agreements. Therefore, the entire management is also measured against progress and bonus payments are controlled by those aspects. In a first step, the target agreements focus primarily on environmental issues, but also the topic of occupational health and safety was integrated into the target agreements of the regional EVPs for the first time in 2023. This also measures the success rate of program implementation and transfers responsibility for implementing the measures to the regional and local contacts.

With our focus on sustainability and our support of the ten principles of the UN Global Compact, we strive to contribute to the achievement of the SDGs. With our business activities, we have negative and positive impacts on sustainable development. We work towards reducing negative impacts and enhancing positive ones, also aligned with the 17 SDGs. This integration is also visible in our DEKRA Climate Impact Program – all external partnerships and initiatives are measured and monitored against the SDGs.

Lastly, by means of internal management systems and regular internal queries as well as the corresponding key figure monitoring and reporting, developments regarding target achievement are monitored and respective measures regarding optimization potential are derived. These include environmental management, occupational health and safety management, quality management, employee engagement survey, HR reporting, and purchasing reporting, for which the responsibility lies in the respective functions. The implementation of measures is overseen by managers responsible for progress in each function.

1.6 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 offers tailored sustainability services across three key pillars:

- **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.
- **Environmental, Social, and Governance (ESG):** Focused on verifying, certifying, and providing further expert services on corporate sustainability performance, including environmental, climate, and social aspects like health, safety, and well-being.
- **Circular Economy:** Supporting customers by verifying carbon footprints, lifecycle assessments, and assessing supply chain risks to drive circularity in products and operations.

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 2024, revenue contributions in € million per region were as follows:

Table 2: Revenue Distribution in € Million

	2022 ¹	2023	2024
GSA ¹	2,370.5	2,557.1	2,621.5
South-West Europe	535.1	551.3	595.0
North-West Europe	365.2	397.5	438.4
APAC	244.3	260.7	275.2
Central East Europe & Middle East	167.9	190.4	200.3
Americas	113.5	144.4	163.4

¹On April 1st, 2023, DERKA transferred its activities in Austria and Switzerland to the new GSA region (Germany, Switzerland, Austria). The previous year's figures have been adjusted accordingly.

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, circular economy, 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.

Key Performance Indicators on Innovation and Product Management

Key Performance Indicator: Percentage of assets subject to positive and negative environmental or social screening

This relates to 15.1% of financial assets for 2024 (12/2024). These are invested primarily in companies that stand out in sustainable management and the efficient use of resources, thus creating the conditions for long-term corporate success. The percentages of previous years are displayed in the table below (as of December of each year).

Table 3: Assets subject to environmental or social screening

	2020	2021	2022	2023	2024
Percentage of assets subject to positive and negative environmental or social screening	5.3 %	17.4 %	23.1 %	15.0 %	15.1 %

2 Environment & Climate

2.1 Strategy & Targets

With its sustainability strategy, DEKRA is strongly committed to combating climate change. As early as 2020, the company set itself the target of significantly reducing emissions by 2025 in the limited scope of Scope 1, 2 and business travel (formerly the target “carbon neutrality on the balance sheet”). Since then, DEKRA has made significant progress in terms of the emissions calculation database, knowledge of emission sources, re-evaluation of the “carbon neutrality” concept and target, as well as the related voluntary carbon offsetting mechanisms.

DEKRA has therefore set itself to the challenge of aligning its climate targets with science-based targets, accelerating its internal decarbonization, and making a valuable contribution to climate protection and adaptation, irrespective of the term “carbon neutrality” and voluntary carbon offsetting. As a result, the **DEKRA Climate Impact Program (DCI)** was developed as an innovative measure for impact-oriented climate management. It combines consistent internal decarbonization in line with science-based climate targets with incentives through an internal carbon price (ICP) and the promotion of external climate projects. The ICP puts a price on carbon and sets internal decarbonization budget indications and targets for DEKRA subsidiaries. A fixed share of the total decarbonization budget will be used to build a climate responsibility fund to support climate change mitigation and adaptation projects of selected partners outside our value chain. The internal carbon price will come into effect from 2025 onwards and support for climate projects will start in 2025.

Until the end of 2025 the following targets are in effect (for more details please review chapter 1.5):

- Greenhouse gas emissions reduction in the limited scope of Scope 1, 2 and business travel with the base year 2019.
- 100% renewable electricity by 2025.

As of 2024, DEKRA is also committed to its validated science-based targets:

- Absolute emissions reduction of 46.2 % in Scope 1 and Scope 2 compared with the base year 2019.
- Absolute emission reduction of 27.5 % in Scope 3 compared with the base year 2019.

To support and incentivize progress towards our climate targets, we have broken down our overall greenhouse gas emissions targets into specific targets at the level of our DEKRA regions. These targets include the reduction of energy consumption at our sites, an increase in the generation of renewable energy, as well as sustainability training and awareness-raising among our employees. For these issues the Regions are supported with internal expert workshops or programs. This also encourages the sharing of best practices. Incentives to support our climate targets are also strengthened by the explicit integration of climate-related targets in the management target agreements. Every DEKRA manager must meet sustainability targets to achieve their targets.

Risk management is fundamental to DEKRA and is integrated into all processes. Mitigation and measure controlling is integrated into the day-to-day business of the Board of Management, the Executive Vice Presidents (EVPS) and the steering and support functions. Environmental and climate risks are also a part of the risk management process. Climate-related risks are integrated into both, the short- and mid-term risk management as well as the strategic risk management. Examples of predefined risk areas are Climate Related Changes in Regulations or Climate and Sustainability Reputation.

DEKRA annually discloses information on its climate management according to the Carbon Disclosure Project (CDP), a global non-profit organization that operates the world's leading environmental disclosure

platform to receive an external assessment of our climate management. Environmental disclosure is a critical first step in addressing current and future risks and opportunities related to climate change. CDP provides a relevant framework for us to further improve our climate management. Moreover, by disclosing through CDP, we are better prepared to respond resiliently to the increasing demand for environmental transparency from financial institutions, customers, and policymakers. As one of more than 18,700 organizations committed to environmental transparency, we want to support the global momentum for greater environmental action. We systematically worked on further developing our climate management standards, processes and performance, which was awarded with the improvement of our rating to the Leadership Level with an A- score in 2024 (2022: C, 2023: B).

2.2 Greenhouse Gas Emissions

DEKRA calculates greenhouse gas emissions annually and reports the corporate carbon footprint as part of its environmental reporting. The calculation and reporting are guided by the Greenhouse Gas Protocol and is subject to continuous further development and expansion regarding additional, previously unconsidered emission sources. DEKRA aims to cover Scope 1, Scope 2, and Scope 3 as comprehensively as possible. For the reporting year 2024, the environmental impact was assessed for 99 % (2022: 98 %, 2023: 98 %) of all DEKRA Group employees.

Table 4: Scope 1, 2 and 3 GHG emissions in tons CO₂e

	2022	2023	2024	% 2024/2023
Scope 1 GHG emissions				
Gross Scope 1	38,499	40,708	36,493	-10
Scope 2 GHG emissions				
Gross Scope 2 (location-based)	43,684	44,485	57,124	28
Gross Scope 2 (market-based)	28,323	18,786	2,477	-87
Scope 3 GHG emissions				
Gross Scope 3	367,391	403,971	451,086	12
3.1 Purchased goods and services	211,841	234,080	269,279	15
3.2 Capital goods	85,434	90,782	102,293	13
3.3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	11,989	15,227	11,187	-27
3.4 Upstream transportation and distribution	N/A	1,263	1,379	9
3.5 Waste generated in operations	4,340	5,129	4,654	-9
3.6 Business travels	25,304	28,679	27,364	-5
3.7 Employee commuting	28,483	28,497	34,331	20
3.15 Financial investments	N/A	314	600	91
Total Gross GHG emissions				
Total Gross GHG emissions (location-based)	449,574	489,164	544,703	11

Total Gross GHG emissions (market-based)	434,213	463,465	490,056	6
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The data presented for the 2022 financial year corresponds to the status of the [verified sustainability report for 2022](#). The data presented for the financial years 2023 and 2024 corresponds to the calculation status as of June 11, 2025. 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. Since the 2022 reporting year, DEKRA has been conducting internal, informal audits of its subsidiaries to ensure the highest possible data quality for environmental reporting.

The corporate carbon footprint is calculated using the operational control approach in accordance with the scope of the Financial Report of DEKRA. Emission factors per country for electricity, waste and freshwater are from the Ecoinvent database, while the DEFRA/DBEIS database was used for everything else. The base year 2019 was chosen as this was the first year with sufficient data quality and availability.

2.3 Decarbonization Milestones

In 2024, the focus of decarbonization efforts was on active targets for Scope 1, Scope 2, and business travel, as well as powering our operations with renewable electricity. Scope 1 and 2 emissions at DEKRA are mainly caused by the non-renewable fuel consumption of the company fleet and the non-renewable energy consumption of operations. Together with business travel, we have identified two areas for decarbonization: Operations & Mobility.

The main lever to reduce emissions from operations is to switch to renewable electricity. In 2024, our share of renewable electricity was 99 % (2022: 58 %, 2023: 73 %). The increase in renewable electricity reduced 17,374 t CO₂e compared to 2023. To support the electricity transition in the local area of our sites, we produced 1,384 MWh renewable electricity with on-site renewable energy installations (2022 & 2023: N/A). We also signed for the first time Power Purchase Agreements (PPAs) with 1,326 MWh in particularly challenging markets, such as the Taiwanese renewable energy market. In doing so, we contribute directly and indirectly to the energy transition and thus to a safe and sustainable world wherever we are present. After switching to renewable electricity, heat decarbonization has the second largest potential to reduce Scope 1 and 2 emissions. Possible measures to reduce emissions include replacing heating systems, substituting natural gas with biomethane (certificates), or in the case of locations that are not owned, switching to leased premises with renewable heating systems. An outstanding highlight is the successful implementation of heat decarbonization at our headquarters in Stuttgart. Together with the regional administration and other partners, a renewable district heating network will be launched in 2025, using waste heat from a neighboring data center. The headquarters will be connected to the district heating network in 2025, with a ramp-up of heat supply by 2028. As a result, our largest single consumer of natural gas will gradually switch to renewable heat. 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 11,984 MWh was procured. This results in a reduction in heating-related emissions of 2,626 t CO₂e 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.

The main lever for reducing mobility emissions is the transformation of the company fleet towards renewable drive technologies. A group-wide company car policy provides the framework to allow that only 0 g CO₂e/km (WLTP) vehicles are added to the fleet as of January 1st, 2024. Exceptions to this rule are

possible in particularly challenging circumstances (for example insufficient charging infrastructure or range-intensive activities) and are negotiated on an individual basis within the Group. The impact of the fleet transformation is visible with a share of 12 % BEV in 2024 (2022: N/A, 2023: 7 %) and a decreasing trend in emissions by company vehicles of 3,583 t CO₂e or 12 % since 2019. We are also looking for ways to reduce emissions that are difficult to abate, for example emissions of heavy vehicles such as buses and trucks in the business of driver training. In Denmark, we have invested in the future: From March 2024, ten new electric trucks and three electric buses will be available nationwide for the training of professional drivers. Also in Denmark, photovoltaic panels have been installed on three trucks with ICE to save fuel.

As a result of the initiatives to switch to renewable energies and to save energy, the total share of renewable energy increased to 42 % (2022: N/A, 2023: 27 %) and the energy intensity per revenue due to energy consumption within DEKRA decreased to 64 MWh/Mio. € (2022: 67 MWh/Mio. €, 2023: 68 MWh/Mio. €). The following table shows the consumption of non-renewable and renewable energy in DEKRA's operations and company fleet.

Table 5: Energy consumption in MWh

	2022	2023	2024	% 2024/2023
Fuel oils	107,888	109,784	106,156	-3
Gas fuels	52,430	58,593	40,452	-31
Purchased electricity from fossil fuel sources	27,021	27,895	1,170	-96
Purchased heat from fossil fuel sources	7,570	6,604	12,645	91
Fossil energy consumption	194,909	202,876	160,423	-21
Renewable fuels	18	11	12,063	110543
Purchased renewable electricity	60,664	75,748	101,566	34
Self-generated non-fuel renewable energy	0	126	1,081	757
Renewable energy consumption	60,681	75,885	114,710	51
Total energy consumption	255,590	278,761	275,132	-1

DEKRA is striving to optimize emissions related to business travel through the primary use of virtual meeting technologies, preferred booking of rail travel and digitalization of the portfolio to provide remote services. The use of virtual meeting technologies, which can often replace business trips, remains at a record high. Our internal travel booking system advises our employees to hold internal meetings online whenever possible to avoid unnecessary business travel and minimize the environmental impact of DEKRA. Necessary business trips should be arranged as environmentally friendly as possible.

In 2024, DEKRA was able to reduce a total of 22,416 t CO₂e or 25 % in the target area of Scope 1, 2 and business travel compared to 2023 and since 2019 52,564 t CO₂e or 44%. The carbon intensity per revenue of 15 t CO₂e/Mio. € in 2024 (4,293.8 Mio. € revenue) decreased in the same scope in comparison to 2023 by 29 % from 21 t CO₂e/Mio. € (4,101.4 Mio. € revenue) and compared to 2019 by 56 % from 35 t CO₂e/Mio. € (3,409.0 Mio. € revenue).

The science-based targets, which cover all scopes, shift the focus of decarbonization to the Scope 3 category of purchased goods and services. This is underpinned by our Procurement Principles, which specify the responsible use of resources in the supply chain. For instance, we expect all suppliers to meet

the minimum requirements specified in the Sustainability Supplier Code of Conduct. Wherever possible, sustainable alternatives are preferred over conventional products. By 2024, significant progress could be made in improving the quality and availability of data to identify suppliers that are significant contributors to purchased emissions, as well as seeking improvements to existing tools for calculating emissions and engaging suppliers. To accelerate our progress, DEKRA has joined two initiatives for sustainable procurement practices in 2024. The Sustainable Procurement Pledge (SPP) is a global, inclusive community of procurement professionals building a movement based on exchange, learning and collaboration, guided by the principles of the SPP Pledge. The Sustainable Purchasing Leadership Council (SPLC) is a global community of purchasers, suppliers, advocates, and experts committed to driving positive impact through the power of procurement.

2.4 Partnership for Climate

We are the partner for a safe and sustainable world and offer a wide range of environmental services to customers to diagnose and mitigate their negative impacts on the environment and climate. Several services are already available, and many are developed to achieve the target of generating 40% revenue with sustainability services in 2025. This includes for example the offer of remote damage investigation and claims processing, corporate and product carbon footprint calculation and validation, development of decarbonization strategies, sustainability assessments for buildings, and Environmental Product Declarations for construction products (EPD according to ISO 14025).

As part of the new DEKRA Climate Impact Program, we are seeking partnerships to address climate change outside our own value chain. With the shift away from voluntary carbon offsetting, we aim to invest in partnerships/collaborations with transformational action towards climate protection and adaptation. This can include initiatives with a strong transformational and collaborative impact. From 2025 on, we will transparently communicate the details and effects towards the SDGs on a regular basis. 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. In 2024, AfB gGmbH refurbished and recycled 7,804 IT and mobile devices from us with a total weight of 22.5 tons. Through our nationwide partnership with AfB we want to optimize the ecological footprint of our discarded IT hardware and, as AfB also attaches great importance to diversity and inclusion, support the mission of AfB to generate jobs for people with disabilities. The company has already created many jobs for people with disabilities - 317 of the 660 employees are severely disabled - and was awarded the European Social Impact Award 2024 as well as the German Sustainability Award 2024 and the German SDG-Award in 2022.

2.5 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 Global Risks Report 2025. DEKRA stays committed to protecting biodiversity and ecosystems and laid the foundation for this commitment with a biodiversity guideline published in 2024. Initial successes have already been achieved: Since 2020, together with a neighboring farm, we have been financing a 3,400 m² biodiversity-promoting flowering strip at our headquarters. Several insect hotels complement this commitment directly around the headquarters. Recently, in cooperation with [NABU](#) and the [Institut für Nachhaltige Landschaftsarchitektur](#) as well as [Flächenagentur BW](#), we redesigned our own outdoor areas at the headquarter to create a more natural environment. The motto: native plants and habitats for insects and microorganisms.

However, the greatest impact we have is in supporting our customers in the areas of sustainability and biodiversity. In this way, we scale the positive effects together with our customers and further expand our sustainable business model. A concrete example is our biodiversity audit: We analyze the situation at the customer's site, identify potential for improvement, and provide concrete recommendations. We support implementation and measure progress. In this way, we help companies to systematically promote biodiversity – while simultaneously meeting regulatory requirements, strengthening their own image and remaining sustainable.

The current focus is therefore on practical improvements in biodiversity at our largest locations and for customers. We will maintain this practical commitment until we have developed a holistic and systematic approach to measure and improve our biodiversity.

3 Social

3.1 Human Resources

3.1.1 Employment Rights

Our commitment and goals:

We are committed to comply 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.

Furthermore, DEKRA is actively working on incorporating the Ten Principles of the UN Global Compact into strategies, policies and procedures in DEKRA.

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). 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.

Another goal is to further increase employee engagement. By 2025, we want to raise the engagement level (compared to 2019) by 20%. The engagement level so far grew by 11% - from 46 in 2019 to 51 in 2023 (48 in 2021). The underlying Global Engagement Survey is being conducted every two years. The next survey will take place in 2025.

Monitoring the progress:

Within DEKRA, we are monitoring our current status for important issues connected to sustainability and Human Resources. The following data cover nearly four-fifths (79%) of DEKRA's whole employee base, excluding Temp Workers.

- **Strengthening equality at DEKRA:** In January 2024, DEKRA started a global pay equity analysis as part of the job global architecture implementation that will be finalized in 2026. 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 across our businesses. It also allows us to better understand any gaps that need to be addressed. This helps us to ensure that we are rewarding all our employees fairly and equitably around the world. Additionally, beyond the legal regulations, proactive measures are in place to prevent discrimination during the recruitment phase for 80.5% of our employees in 2024 (this can include a Code of Conduct, recruitment policy, and educational training).

- **Combatting discrimination at DEKRA:** In 2024, a majority of 96.7% 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, ...).
- **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. Through the active participation, employees can also contribute to improving the working conditions at DEKRA. Teamwork, mutual trust, loyalty and integrity are the foundations of our cooperation and components of our values. We aim to offer attractive, innovative, and secure jobs and communication across all levels and the identification of potentials for improvement was achieved, among other things, with the introduction of the survey. In 2023, we have conducted our fourth global employee engagement survey: 23,415 employees took part, corresponding to a participation rate of 78% of the invited employees (Scope: DEKRA core staff, without temporary employees). In 2021, 20,680 employees took part, corresponding to a participation rate of 73% (2019: 19,578; 2017: 16,119). When taking a regional perspective, the also participation rate increased in five of our six regions.



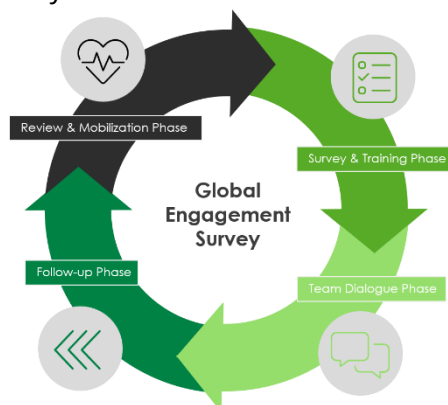
The Global Engagement Survey aims to answer two key questions: How strong is the commitment among DEKRA employees and how can it be increased. The results are then integrated in the so-called *Engagement level* as a key performance indicator. The survey is systematically followed up by the Team Dialogue Phase, the Follow-up Phase and the Review & Mobilization Phase (see diagram below), 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 11% (from 46 in 2019 to 51 in 2023). In 2023/24, around 676 team dialogues (2021/22: 1,254) were conducted worldwide, leading to the definition of 2,151 respective central and individual improvement measure plans. In consequence, the improvement measures are overlapping and are also being tackled from a global management perspective. To keep everyone involved, DEKRA pursues a constant communication on the Global

Engagement Survey as well as the follow-up process via the intranet. Additionally, the follow-up process is also individually differentiated for each region, because like this the local specialists can utilize their full potential. The regional targets for employee engagement are also tracked by the regional managers on a regular basis.

DEKRA is proud of this detailed follow-up process and highly appreciates the managers' and employees' deep involvement in the improvement processes of DEKRA.

At the time of this report's publication, DEKRA is currently preparing the next Global Engagement Survey, which will take place at the end of the year 2025.



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. With these standards we emphasize our commitment to the relevant employment rights based on the respective ILO 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. Currently, 12 European countries are represented in the DEKRA SE works council. According to our latest numbers in 2024 approximately 89% of our employees are represented by formally-elected codetermination bodies. Through our diverse codetermination structure DEKRA employees are able to stay in a constant exchange with the employer representatives. Out of this structure manifold 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). Almost 70% (67.9% in 2024) of the total workforce across all locations are covered by formal collective agreements concerning working condition and 80.1% (Scope: DEKRA Group) of legal entities offer health insurance coverage for employees. For temporary employees this figure is slightly higher.

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 with regard to 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 are currently assumed to be unlikely. More specific risk analyses are being prepared in the context of our human rights due diligence management and are targeted to generate clearer answers to these potential risks.

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 and payroll, talent management, HR analytics and workforce planning, and employee experience management). This will ensure the centralization of HR master data at DEKRA. The various modules of SAP SuccessFactors will map the entire 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, learning management and HR data analysis. These programs will also allow us to further develop the possibility to “map” our employee’s needs. In consequence, we will then for example be able to assign special trainings to individual employees based on their job profile. In a step-by-step approach we are hence improving our qualification and development approach.

Compensation, and with it pay equity, remains a key area for 2024 and beyond, 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 a global job architecture and a global grading framework in 2025 (see also the chapter on Incentives Systems). We will drive pay range transparency for employees and from 2025, once the global job architecture has been finalized, we are committed to reviewing internal pay annually using internal and external statistics to ensure that employees are paid appropriately, considering the EU Pay Transparency Directive, which will come into force in all EU countries by 2026. In 2024 100% of our legal entities had compensation of extra/atypical working hours in place.

3.1.2 Equal Opportunities

Our commitment and goals:

We take our social responsibility towards employees and society seriously and consider diversity and inclusion as beneficial to everybody 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 opportunity.

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 these targets. 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 each and every employee to develop their full potential, to be accepted in a tolerant, open 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, to prevent discrimination, and to reduce 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 ethic background and nationality. We believe that everybody is equal and appreciate every individual person working for DEKRA. That is also the reason why we strive to establish equal opportunities for everybody and do not permit any form of discrimination or disadvantage.

These ambitions are mirrored in our actions: In the past years DEKRA has set up a separate diversity and inclusion steering committee and established the Group policy for Diversity, Inclusion, and Equal Treatment. In 2024 55.2% of our employees have been covered with additional local diversity guidelines

additional to the global policy. Since 2022 the function for Global Diversity and Inclusion within Human Resources has been established. Furthermore, DEKRA is signatory to the [German Diversity Charta](#).

In addition to that, we have set ourselves goals for our Human Resources management to be achieved:

- By 2025, develop a Global Employer Brand that contains enough cues on Diversity and Inclusion as to become attractive to different genders and underrepresented groups.
- By 2025, we aim to have a preferred pool of recruitment vendors for Levels 1,2,3 that commit to present at least a 30% of female and/or underrepresented candidates in a shortlist of candidates when possible.
- By 2025, we aim to optimize our job descriptions and requirements that focus on skills and qualifications and check them for aspects that could result in any type of discrimination or exclude certain groups.
- By 2025 we aim to harmonize onboarding programs that help new hires to feel welcome and included, offering additional support for cultural adaptation when there's a case of global mobility.
- By 2025 we aim that all our talent acquisition teams receive robust diversity training to foster equity, diversity and inclusion.
- By 2025, we aim to increase the proportion of female managers in our general management team (Level 1 Level 3) by >15% (vs. 2019). For 2025, we strive to reach at least 20% female managers and we were already able to achieve 21% female managers in 2024 (2023: 19,9%, 2022: 19,7%, 2021: 18%).
- By 2025, we aim to have established a sound data basis to ensure future management of sustainability-related Human Resources topics and to be prepared for future reporting obligations.

Our Group policy for Diversity, Inclusion, and Equal Treatment and the respective committees and programs define our management with respect to these topics.

Actions promoting equal opportunities:

With locations in over 60 countries and on five 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.

In the context of co-determination, we promote trusting dialog with our employee representatives and involve employees, for example through our regular global employee survey. 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 2024 81% of our employees worked in legal entities with measures/policies to promote equal pay.

The well-being and satisfaction of our employees is important to us. Therefore, we support a good work-life-balance and we improve family-friendliness (e.g. to enable taking care of children or other relatives in need of care). 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 information and training as well as diverse part-time models, job sharing, mobile working, childcare cooperations and other needs-oriented individual solutions. The different models vary depending on the needs of the employees for the different DEKRA locations. The DEKRA HR department has been refining the DEKRA onboarding programs initially in 2022 to help new hires feel welcome and included. They have accordingly been updated annually since then.

At DEKRA the representative body for employees with severe disabilities promotes the integration of people with severe disabilities into the organization, represents their interests there and provides them with advice and assistance.

The diverse perspectives and backgrounds of our employees, for example in terms of internationality, interculturality, gender, age groups, or educational backgrounds, also help us to remain innovative and to continuously develop our expertise. In an increasingly globalized, inter-connected and disruptive market environment, these diverse perspectives also help us to find innovative solutions for our customers on behalf of sustainability and to continue to offer expert services for the challenges of today and tomorrow.

To further raise awareness among our employees and celebrate our diversity, we hosted a “DEKRA Diversity Day” in 2024. A day dedicated to recognizing and appreciating the rich tapestry of cultures, backgrounds, and perspectives that make up our global community.

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 know-how and expand their language skills.

Furthermore, the regular & mandatory DEKRA Sustainability Training as well as the mandatory compliance training include chapters on diversity and equal treatment.

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.

In 2023 the concept for a new training “EmpowerHer” was developed: In this context the global training program designed to empower women in their professional and personal growth was established in 2024. 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. Available in five languages, EmpowerHER offers women at DEKRA the opportunity to advance their careers and shape a more diverse future. Led by a team of 24 trainers, this involved more than 150 participants completing 12 courses in five languages.

DEKRA is dedicated to promoting a healthy work-life balance for its employees, with 89.6 % of the workforce benefiting from additional paid leaves beyond the legally mandated vacation days, while an even larger percentage, 90.9 %, can reap the benefits maternity and parental leave.

Our Human Resources management are 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. By 2025 we will offer additional support for cultural adaptation when there’s a case of Global Mobility. Also, we aim that our Talent acquisition teams receive robust Diversity and Inclusion Training to foster equity, diversity, and inclusion in our recruitment processes. This will be done through specific training modules in the DEKRA Grow, as part of the talent acquisition mandatory training.

Monitoring the progress:

The effectiveness of our measures for diversity, inclusion and a work-life balance are reviewed by collecting and actively managing central KPIs. E.g., with our annual internal HR questionnaire, 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. The related data management shall be further improved.

In addition to that, we are working on measuring gender and diversity in organizational talent reviews and succession plan, 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 February 2023 a new category for discrimination, harassment or bullying incidents was created.

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. 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.

3.1.3 Qualification

Our commitment and goals:

Our employees and their expertise are of key relevance for 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 partly 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 cover five key corporate areas: sustainability, data protection, information security, health & safety, and compliance. Delivered through the Global 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 & Development in 2024 marks a significant step in advancing our global learning strategy. The CoE has initiated this digital transformation, with the first wave of unified global training set to launch in 2025.

Across all age groups, 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 total DEKRA Group we have set the goal to increase the training days per employee to more than 5 training days per year until 2025. Within DEKRA, we are monitoring our current status for important issues connected to sustainability and Human Resources.

Promoting internal DEKRA talents:

The global DEKRA Learning Management System 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 make digital learning content available at a central location in a flexible and target-group-oriented manner. Learners decide for themselves when and where they want to acquire knowledge and at what pace they want to learn. The learning content remains accessible at all times, 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.



DEKRA's various modern learning activities in different formats (live/ live-online/ online) guarantee a well-balanced blended learning approach (see diagram above).

Generally, DEKRA offers a wide range of trainings. This includes but is not limited to more than 180 trainings, which have been developed by DEKRA itself available to all employees. Furthermore, round about 130 Soft Skill courses (provided by GoodHabitZ) support the further development of our work force. To meet specific needs, since May 2022 we made the LinkedIn Learning catalogue available to all managers. In order to increase knowledge transfer and simplify the access all courses are available in the major languages spoken at DEKRA (partly via subtitles).

Due to constantly and dynamically changing external conditions and requirements, it is a challenge to adapt the qualification to these circumstances and to impart the appropriate competencies and skills. For us, lifelong learning therefore also means, for example, enabling our employees in the context of digitization. In this context, we have launched the DEKRA DIGITAL Academy: An area for learning, sharing, and discussing topics that affect us now and in the future. The DEKRA DIGITAL Academy is accessible via our Global LMS and provides content on all aspects of digital transformation and future technologies. This includes topics such as the Internet of Things (IoT), blockchain, big data, cyber security and functional safety, and artificial intelligence.

To provide everyone with the necessary skills and knowledge to manage the continuous digitalization the pushplay25 initiative has been created: pushplay25 is a voluntary digital learning journey for all employees

worldwide with easily accessible proven formats to share knowledge and drive digital transformation together. It is not only an offer to share information, expertise and perspectives, it is also a movement to help employees develop the mindset and skills to a successful future. Within our community of 1,300 employees, the focus is on learning from each other. We realize this by connecting people and creating the platform to share knowledge and exchange ideas. Since May 2022, 29 topics have been addressed within 73 meetups, in German and English. Among others the following topics were discussed: Digital Trends & Innovations, Digital & Digitized Services, Digital Collaboration & Processes, as well as Digital Organization & Culture. Additionally, specific topics such as Data Security, Future Mobility, Digital Collaboration, Health & Hybrid Work, Customer Centricity, etc. were addressed.

In order to enable all DEKRA managers to strengthen their knowledge in the context of the continuous digitalization, the Digital Bootcamp has been created. It includes a selection of 17 courses on technology, strategy and management on the changing digital environment and therefore offers the opportunity to upgrade themselves on digitalization topics to our top 500 managers.

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. At the same time almost the total workforce (98.8%) received regular performance and career development reviews in 2024 and two thirds (66.5%) of the total workforce across all locations received career- or skills-related training.

Moreover, DEKRA provides an International Advancement Program (IAP) which focuses on providing high potentials (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. Furthermore, the participants can acquire and practice skills in intercultural collaboration, team management, finance & strategy, innovation & digitalization, and presentation.

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.

Keeping our employees healthy, safe and secure is a key objective of DEKRA. That is why we also provide extensive offers to our employees connect to health and safety. This includes for example courses on physical and mental health, reducing stress and noise as well as first aid courses.

84.2% of our employees participated in the global mandatory sustainability training (2023/24), which is also provided in our Global LMS. The content focus is on:

- sustainability as global challenge,
- social sustainability (including labor and human rights, social responsibility, diversity & anti-discrimination),
- governance, ethics & integrity (including business ethics, compliance, supply chain sustainability, standards & initiatives), and
- climate & environment (including climate reduction targets, environmental protection in (daily) work considering aspects on energy, mobility, waste, biodiversity, and water).

As a provider of expert services, we focus on the professional qualification of our employees. But we also offer courses in foreign languages, first aid, time management or stress management, which serve the personal development of our employees. Occupational health management also contributes to the

empowerment of our employees. This includes, for example, regular healthy diet trainings, back fitness courses, company sports groups or our biennial health day. Thanks to our multi-layered qualification concepts and the expertise of our Service Division People, Processes & Organizations and the DEKRA Akademie, we do not see any significant risks regarding the subject 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.

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.

It is important to notice that the evaluation of potential and nomination of succession candidates is not based on the gut feelings of the managers but is based on profound criteria. In 2023, we have developed DEKRA's leadership standards that describe what kind of behavior we want to see in our leadership positions to drive the success of the company.

The benefits to the employee are also clear: we create an organizational framework so that we can talk about and with them to develop suitable career paths and development plans.

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). The plan is to turn this into a yearly process that covers three levels below the Management Board and will be supported technologically with SAP SuccessFactors. Succession planning will therefore become a key component of managers' strategic planning activities for a robust and safe tomorrow.

In 2023, we launched the “Grow Beyond” mentoring program which aims to provide guidance and support the development of employees (mentee) by experienced specialists or managers (mentors), targeted to employees at all levels of the organization. This program has successfully matched 128 employees from 47 legal entities in six regions, located in 23 countries.

Talent acquisition:

In 2023, we have built up the new talent acquisition function, in order to improve our positioning as an employer of choice, to reduce the time to fill vacancies and to harmonize processes so the candidate experience is consistent across locations. We aim to work strategic 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 2025, 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. And we want to offer advanced trainings to the Talent acquisition teams to upgrade and maintain an optimal learning curriculum. Last but not least, we aim to enable 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 aim to have guidelines and best practices in place on key elements that should be present in DEKRA's onboarding and recruitment experience, this will be supported by our system SAP Success Factors, as back bone. (While always being consistent with local adaptations where needed).

In 2023, we already made progress with regards to involving necessary external support, using new IT resources and we are working on a training catalogue specifically dedicated to the Talent acquisition community. During the whole process we are working closely with the "evolve" team, who is in charge of implementing the recruiting module in SAP SuccessFactors, so features like Talent Pools amongst others are enabled to streamline our recruiting efforts.

Key Performance Indicators on Human Resources

Table 6: General Human Resources KPIs

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

Table 7: Managers by gender (General Management, Level = - Level 3)

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

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

Table 8: Average age in years (without TE)

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

Table 9: Age structure in % (without TE)

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

Table 10: Country distribution (without TE)

	2020	2021	2022	2023	2024
Germany	13,495	13,904	14,052	14,825	15,512
South-West-Europe	6,179	6,095	6,040	6,147	6,404
APAC	3,529	3,673	3,675	3,971	3,593

North-West Europe	3,173	3,309	3,512	3,763	3,826
Central East Europe & Mid East	1,812	1,870	1,787	1,688	1,661
Americas	879	953	1,488	1,697	1,698

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 regions.

Table 11: Share of international managers

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

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

Table 12: KPIs on training and development

	2020	2021	2022	2023	2024
Training days/employee	3.0	4.7	5.9	6.1	6.2
Percentage of employees that received functional training (e.g. career or skills-related)	71%	66%	66%	66%	67%

Note: These figures are based on our HR survey in 2023 and 2024 as well as the consolidated HRIS and financial reports as of January 15, 2025 using our global HRIS MyHR (SAP SuccessFactors), various financial reporting tools and the legal entities reporting these KPIs. The data covers 81.14% of the entire DEKRA workforce, excluding temporary workers. Data collection is mostly manual, but since 2022 we have introduced automated mechanisms through our HRIS. We are continuing to work on more systematic data collection through the introduction of a dual control principle and the use of special tools. In addition, we are continuing to investigate expansion options to query 100% of the workforce. We are working on a further improvement of our training and qualification monitoring also with respect to type of training (e.g., voluntary & mandatory; technical & management & social competences).

Scope: DEKRA Group

Specifications for temporary employees: Education and trainings of our temporary workers are divided into two categories. On the one hand, there are trainings 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 trainings can be added. On the other hand, there are customer-specific qualifications and trainings. The individual measures are arranged on special request of the customer. The measures are implemented promptly coordinated between our responsible colleagues and the customer during or beside their daily work. The most common qualification areas are forklift licenses, warehouse & logistics specialist, SAP, and MS Office trainings.

Scope: Temporary employees of DEKRA Arbeit

3.2 Occupational Health & Safety

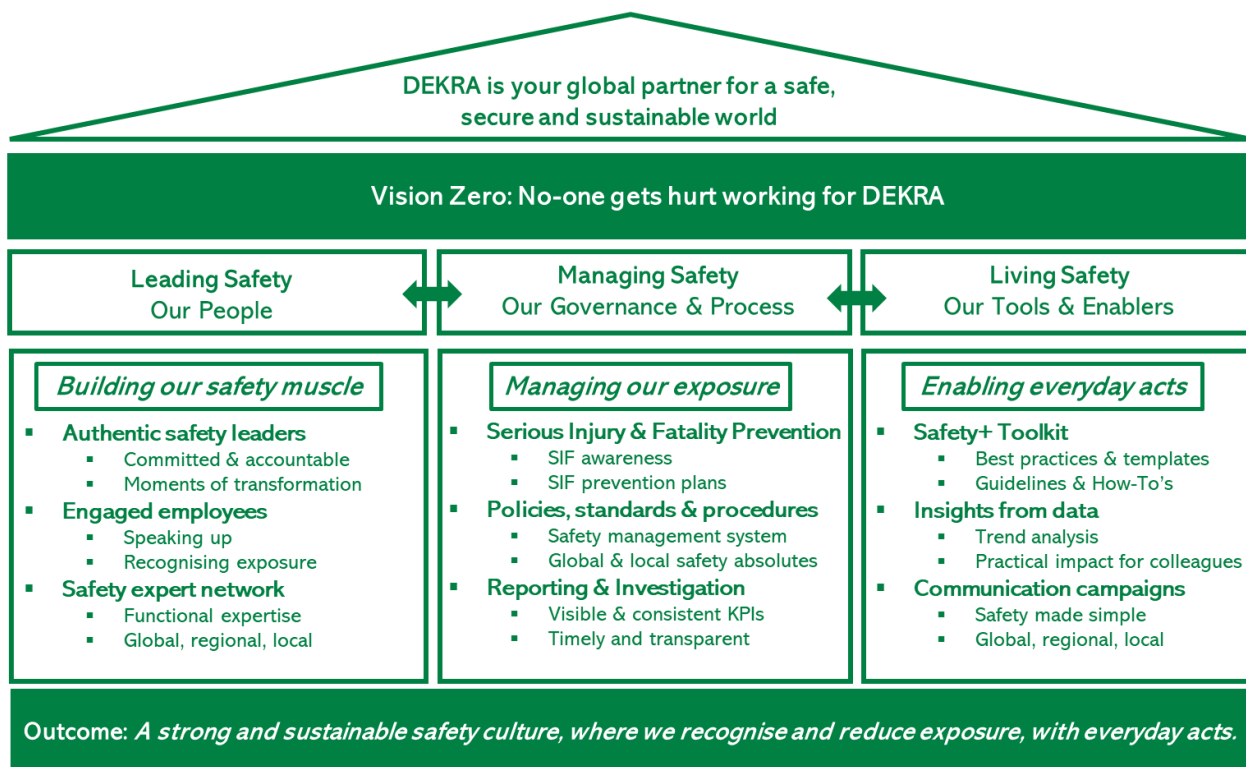
Targeting Zero Harm and making safety a value at DEKRA

By the end of the year 2024 the new program house was created, which summarizes DEKRA's strategy for occupational health and safety:

Since our founding 100 years ago, reducing safety risks for our customers has been our core focus. But our desire to keep people safe has always started closer to home, with our colleagues in DEKRA. That is why health, safety and the wellbeing of our own employees is at the top of our minds, from the Executive Board down through our managers and supervisors.

Our vision at DEKRA, espoused by our CEO, Stan Zurkiewicz, is that *"nobody gets hurt working for DEKRA"* – a vision of zero occupational accidents.

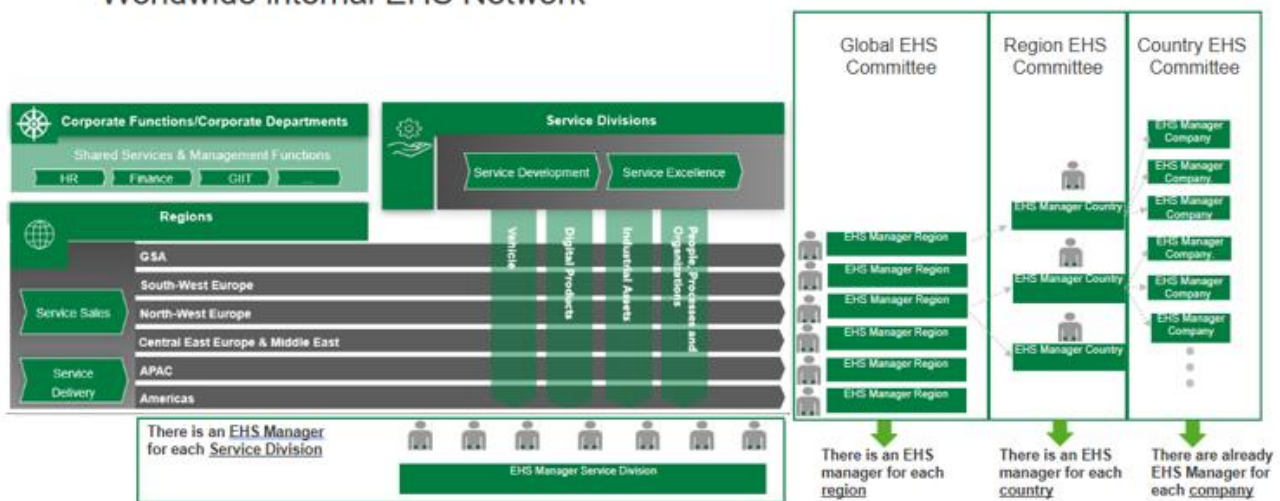
We lead, manage and live safety through focused activities across three main areas, depicted in the graphic below. The implementation of the safety culture strategy house will continue in 2025.



Managing health and safety worldwide.

As an international organization, it is important for DEKRA to direct and oversee safety from the center, but also to enable and empower teams in our Regions, Countries and individual legal entities. As a result, we maintain a network of Environment, Health and Safety (EHS) professionals, champions and facilitators across the world. The graphic below shows our EHS structure (as of 2023 and 2024).

Worldwide internal EHS Network



In all DEKRA countries there are legal requirements which a company has to comply with. The Environment, Health and Safety Policy is a minimum worldwide requirement established by the Group and must be adhered to throughout the group. The managing directors of the respective companies are responsible for monitoring compliance. The policy does not release the companies from compliance with the applicable national legislation in terms of occupational health and safety.

The core labor standards defined by the ILO, which are globally recognized social standards for improving the working and living conditions of all people, are observed. The information on the ILO database of national legislation on labor, social security and related human rights is distributed.

A Group-wide network of EHS Managers is responsible across the globe for continuing to make improvements in the areas of occupational safety, health, and environmental protection at DEKRA.

DIN ISO 45001 is an international standard that specifies requirements for an occupational health and safety management system (OHSMS) and is already well established at DEKRA at various locations. In 2024, 820 DEKRA sites have a management system according to the DIN ISO 45001 standard. Overall, 42% of core staff worldwide are covered by a management system according to the DIN ISO 45001. In 2023, the DEKRA SE parent company was successfully assessed by the employers' liability insurance association in accordance with the DIN ISO 45001 standard (occupational health and safety). In Germany, the DEKRA Automobil GmbH alone accounts for 36% of employees with a DIN ISO 45001 management system.

The internal network of occupational safety experts implements the individual management system on a site-specific basis. In occupational health management, site-specific programs are implemented. These include health and prevention courses, mental stress assessments, training on stress management, sports events and health action days and monitoring through participation quotas.

Through the different EHS committees (e.g. EHS Committee Regions, EHS Committee Countries and EHS National Committee), employees can always contribute ideas and improvements. All EHS-relevant documents are available on the internal DEKRA Employee Platform. The health and safety training courses were digitized and prepared in terms of content in 2024 so that they can be rolled out worldwide in 2025. The training will be available in different languages.

Our matrix structure (based on Regions and Service Divisions) ensures that responsibilities are clearly defined: each of the service departments (SDs) has its own 'EHS Manager SD', who is familiar with the

relevant services and should set and define the minimum standards for occupational safety, health and environmental protection.

EHS managers for the regions support the regional managers in their responsibilities in the region in the area of occupational safety. They have a coordinating role, know the contact persons in the countries in their region and can communicate and distribute central standards. They are the point of contact for the Environment, Health and Safety department at the head office.

In the regions, the various 'EHS country managers' are responsible for monitoring compliance with the minimum standards and adapting them to local hazards and national legislation.

Once a year, there is the Global EHS Committee, to talk about relevant EHS issues, projects and campaigns that apply generally for all the countries in the regions. The participants are all EHS Managers for the Regions, the Group Representative & Head of EHS and one Member of the Board. Through this committee, DEKRA is improving the management of higher-level activities within the field of environment, health, and safety.

Each DEKRA region is required to hold an EHS meeting with all the EHS Managers of the countries once a year. The participants are persons responsible for the region, EHS Manager in charge for the region and EHS Managers in charge for the different countries in the respective region.

Furthermore, there is the order to hold Committees (EHS National Committee) if there are several companies in one country. This is the case in Germany, for example. There is a national committee where only German topics that are relevant for all German societies are discussed.

In Germany the works council is a permanent member of the national EHS committee. This meeting is held twice a year and there is a group works agreement for this EHS committee.

We continuously work together with our employee representatives to improve the working conditions at DEKRA and strive for transparency and having a good dialogue between management, corporate departments and employees. This shall also encounter any need for employees to go on a strike. We want all our employees to experience a safe and welcoming working environment.

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 is 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 the area of safety.

Our lagging indicators include: number of accidents with lost time, accident rates and lost work days. These are collected locally and reported regionally and centrally, to allow us to have an overall picture of performance. The first milestone has been set with the following target in 2020: By the end of 2025, DEKRA aims to reduce the occupational accident rate worldwide by 30% compared to 2018 (base year). At Group level, a 19.7 % reduction in the accident rate was achieved for core employees compared with the base year (2018). We are currently very close to achieving the group's goal.

Our leading indicators include: near miss reporting, staff perception surveys, safety inspections/ audits, preventative measures and since 2024, safety culture and risk assessments.

Colleague Engagement on Safety

Good communication and transparency on safety are important to us, which starts with visibility of safety performance. Each Regional EHS manager communicates safety performance monthly to their Senior Leadership, who then cascade key messages to their colleagues throughout the numerous operating units.

All accident figures and reports are available via our employee platform, which includes a dedicated section on sharing best practice and providing practical tools for leading, managing and living safety – named, Safety+ (more information on this program below).

Safety is about more than numbers. At DEKRA we constantly seek to engage colleagues in conversations, initiatives and programs on safety, which are led at a central, regional and country level, including:

- Celebrating world health and safety day every year around April
- Safety messages in our annual global DEKRA day in 2024
- Safety Heroes campaign in 2024
- Mental health promotions (various online seminars and workshops on inner strength, resilience, motivation) continuously since 2021
- Safety Champion awards and initiatives introduced in 2024
- Celebrating success - for example, our employees in South Africa have worked six million hours without a serious accident for ten years in a row, including 2024..

The health and safety pages on our employee platform are continuously being expanded and improved in order to provide valuable information to everyone. This does not only include official figures but also information on how employees can contribute to health and safety as well as on how they can make use of the various preventive health offers we provide. We work closely with the internal communications department to ensure the best possible communication, accessibility and practical solutions for colleagues.

Employee participation plays an important role. As part of central campaigns, employees are encouraged to get involved, provide feedback for improvements, and communicate through the EHS managers of the regions or directly to the headquarters. Additionally, we ask for feedback on a systematic level by including sustainability and health and safety aspects in the Global Engagement Survey, in which employees provide their perception of how sustainability, safety, and health are supported at DEKRA. The safety score is always very high compared to the other dimensions surveyed and also develops positively over the years of comparison. Our employees are also encouraged to contribute their own ideas and suggestions for improvement to the company and implement them beyond the topic of sustainability. This is supported, among other things, by DEKRA's idea management, innovation management, and local initiatives. The Global DEKRA Day 2024 with the motto 'Shaping our Culture Together' is an example of employee involvement and went well with our new internal DEKRA Safety Hero campaign in 2024. Appreciation, giving feedback, and growing together while respecting each other. In particular, there was a very high volume of appreciation and thank-you certificates sent in the GSA region (Germany, Austria, Switzerland). This tool was also used in the other regions to praise and appreciate each other in the EHS.

Measures for further improving occupational health & safety worldwide

A major driver in the area of engaging colleagues on safety and enabling safe work at DEKRA, was launched by our Executive Board in April 2022 – with our Safety+ program. Divided into the focus levels #safety4me, #safety4you and #safety4us, the program aims to raise awareness of occupational health and safety among all employees by providing them with tools and techniques, sharing examples from within and outside of DEKRA and encouraging them to think more about measures to improve safety at work and on the way to work.

safety+

On the one hand, the program focuses on continuous communication, for example with video clips, best-practice examples and safety tips from internal safety experts around the Group.

safety4me

At the company level, site-specific measures are implemented to promote a culture of care and injury prevention, where leaders use their performance data to inform their focus areas.

safety4us

In addition to this, measures are taken at Group Management level to further develop the DEKRA internal safety culture, which included the creation of a new role in 2024, a Head of Global Safety Culture, to establish and lead a program to build on the success of Safety+ and take it to the next level.

safety4you

Numerous campaigns have been launched and implemented under the banner of Safety+, including the development and publication of a new internal global health & safety training program. Major awareness campaigns are also sponsored by the DEKRA Management Board – such as activities surrounding the World Day for Safety and Health at Work and the World Heart Day. Employees are encouraged to participate in events and submit contributions to these campaigns. Another recent example in 2024, was the above mentioned launch of the DEKRA Hero Campaign. With this campaign, we aim to show appreciation for safety-conscious, healthy and sustainable behavior in the workplace. Colleagues can nominate any teammates or other colleagues, then award them a personalized DEKRA Hero certificate.

Head of Global Safety Culture – a first for DEKRA

In October 2024, the Management Board appointed a Head of Global Safety Culture. This was a recognition that DEKRA wants to take the next step in our safety culture journey. DEKRA customers, competitors, regulatory bodies and governments look to DEKRA and know us for the leading solutions in helping them keep their colleagues, workplaces, products and local environments safe. Despite our deserved reputation as a global safety leader, we know we can always learn and improve colleague safety. With many pockets of excellence, with countries, businesses and services that go for long periods injury free, our Global Safety Culture Program will help us have a renewed and laser focus on safety and care. The program includes a series of strategic actions, training modules and awareness campaigns (informed by our safety data and colleague engagement), designed to foster a culture of safety that resonates with every member of our organization, from the Board down. It is not only our responsibility but also a core part of our identity as a company that represents safety. We believe that through working effort and unwavering dedication, we can make significant strides towards our goal of a zero-accident workplace. This is the natural next step for our Safety+ program.

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

In 2020, A standardized Group-wide process was established and introduced to ensure uniform identification and assessment of risks in the provision of services worldwide. This process is being

continuously improved. After hazard evaluations, the risk assessment templates offered were initially created centrally, then tested across respective service lines to define minimum protection measures. Regional and local EHS managers were also involved in the process and continue to have the responsibility for ensuring risk assessments adhere to respective country regulations and specify further protective measures where required. This ensures that the risks and protective measures in the area of occupational health and safety are described, documented and reviewed with clear responsibilities.

For example, the safety equipment results from the risk assessments of the respective legal entities. Regular safety inspections are carried out in accordance with country regulations. The EHS policy also contains specifications for equipment.

Furthermore, in accordance with national regulations, medical check-ups are offered to our employees in the working environment.

Specifically for our temporary workers, safety training based on their needs and necessary check-ups take place in accordance with national regulations.

The risk assessment process is only one example of the health and safety measures at DEKRA. Our EHS team continuously works on raising awareness and preventing accidents (e.g., by identifying near misses and dangerous situations in short videos shared on our employee platform, critical tasks such as how to avoid falling and correct use of equipment, all included in our EHS training). Our global initiatives range from ergonomic assessments to skin screening, as a wide range of measures are needed to take the diverse work situations of all DEKRA employees into account.

Depending on the legal entity and location requirements, there are individual health and safety plans (e.g., for emergencies). From a corporate EHS department, we point out the existence of these plans at the location within the international instruction template.

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 during the reporting period 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. 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 take the initiative to provide additional services and awareness raising. For example, in Germany (where DEKRA has its largest workforce), we offer access to a meditation app for mindfulness and coping with stress. Since 2023, DEKRA Germany has also been offering an external counselling service in certain life situations: From care solutions for children and relatives in need of care to crisis or addiction counselling and health prevention.

Outlook:

Our development in the area of monitoring is as follows: We aim to make accident figures transparent and give back to those who provide this data. Therefore, we are building a Power BI dashboard so that all

companies, that provide accident figures also have access to accident reports and global analysis. The aim is that through more transparency and analysis options, the data can be better understood.

The next stage of development involves enhancing the direct reporting of accidents to obtain standardized queries and conduct detailed analyses. Another aim is that accidents can be categorized further, that more data on the accident occurrence (accident type, exposure) can be collected and that the focus lies on Serious Injuries with Fatality Potential (SIF). To achieve this, an incident reporting software will be tested in selected companies in 2025. A project will be set up for this purpose, with the aim of testing a tool to improve the reporting of incidents and corrective actions.

The safety culture program mentioned above will be an important part over the next few years. Many initiatives, campaigns, programs and developments in the area of governance will be categorized under the three pillars: Leading Safety, Managing Safety and Living Safety. There will be specific details on what needs to be worked on in these three pillars and what the focus points are.

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. This results in two changes:

- **Category Commuting Accident ("Way to Work"):** This category is removed and will no longer be included in the DEKRA global internal statistics. Commuting accidents will be removed from the history in the internal reporting system (WIRE/tm1) at the Accident Dashboard (including absolute figures and accident rates), and the 2025 target benchmark will be recalculated.
- **Change in Definition:** Going forward, only accidents with lost time will be recorded in the global statistics. Additionally, doctor visits are no longer included in the statistics.

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 in the course of 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 as part of the regular health and safety management system.

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.

The first milestone has been set with the following target in 2020: By the end of 2025, DEKRA aims to reduce the occupational accident rate worldwide by 30% compared to 2018 (base year). At Group level, a 19.7 % reduction in the accident rate was achieved in 2024 for core employees compared with the base year (2018). We are currently very close to achieving the group's goal.

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. This KPI was chosen in 2020 for DEKRA to monitor and aim to reduce by 30 % by 2025.

Table 13: KPIs on Health & Safety

	2022	2023	2024	Note
Accident rate	11.7	12.5	11.4	The adjustment in the definition of accident statistics described above results in an adjustment in the figures, which has been carried out consistently for all years so as not to neglect the past. Therefore, we calculate all figures without commuting accidents.
Number of fatalities due to work-related injuries	0	1 (Franchise)	1	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	19.1 (*15.1)	16 (*12.6)	14.1 (*13.1)	The number and rate of work-related injuries with serious consequences is not part of DEKRA's accident definition. Instead, 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	360 (*721)	401 (*789)	379 (*799)	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	6,867 (*10,882)	6,410 (*9,910)	5,327 (*10,503)	There were subsequent corrections of accidents in the system, which is why the historical figures have also changed slightly (2022).
Rate of documentable work-related injuries	1.28 (*1.65)	1.38 (*1.81)	1.27 (*1.87)	Number of colleagues injured per 100 employees. Based on working hours. Incident rate = (number of registered accidents x 200,000) / number of hours actually worked. Occupational accidents with at least one day lost or more.

* All active headcounts incl. temporary employees

3.3 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.

The following strategic measures are taken to improve our human rights risk management procedures:

- We conducted for the year 2024, a strategic analysis of the human rights risks at DEKRA. On the one hand, this analysis serves as an initial abstract risk analysis for classifying our human rights context, and on the other hand, as a basis for deriving further measures that are to be pursued and implemented on an ongoing basis.
- To meet the requirements for compliance with due diligence obligations and the targeted human rights objectives along the group's own business units and supply chains, a human rights risk management system with associated processes was launched in 2022 and was materialized in 2024 by two management reviews.
- In this context, an appropriate software tool for analyzing human rights risks in the supply chain is implemented.
- New resources and capacities for human rights risk management were created to increasingly implement human rights requirements. A Global Human Rights Officer was appointed as from January 2024 with the identified tasks to pilot and monitor the Human Rights awareness and effectiveness program throughout the Group.
- The DEKRA Social Standards - our policy statement on human rights - are available in German and English and apply 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
- Sustainability requirements, evaluation and incentives in tenders (with future focus on diversity in the supply-chain and support for diverse-owned businesses (e.g. women-owned or owned by minorities/vulnerable groups), where possible. Our ambition with regard to supplier diversity is first of all to raise awareness within the company.
- [Letter to suppliers](#): raising awareness of sustainability & human rights among 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 have a monitoring and reporting system for sustainability that enables us to track and evaluate the progress of our suppliers on group level. It is continuously reviewed and optimized as necessary. We require our suppliers to adhere to our sustainability standards and conduct regular audits to verify implementation. We also train our procurement team to ensure they understand and apply the requirements for sustainable procurement and supply chain management.

By 2025, we aim to have assessed all critical suppliers in Global Procurement for sustainability. The choice of suppliers audited is based on several factors: Next to economic criteria, also sustainability issues play a role. For 2024 there have been further development and improvement of our audit approach. This also includes an improved software-based monitoring of suppliers regarding their corrective actions.

Currently, not all our procurement activities are covered by Global Procurement, but we continuously strive to ensure that all purchases comply with the same Global Procurement sustainability standards and processes and work continuously to further expand the scope of Global Procurement to all purchasing activities step by step.

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, for example through the company's own business activities or through business partners in the supply chain. Suppliers were screened and suppliers with significant potential risk - as described in Key Performance Indicator *Social impacts in the supply chain* - were not identified (see following chapter Key Performance Indicators on Human Rights).

To protect and promote human rights, DEKRA has developed and is continuously expanding a comprehensive risk management system. DEKRA is committed to continuously improving this system and adapting it to current challenges. Human rights risks continue to be evaluated on a regular basis.

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 about sustainability. Monitoring and reporting regarding sustainability in procurement is now established

for the year 2024. Still, the Global Procurement functions 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 14: KPIs on supply chain

	2020	2021	2022	2023	2024	Target
Percentage of Global Procurement purchasing staff trained in sustainability	93%	100%	100 %	100%	100 %	100% of buyers/procurement teams members trained
Number of supplier audits (cumulative figure including previous year(s))	13	16	38	86	136	≥100 suppliers audited by 12/2025 (Target for 2025). (2024 target was 50 suppliers)
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% suppliers obliged

The following KPIs are reported for the first time for 2024:

Table 15: New KPIs on supply chain

	2024	Comment
Number of <u>suppliers</u> assessed for social impacts.	2.143	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, six material (high expenditure) countries are included).
Number of suppliers identified as having significant actual and potential negative social impacts.	0	In relation to our strategy to pursue suppliers with critical action priority in terms of labor and human rights and environmental protection, here with the focus "social impact": There were neither potential (those classified as high and very high labor and human rights risk) or actual (classified as inadequate in labor and human rights based on our comprehensive assessment framework) human rights risks identified for 2024.
Significant actual and potential negative social impacts identified in the <u>supply chain</u> .	n/a	In relation to our strategy to pursue suppliers with critical action priority in terms of labor and human rights and environmental protection, here with the focus "social impact": There were neither potential (those classified as high and very high labor and human rights risk) or actual (classified as inadequate in labor and human rights based on our comprehensive assessment framework) human rights risks identified for 2024.
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	
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	

3.4 Corporate Citizenship

Strategic approach

Sustainability is a core value for DEKRA. We are working on the sustainable development of our company and on our contribution to sustainable development in society, the economy and the environment. [We support](#) the UN Sustainable Development Goals (SDGs) and the principles of the UN Global Compact. As DEKRA Group, we have been a signatory of the [UN Global Compact since 2020](#).

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. By our 100th birthday in 2025, our vision of being "the global partner for a safe, secure, and sustainable world" is still valid. We also aim to expand our social commitment and related partnerships and initiatives for sustainability.

A first draft of a guideline for our corporate citizenship engagement including but not limited to sponsoring activities was developed. With this in mind, the set-up of the corporate citizenship guideline 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

To date our current activities can be summarized qualitatively. For 2024 we worked on the foundations for future collaborations in climate change mitigation and adaption in partnerships with measurable contribution the UN Sustainable Development Goals (SGDs), which will also contribute to our corporate citizenship impact. 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 almost 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 2024 the award was handed over to the city of Rheine. The city with a population of around 78,000 has not had a single road fatality in urban traffic in nine 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 which enables the visualization of potential hazards, and which plays 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: Not only in the areas of traffic and occupational safety, but also, for example, through safety inspections of [public children's playgrounds](#).

Providing our expertise to Formula Student teams was part of our appearances at the [high-voltage training courses](#) in Duisburg and Nuremberg. The DEKRA expertise was shared through providing support on the topic of safety during the planning, development and construction of racing cars.

Moreover, in February 2024 DEKRA published the Solutions Magazine [“Sustainable Travel – How Is It Possible?”](#) focusing on tips how to be able to travel as sustainably as possible. Also, other editions of the DEKRA Solutions Magazine repeatedly address issues connected to sustainable development (e.g. [“Energy Transition: Towards a Climate-Neutral Future”](#)) and thus spread the word into society of what solutions can be used to make throughout the transformation to a more sustainable world.

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 2024". In the ["Consulting, research and technology"](#) category, DEKRA is ranked 3rd in 2024 ([2023: 4th place](#)).

Sponsoring

Another aspect of corporate citizenship is sponsoring. An ideal sponsorship for DEKRA follows a broad catalogue of criteria in order to meet the strategic sponsoring goals. Some of the most important criteria for a 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 2024 started our partnership with Bernd Mayländer, the official FIA Formula 1 Safety Car driver. This partnership focuses not only on safety on the road, but also at home. 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 addition, the newly created [“Safety Talk”](#) format was published on social media before each of the 24 Formula 1 races, in which Bernd Mayländer discussed the respective safety aspects of the racetracks, among other things. Bernd Mayländer was also on site at several events: For example, he was a guest at the presentation of the [DEKRA Road Safety Report in Berlin](#), where he provided exciting insights into his daily work regarding the important role of preventive safety.

Most activities take place in our biggest market, Germany, where we get involved into the enhancement of future-oriented motorsport concepts with a focus on safety and sustainability. DEKRA is committed to safety and sustainability in motorsports since the 60's of the last century. In FIA (Fédération Internationale d'Automobile (global motorsport governing body)) accredited laboratories and test facilities DEKRA tests

and homologates motorsport equipment and motorsport safety structures on behalf of FIA and DMSB (national motorsport governing body). In addition to its role as the "official technical partner" of the DTM and ADAC GT4 Germany, DEKRA has become an integral part of various racing series as a long-standing series partner. This includes the DTM, the ADAC GT4 Germany and DTM Classic as well as the ADAC GT Masters, the Prototype Cup Germany as well as the Porsche Carrera Cup and the 24 hours race on the Nürburgring. DEKRA is premium partner of the DMSB and chairs the DMSB's Technology and Sustainability Commission. In this role DEKRA is significantly involved in the development of forward-looking motorsport concepts with a focus on safety and sustainability. The commission primarily develops proposals for the creation and further development of technical regulations in order to integrate alternative technologies like sustainable propulsion systems and sustainable fuels in motorsport. Together with DMSB trainers DEKRA experts carry out periodic seminars for motorsport technical inspectors (scrutineers) to refresh and deepen their knowledge and expertise in order to guarantee safe motorsport events according to the FIA and DMSB standards.

Since the 2022/2023 season DEKRA is also the "official partner" of the German Women Volleyball Bundesliga with the focus on the referees. Neutrality, expertise and fair play unite DEKRA and the German Volleyball League. Wherever possible sustainability aspects are also integrated in our common actions.

These sponsoring activities aim at positively influencing the three targets of brand awareness, employer branding and service marketing and thereby contribute to our overall sponsoring approach.

Donations

Giving back to the community is an important way for us to make a positive impact on communities and the world at large as well as to help in areas of crisis and to promote safety. For this reason, we have decided to make a total donation of 150,000 EUR to the following organizations in 2023 (December) and 2024 (January):

- UN Refugee Agency – World
- Ärzte ohne Grenzen – World
- DocStop – Europe
- Björn Steiger Stiftung – Germany
- Bürgerstiftung – Stuttgart
- Caritas – Stuttgart

DEKRA has self-evident rules for the allocation of donations: For example, the donation must be transparent. For us, this means that the recipient of the donation and the specific usage by the recipient must be known. Beyond the rules, it is important to us with regard to our donations that we are active both globally and in Europe as well as in Germany and around our DEKRA headquarters in Stuttgart.

At the global level, we support, for example, the UN Refugee Agency in their work of leading international action to protect people forced to flee conflict and persecution and those denied a nationality. In Europe we support DocStop, an organization which helps truck drivers with uncomplicated medical care on the road (e.g. toothache, persistent headaches or suddenly occurring back pain). The Björn Steiger Foundation is committed to improving emergency aid and rescue services in Germany, which we support. And in Stuttgart, we support, among other things, the Bürgerstiftung, which implements a large number of charitable projects in the city every year.

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.

Safety at child height: The colleagues from DEKRA Denmark held a [traffic day at the Skodborg Children's Center](#) in September 2024. The focus was, among other things, on the blind spot in a truck. The aim was to convey how important it is to be aware of this when moving in traffic on a bicycle or on foot.

More Safety for Children: In October 2024, DEKRA Brazil, in collaboration with the Rota das Bandeiras organization and the municipality of Jarinu in the state of São Paulo, carried out a [road safety campaign](#) for more than 325 pupils in grades 1 to 5 at the Pedro Ferrara elementary school. The campaign included a playful program to raise awareness of the dangers of road traffic and the distribution of red DEKRA caps with reflectors to help them be better recognized and noticed by drivers.

The campaign by our colleagues at DEKRA Brazil is based on the ["Safety Caps Campaign"](#), which celebrated its 20th anniversary in 2024. For the past twenty years, the easily recognizable headgear has been distributed to children in Germany (and globally as shown) at the start of primary school to raise their awareness of everyday road safety. During this time, 3.75 million DEKRA caps have already been distributed.

In April 2024 DEKRA Italy implemented the ["Village of Safe and Sustainable Mobility"](#) initiative. The village promoted sustainable mobility by incorporating electric vehicles and green technology, addressing both safety and environmental goals. Through hands-on experiences and stakeholder collaboration, DEKRA educated the public and industry leaders on road safety and tests new technologies like autonomous driving systems in a controlled, practical setting. This holistic approach highlighted the potential for safer, greener, and more efficient transportation.

In Germany, DEKRA is for example committed to protecting nature and biodiversity as a partner in the unique environmental and social project [BeeWild](#). In order to specifically support the BeeWild initiative, DEKRA has created a new bee pasture at the DEKRA Lausitzring - in addition to the areas already there. The aim is to allow sustainable habitats for plants and animals to grow and to strengthen biodiversity.

For years, employees at the offices and laboratories of DEKRA Netherlands have also been committed to keeping the streets and squares in their immediate vicinity clean. Once a year, employees in Alkmaar, Arnhem, Capelle aan den IJssel and Utrecht therefore organize a [large waste collection campaign](#).

Colleagues from DEKRA France in Colomiers also took part in a [waste collection campaign](#) in which they cleaned up the area around the laboratory at the Global DEKRA Day. The same day was also used by 255 colleagues from DEKRA Italy to [remove garbage from beaches and parks](#) at the locations in Milan, Rome and Turin.

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 16: Revenue DEKRA Group (in € Million)

	2022	2023	2024
ExCom (Level 0 - Level 1)	3,796.5	4,101.4	4,293.8

Source [Annual Report 2024 / 2025](#)

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

Table 17: Selected Expenses DEKRA Group

	2022	2023	2024
Essentially personnel expenses	2,6 bn	2.7 bn	2.8 bn
Other operating costs see consolidated statement of comprehensive income	See p. 33 in Financial report 2022	See p. 39 in Financial report 2023	See p. 37 in Financial report 2024
Transactions with equity providers	See p. 88 in Financial report 2022	See pp. 96-97 in Financial report 2023	See pp. 90-91 in Financial report 2024

Sources: [Financial Report 2022](#), [Financial Report 2023](#), [Financial Report 2024](#)

Table 18: Economic Value DEKRA Group

	2022	2023	2024
Retained economic value: "direct economic value generated" less "distributed economic value"	See pp. 17-20, 33, 52, 53 in Financial report 2022	See pp. 21-25, 39, 59, 60 in Financial report 2023	See pp. 19-21, 37, 55, 56 in Financial report 2024
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. 52 in Financial report 2022	Revenue by region see p. 59 in Financial report 2023	Revenue by region see p. 55 in Financial report 2024

Sources: [Financial Report 2022](#), [Financial Report 2023](#), [Financial Report 2024](#)

4 Governance

4.1 Responsibility

The Corporate Sustainability department defines and constantly further develops the sustainability strategy in internal coordination. The DEKRA top management (Executive Committee) is continuously involved in the further development of the strategy and the follow-up and adaptation of the objectives.

The Group Corporate Sustainability Management function is a staff function directly assigned to the Chief Financial Officer (CFO). The central Corporate Sustainability team works closely together with the DEKRA Regions as well as with central departments such as Human Resources, EHS (Environment, Health and Safety), Global Procurement and Compliance, as well as with the DEKRA Regions and coordinates sustainability-related issues. The team brings together the decentralized sustainability management taking place in the different corporate departments and functions.

Our Regional Sustainability Managers (RSMs) as central contacts in the Regions ensure an effective implementation of all the globally valid sustainability measures and guidelines. DEKRA has implemented Regional Sustainability Managers in all DEKRA Regions and ensure the communication and dissemination of measures in all DEKRA Regions. Through these functions DEKRA ensures the effective implementation and coverage of all sustainability topics along our four focus areas:

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

The monitoring, analysis, and derivation of measures, as well as operational management, are carried out in coordination between the Corporate Sustainability function and the relevant specialist departments.

Regular alignment in meetings with the CFO as responsible Board member as well as in Management Board meetings allow a constant coordination at the highest level.

Developments or adjustments with respect to the corporate sustainability strategy, targets and focus are also discussed in the regular management meetings of DEKRA.

Constant coordination with the Regions and the respective sustainability contacts as well as with the central functions guarantee an effective integration and implementation of the corporate sustainability strategy.

We encourage all employees to take responsibility for DEKRA, provide trainings to them and incorporate the ideas and input coming from our employees. In this respect, sustainability is communicated and lived top-down and bottom-up at DEKRA.

Responsibilities for sustainability issues are further specified. This includes the Corporate Focus Area Sustainability Services, which is responsible for further developing the growth with sustainability-related services, the global roles for diversity and inclusion, as well as human rights and relevant sustainability-roles within our Regions. In particular, there is also a management team responsible for recording, calculating and validating our greenhouse gas emissions and the corresponding greenhouse gas footprint.

This is particularly important in order to be able to validly track our progress towards our SBTi emissions reduction target and to have a reliable basis for measuring success and paying bonuses to all DEKRA managers that are directly linked to our environmental performance (please also see Chapter 4.3 Incentive Systems).

4.2 Governance Processes

4.2.1 Rules and Processes

Sustainability at DEKRA is part of corporate governance and the responsibility of the entire management team as well as of all individual employees. The DEKRA sustainability strategy is gradually being integrated holistically into all the organization's standards and processes. The DEKRA Sustainability Principles define our sustainability orientation. For the four strategic areas of the DEKRA sustainability strategy (Environment & Climate, Employees & Society, Management & Governance and Supply & Value Chain) there are organizational anchors, standards and guidelines as well as processes and control mechanisms that ensure the implementation and further development of the topics.

The DEKRA Vision and our Management Guide define our rules and processes. With respect to corporate sustainability, relevant guidelines and policies with interfaces to sustainability are integrated. In our four strategic sustainability areas this involves e.g., the environmental & climate management guidelines, the respective environmental data collection guidelines, company car guidelines and printing guidelines, in the area of Environment & Climate. In the area of Employees & Society, e.g., the DEKRA social standards (Policy on Social Responsibility and Human Rights), the diversity, inclusion and anti-discrimination policy and health and safety policy. For the area Management & Governance, e.g., the sustainability principles, compliance guidelines, data protection and information security guidelines. And, last but not least, for the area of Supply & Value Chain, e.g., the sustainability in global procurement guidelines, the sustainability supplier code of conduct, and the standards of the Corporate Focus Area Sustainability Services (CFA SuS).

Environment & Climate

The DEKRA Guideline for Environment and Energy (which is part of our Guideline for Environment, Health, and Safety, EHS), the corresponding individual environmental management system and underlying processes define how energy and resource efficiency are to be ensured, monitored and improved. This includes management and key figure monitoring. In terms of content, the topics of carbon footprint, business travel, vehicle fleet, renewable energies, energy and buildings, green office, green IT, ecological purchasing, waste and water management, and site biodiversity are addressed. Specific sustainability-oriented policies, like a printing policy or a company car policy further specify our guidelines. An internal guideline for environmental data collection, management and monitoring shall ensure an effective and consistent management of relevant environmental data.

The DEKRA Climate Impact Program was adopted and designed in 2024. This alternative approach to climate responsibility will replace our approach of balance sheet climate neutrality in 2025. The program is based on two strategic pillars: internal decarbonization and external climate contributions. The first pillar focuses on the systematic reduction of greenhouse gas emissions within our own operations as well as across our upstream and downstream value chain. This commitment is supported by the implementation of an internal carbon price and aligned with SBTi-compliant emission reduction pathways. The second pillar centers on partnerships for high-quality climate action projects beyond our value chain that generate measurable environmental and social co-benefits. The projects will not only be oriented at climate change mitigation but also on adaptation as we can already see the effects of climate change today.

The impact of these contributions will be assessed in relation to the UN Sustainable Development Goals (SDGs), while remaining separate from our own greenhouse gas accounting and not being credited towards our balance sheet.

Employees & Society

The DEKRA social standards (Policy on Social Responsibility and Human Rights) define the alignment with the ILO core labor standards and specifically, among other things, on the topics of diversity, equal opportunities, discrimination, disadvantage, freedom of association and co-determination, as well as respect for general human rights. Our Group policy for Diversity, Inclusion, and Anti-discrimination and the respective committees and programs define our management with respect these topics. The Guideline for Occupational Health and Safety and the corresponding internal management system manage the topics for the continuous development of employee health and occupational safety. A Learning Management System (LMS) enables us to provide lifelong learning and continuous development for our employees. Including regular training on the material sustainability subjects in all ESG dimensions for all DEKRA employees worldwide.

Through a regular employee survey and corresponding upstream and downstream processes, employee concerns are recorded in a dialog-oriented manner and reviewed with regards to the introduction and adaptation of measures.

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 department. However, until today the Global Procurement department does not yet cover all procurement activities of DEKRA worldwide. But we are 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 the Corporate Focus Area Sustainability Services (CFA SuS) and its standards and processes in linkage with our service development and service excellence of the Service Divisions, and the operational service delivery and customer relation of the Regions, the further development and growth with sustainability-related services is being conducted.

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. 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, are being developed. Group-wide and individual sustainability targets and incentives for entities and managers further increase the integration of these action in the regular processes.

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

4.2.2 Control

For all four strategic areas of DEKRA's sustainability strategy, Environment & Climate, Employees & Society, Management & Governance, and Supply & Value Chain, figures are recorded and checked for plausibility by experts, key performance indicators are formed, analyzed, and evaluated, and specific measures are derived. The corresponding figures are integrated into regular internal and external reporting and are aligned with GRI as an international KPI reporting standard.

In environmental and climate management, the focus is on energy consumption figures and greenhouse gas emissions. Energy consumption is analyzed in terms of electricity, heating/cooling and renewable energies. Regarding greenhouse gas emissions, the areas of energy consumption, business travel, vehicle fleet, and waste management are also analyzed annually in terms of emissions. In addition, figures on paper consumption, recycling paper, and printing behavior are evaluated. The evaluation of key figures on water and wastewater as well as waste and recycling will be built up and expanded step by step until 2025.

In the social area, developments in the field of occupational health and safety as well as Human Resources figures relating to the development of our employee numbers, fluctuation, and diversity are monitored. This includes occupational accidents, gender and age distribution, and internationality of our employees. A systematic employee survey is used to survey and evaluate employee satisfaction and commitment in general and on specific topics such as diversity and inclusion or integrity. The training and development times of employees are gradually being collected and will be used in the future via the internal learning management system to continuously develop the development opportunities for our employees.

In the field of integrity and compliance, among other things, developments in the area of compliance training and training participation numbers as well as reported suspicious cases and corresponding responses are evaluated.

Regarding information security and data privacy, developments relating to internal prevention training are evaluated step by step.

In the area of procurement and supply chain management, the key figures and developments of suppliers committed to our sustainability requirements as well as checked and audited suppliers will be monitored and evaluated. In addition, the number and rate of participants in sustainability training courses within the procurement teams are monitored.

Developments and progress in the entire field of sustainability are continuously monitored and evaluated using internal key performance indicator monitoring systems. Using a target achievement overview, management is regularly informed about progress in the individual dimensions and appropriate measures are derived using a PDCA approach (Plan, Do, Check, Act). In particular, this includes our carbon footprint and reduction measures, but also occupational health and safety (accident figures) and employee issues such as gender diversity and the engagement score in the global employee survey.

The further development of sustainability controlling is being consistently pursued. Internal risk assessment and audit processes are also used to check compliance with internal rules and requirements also about sustainability and to report internally.

Our formal sustainability reporting and the respective set of Global Reporting Initiative (GRI) indicators was verified by an external auditor in 2023 and will be subject to external verification for the report of 2024, too.

In 2024, we have continued to work on the ongoing optimization of our data quality and respective steering capabilities. An example in this respect is the switch from manual data management to digital environmental and climate reporting. We proceeded checking the plausibility of the data received from random samples onwards and obtain supporting documents.

Moreover, as an element of external controlling and assessment, our reporting input for the EcoVadis rating has been once again assessed and achieved a platinum rating for the fourth time in a row with a scoring of 86/100 in 2024.

4.3 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 his or her 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. Managers are therefore encouraged to contribute to DEKRA's sustainable development not only through their intrinsic motivation, but also through financial incentives linked to the explicit sustainability targets in our management target agreement system.

The targets vary depending on the area of responsibility. Additional sustainability objectives can be agreed with the respective manager and set as individual targets, e.g. increasing employee engagement or reducing travel costs in a department. Achievement of individual targets is monitored by the manager.

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. 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.

To achieve long-term pay equity, employee development and fair remuneration, we intend to establish a global job architecture in the near future. 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 to monetary incentives, DEKRA also offers various non-monetary incentives. Examples include free first aid courses or a Global LMS sustainability training course (described in more detail in the chapter on Qualification) to promote our employees' contribution to sustainable development within and outside the workplace.

In addition, 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 important 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.

In 2023 we 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 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 2025 and 2026, we will expand this global performance process to include all employees in phased rollout waves.

4.4 Political Influence

DEKRA as an expert organization and state-recognized testing organization on behalf of safety performs partly sovereign tasks through services, e.g., carrying out periodic vehicle inspections. For us, political influence means that we are politically involved in the area of safety, security and sustainability. For this reason, we are continuously in close contact with the responsible decision-makers and legislators. Our Head of Government Affairs reports directly to the EVP Strategy & Corporate Development and is responsible for the oversight of all political and lobbying activities.

In 2024, all parties of the democratic and parliamentary center, CDU, SPD, FDP and Grüne/Bündnis90 received 9.500€ each. We offered the youth organizations of those parties amounts relative to the amount of their members. There are standing yearly offers for 4.000€ to Junge Union, 3.000€ to JuSos, 1.500€ to Junge Liberale and 1.500€ to Grüne Jugend. In 2024, only Junge Union and Junge Liberale accepted the offer by requesting the funds and including us in their events.

Our political engagement in the reporting period concentrated on several key legislative processes affecting our work as a safety service provider. On the European level, we engaged with the sector-specific Data Act legislation, focusing on access to vehicle data, by submitting position papers to the EU Commission and political group reporters. We similarly contributed to the AI Act development, emphasizing safety and security in critical applications.

We continued our advocacy regarding the Corporate Sustainability Reporting Directive, where we believe that accredited independent third-party technical audit providers like DEKRA should be included in non-financial report verification alongside business consulting companies. Our technical expertise and years of experience are essential to prevent greenwashing.

Our engagement also extended to the Cyber Resilience Act and the Euro 7 Directive, where we provided expert input through position papers and statements. In Germany, we participated in discussions around the Mobility Data Act, advocating for uniform interfaces in European and global approaches.

Our political priorities align with our five strategic focus areas: Sustainability Services, Future Mobility, Remote Services, Cyber Security, and AI & Advanced Analytics, with the first three receiving the most attention. These activities directly connect to our material impacts, risks, and opportunities identified in our sustainability strategy.

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, BDI, ProMobility, Green NCAP, Bitkom, and the Europäische Bewegung Deutschland. Through these memberships, we contribute our expertise to policy development and advocate for the highest standards in safety, security, and sustainability across all relevant sectors.

Key Performance Indicators on Political Influence

DEKRA's political influence activities focus on safety, security, and sustainability, with the organization maintaining continuous contact with decision-makers and legislators. There is no need for an estimation of contributions as these are made directly by our External Affairs Team. No in-kind contributions were made during this period.

Political Parties

Table 19: Financial contributions to political parties

Recipient	Contribution Type	Amount (€)	Country
CDU	Financial	9,500	Germany
SPD	Financial	9,500	Germany
FDP	Financial	9,500	Germany
Grüne/Bündnis90	Financial	9,500	Germany
Subtotal		38,000	

Youth Organizations

Table 20: Financial contributions to political youth organizations

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

While standing offers were made to JuSos (€3,000) and Grüne Jugend (€1,500), these organizations did not request the funds in 2024.

Total Contributions: €43,500

4.5 Conduct that Complies with the Law and Policy

We live fair competition and do not tolerate any form of corruption or other unlawful behavior. For us, the integrity, reliability, and neutrality of all employees is of crucial importance. With our DEKRA Code of Conduct from 2024, we at DEKRA have given ourselves binding guidelines and directives worldwide that demand ethical and lawful conduct from all DEKRA employees and managers. They represent our aim and ambition with regards to Compliance and define the framework for our daily actions. The DEKRA Code of Conduct defines binding minimum standards and also provides guidance for all of us to comply with laws, legal standards and ethical principles on all continents, including conflicts of interest and fair competition practices. Furthermore, additional policies and procedures establish clear guidelines and protocols for Compliance-related activities: We implemented a Signature Policy and Rules of Procedure relating to the whistleblower proceedings in 2022, and a globally applicable gift and hospitality policy in 2024.

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 also directly to the Chief Financial Officer (CFO) and is part of the Executive Committee (ExCom), together with a Group-wide network of Regional Compliance Officers are responsible for communicating and applying the Compliance policies. Similarly, a global network of data protection and information security officers ensure data protection and information security.

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. With our group-wide [DEKRA Compliance whistleblower system](#) Compliance incidents, violations of law, such as corruption and bribery, violations against social and other environmental standards, or other misconduct can be quickly, anonymously and securely reported. This new system has supplemented the existing whistle-blower channels from January 1st, 2023, onward and improves the possibilities for stakeholders to submit Compliance reports. The DEKRA whistleblowing system not only fulfills the requirements of the German Whistleblower Protection Act, which came into force on July 2nd, 2023, it also goes beyond that: Through an individual digital postbox within the tool, stakeholders can file reports completely anonymous. It is available to all employees as well as external stakeholders, as it is publicly accessible via our homepages. The whistleblower can choose between different categories for the report (e.g., corruption/bribery, fraud or breach of trust, embezzlement etc.). As soon as a report is submitted, an initial assessment is carried out as a plausibility check. The Compliance report is then investigated in a structured process that ensures that reported violations or concerns are examined thoroughly and fairly. The investigation is conducted independently and impartially by Group Compliance or the regional Compliance Officers to ensure objective results. All steps and decisions are documented accurately to ensure transparency and accountability. If a Compliance report is confirmed, the Compliance organization proposes sanctions and countermeasures to the relevant management. Once the investigation has been completed, the whistleblower will be informed whether Compliance-relevant behavior was identified.

The protection of whistleblowers is stipulated in our DEKRA Code of Conduct as well as in our Rules of Procedure regarding whistleblower proceedings.

During the reporting period of 2024, 187 Compliance incidents were reported in total for the whole DEKRA Group, of which 45 cases were confirmed. These were investigated as described above and respective actions were taken. Furthermore, where possible measures were initiated to prevent such cases in the future.

Continuous Compliance trainings, with a special focus on potential risk groups, ensures that our employees are informed and sensitized in recognizing Compliance-relevant topics and risks on time. In 2024, 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 every employee. The DEKRA Compliance training is continuously developed and adapted to cover all important topics. The web-based Compliance training covers all important topics for DEKRA employees:

- Integrity & Conflicts of Interest
- Anti-Corruption & Relationships with Business Partners and Third Parties
- Fair Competition & Antitrust Law
- Anti-Discrimination, Diversity & Inclusion
- Human rights in the supply chain & at DEKRA
- Environment & Climate Protection
- Consequences of Infringements & the whistleblower tool
- The 10 Golden Compliance Rules.

DEKRA employees worldwide are enrolled in the mandatory Compliance training program. For our biggest share of employees in Germany it is organized via the DEKRA Learning Management Systems. Within these systems 70.57 % of the enrolled DEKRA employees finished the training in 2024 – the remaining 29.43 % are in progress for 2025. We aim to further increase this number and plan to follow-up the fulfillment rate in the different legal entities. Besides, we provide occasion- and function-related trainings for individual teams or regions. For example, we train the Global Procurement and the Global Sales team members function-specific on legal and compliance issues. Additionally, Compliance is also an explicit chapter within the global sustainability training. Furthermore, DEKRA provides trainings on data protection and information security to all relevant employees.

Before entering in a business relation with a business partner, a Third-Party due diligence process must be conducted and documented by the responsible management. These internal business partner screenings are risk-based and conducted on a regular basis. As TIC Council member, DEKRA also complies with the TIC Council Compliance Code (please see also [here](#)).

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. Our integrity-related activities (e.g., DEKRA Code of Conduct, Compliance trainings and Compliance dialogues and integrity as key element of DEKRA Leadership principles) are designed to help us reach this goal.

Regulations are published centrally via the DEKRA Management Cockpit, which serves as a portal to the most important principles, guidelines, and processes that a DEKRA manager and their teams must adhere to.

The main material risks arising from your business activities in the TIC business are the following:

- operational risks such as equipment failure, people errors, system failures natural disasters, and supply chain disruptions;
- risk of loss of accreditations which can lead to loss of clients, revenue;
- reputation risks since the TIC industry relies more than other industries on the trust and confidence of customers and clients, and any negative publicity or loss of credibility can have a significant impact on the business and

- compliance risks since TIC companies must comply with a wide range of regulations and standards, and non-compliance can result in legal and financial repercussions.

We counteract these risks with the help of our Risk Management, Quality Management, Legal & Compliance department and a wide range of trainings. We also commit our employees to impartiality, integrity, and Compliance with the DEKRA Code of Conduct, thus ensuring the neutrality and independence of our expert organization. To foster this understanding, in 2024 the DEKRA Corporate Training on Independence and Impartiality has been made available for DEKRA employees. It currently includes two modules covering basic notions and definitions. Additional modules will follow, focusing on areas where these principles are particularly critical.

Functions that are most at risk in respect of corruption and bribery are the sales departments, Global Procurement, and the technical experts in the field of testing and auditing.

We place an emphasis on ensuring that managers comprehensibly exemplify Compliance every day. DEKRA's Internal Audit department carries out risk-based checks at regular intervals to determine whether the DEKRA Code of Conduct has been properly implemented in all areas and regions worldwide and whether there are any indications of violations.

Cyber Security Month is a collaboration between the government and the private sector to raise awareness of cybersecurity and empower every user to protect their personal information from cybercrime. The success in the last two years led to a repeat in October 2024. DEKRA participated in the global campaign "Cyber Security Month" for the first time in October 2022 already.

In 2023 and 2024 we have been again successfully audited with respect to the TIC Council Compliance Principles. The audit covers the whole DEKRA Group.

Outlook:

For 2025, we plan to further expand the Compliance function at DEKRA. Among other things, we aim to describe the DEKRA Compliance Management System in a policy and outline the interfaces with other areas within the DEKRA Group. Additionally, we intend to create a guideline for conducting internal investigations to provide more guidance to all Compliance Officers on this topic.

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.

In 2024 we have performed an anti-corruption risk analysis with the support of KPMG. The aim was to identify and evaluate the relevant corruption risks for the 16 DEKRA companies representing 80% of the DEKRA Group's total revenue in 2023. The top-down assessment of the risk-increasing factors and the defined potential catalogue of prevention measures revealed an average anti-corruption risk exposure for the 16 DEKRA Group companies under consideration.

Via the Compliance and integrity-specific review within our internal risk management process and the corresponding risk survey (self-disclosure questionnaire), 86% (or a total of 192 legal entities) of our companies were queried in 2024 regarding corruption risks. The survey did not reveal any significant

corruption risks. The risk assessment includes a category on sustainability and sustainability-related aspects in the areas of environment, employees, occupational health and safety, and Compliance. Based on the assessment results DEKRA has implemented several improvement measures, e.g. the Gifts and Hospitality Policy as well as specifications on the 4-eyes principle for contracts.

Key Performance Indicator GRI 205-3: Incidents of corruption

There were five confirmed incidents of minor corruption. In all cases, these were situations in which technical engineers accepted payments to overlook defects in vehicles. In all five 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.

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.

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 2024, a total of 73 incidents of discrimination were reported across our organization (16 in 2023). 11 cases were confirmed after internal review (3 in 2023).

Each case was thoroughly assessed, and appropriate actions were taken based on the findings:

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

To prevent discrimination and strengthen our workplace culture, we have implemented several corrective and preventive measures, including:

- Adjustments and clarifications to local policies and instructions to ensure that unacceptable behaviors are clearly defined and communicated.
- Awareness campaigns, including the creation and distribution of flyers.
- Management-led interventions, such as verbal warnings and required participation in communication training sessions.
- Enhancement of security measures and improved email threat detection
- Reassignment of employees to different positions
- Dismissal of employees.

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

5 Annex

5.1 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 held twice a year.

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 2024, our Company:

- Conducted an analysis of human rights risks. On the one hand, this analysis served as an initial abstract risk analysis for classifying our human rights context and for deriving measures, considering our own business units and the supply chain. On the other hand, it served as the basis for deriving further measures to be pursued and to be implemented on an ongoing basis and more intensively in 2025.
- 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 labour 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.

6 GRI Index

6.1 Goal and Scope of this Index

In order to take the globally organized group structure into account, DEKRA chooses 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 are hereby reporting 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 Standard.³

Within our GRI Content Index (see [6.3 GRI Content Index](#)) we are including direct links and references to DEKRA's sustainability information as outlined above.

The reporting period is composed of the years 2023 and 2024 (January 1, 2023 – December 31, 2024) and contains information as required in GRI Standards 2021.

³ 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.

6.2 Management Program

For our material topics (see chapter 1.4 [Materiality & Stakeholder Engagement](#)) management programs are defined to follow-up the above-described 2025-targets and relevant sub-targets. For the targets and sub-targets, central and decentral actions are defined by the responsible functions, and progress is monitored in line with internally defined deadlines annually or more regularly.

Management program for material topics with overarching 2025-targets and key measures:	Status (2023) (from low ○○○○○ to high ●●●●●)	Status (2024) (from low ○○○○○ to high ●●●●●)
<ul style="list-style-type: none"> Carbon emissions and climate protection 	2023 ●●●○○	2024 ●●●○○
Target: Carbon emissions reduction in Scope 1, 2 and Business Travel in line with 1.5° SBTi target path (base year 2019)	-25% total -38% relative per revenue	-44% total -56% 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 <ul style="list-style-type: none"> Development of our SBTi 1.5°C target in 2023 and validation in 2024 CDP Climate Change rating improved from Awareness Level C to Management Level B in 2023 and to Leadership Level A- in 2024 by setting science-based targets for 2030, improving our risk & opportunity disclosure and receiving external verification of our GHG emissions. 		

- Power Purchase Agreements (PPAs) with 1,326 MWh in particularly challenging markets, such as the Taiwanese renewable energy market in 2024
- Biomethane procurement of 11,984 MWh in 2024
- New additions to fleet have to be 0 g CO2e/km (WLTP) vehicles as of January 1st, 2024

Implementation of the internal carbon price mechanism via integration in the budget process and management target agreements in 2024

Outlook

- Operationalization of the internal carbon price
- Official start of the DEKRA Climate Impact program
- Development of climate scenario analysis
- Development of our climate transition plan

<div> <div>•</div> <div>Employee development and training</div> </div>	<div> <div>●●●○○</div> </div>	<div> <div>●●●○○</div> </div>
<div> <div>Target: +20% employee engagement:</div> <div>We aim to increase employee engagement by 20% by 2025 (vs. 2019). This means from 46 (2019) to 55 (2025) for our global employee engagement score.</div> </div>	<div> <div>+11%</div> </div>	<div> <div>Due to our bi-annual data collection cycle, no figure is available for 2024²</div> </div>
<div> <div>Target: >5 training days per employee:</div> <div>We aim to increase the average annual training days per employee to >5 days by 2025.</div> </div>	<div> <div>6.1 (target achieved, retention desired)</div> </div>	<div> <div>6.2 (target achieved, retention desired)</div> </div>

Actions:

Our HR management is aligned with our diversity, inclusion and equality objectives. Those principles will be gradually incorporated into all phases of our employees' "life cycle": from recruitment and hiring over remuneration and benefits, to promotion, training and career development:

- The Global Engagement Survey is conducted every two years and employee engagement is measured and monitored as a KPI derived from it (Please see also [Chapter 3.1.1 Employment Rights](#))
- The fourth Global Engagement Survey of employees was conducted in October 2023. By conducting a follow-up process that was centered on the employees, improvement actions are performed throughout the entire year (Please see also [Chapter 3.1.1 Employment Rights](#))
- DEKRA Global LMS is the Company's digital learning platform that was implemented worldwide from 2021 onwards. There is particular focus on the field of soft skills (Please see also [Chapter 3.1.1 Employment Rights](#))

- Establishing the Center of Excellence (CoE) for Learning & Development in 2024 marks a significant step in advancing our global learning strategy (Please see also [Chapter 3.1.1 Employment Rights](#))

Outlook:

Starting in 2025, all employees will receive standardized yearly digital training in five key areas—sustainability, data protection, information security, health & safety, and compliance—ensuring consistent knowledge, improved monitoring, and alignment with corporate guidelines across the organization.

• 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)

Actions:

Diversity & Inclusion is a key concern for DEKRA employees and management. Much progress has already been made too. We intend to live and breathe a diverse and inclusive corporate culture. That goes hand in hand with a diverse range of options that we offer to our employees. DEKRA has made a great effort to implement effective measures for equal opportunities and diversity such as:

- Appointing a Head of Diversity & Inclusion as a contact person for all questions concerning diversity and inclusion (Please see also [Chapter 3.1.2 Equal Opportunities](#))
- Approving a global Policy for Diversity, Inclusion, and Equal Treatment (Please see also [Chapter 3.1.2 Equal Opportunities](#))
- Publishing an inclusive language policy and launching the “Language Tandem” program to foster intercultural understanding through language exchange among employees (Please see also [Chapter 3.1.2 Equal Opportunities](#))
- Celebrating DEKRA Diversity Day and expanding programs like “Grow Beyond” and “EmpowHER,” which connected mentor-mentee pairs and engaged women in leadership training across five languages (Please see also [Chapter 3.1.2 Equal Opportunities](#))

Outlook:

DEKRA plans to strengthen its global employer brand to attract diverse talent, enhance job descriptions and onboarding programs, and promote diversity in cognitive approaches by addressing topics such as emotional intelligence and neurodiversity.

• Health and safety

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Target: -30 % accident rate: We aim to reduce our accident rate by 30% by 2025 (compared to 2018). This means from 18 (2018) to 12 (2025).

-7%³

-20%³

Actions:

The health and safety of our employees is a top priority and we highly value anchoring the fundamental principle of a safe and healthy working environment as a right at work. Internal developments in the area of health and safety and corresponding key figures are monitored and evaluated, and possible improvement measures are derived and implemented on this basis:

- ISO45001 certification of DEKRA SE (Please see [Chapter 3.2 Occupational Health & Safety](#))
- Introducing a Global Risk Assessment Process to uniformly identify hazards and define protection measures across DEKRA service lines, ensuring legal compliance and clear accountability at local and regional levels (Please see [Chapter 3.2 Occupational Health & Safety](#))
- Offering health and prevention courses, mental stress assessments, training on stress management, sports events and health action days (Please see [Chapter 3.2 Occupational Health & Safety](#))
- Appointed a Head of Global Safety Culture to drive the next evolution of DEKRA’s safety culture, with a strategic program built on data insights, colleague engagement, and training modules to foster stronger ownership and care (Please see [Chapter 3.2 Occupational Health & Safety](#))
- Expanded Colleague Engagement Initiatives, such as the DEKRA Hero Campaign, global Safety Champion awards, and dedicated content on the employee platform, empowering employees to actively contribute to a safer work environment (Please see [Chapter 3.2 Occupational Health & Safety](#)).
- Specifically for our temporary workers, safety training based on their needs and necessary check-ups take place in accordance with national regulations (Please see [Chapter 3.2 Occupational Health & Safety](#)).

Outlook:

Introduce a pilot for an incident reporting software in 2025, enabling better categorization, root-cause analysis, and a sharper focus on Serious Injuries with Fatality potential (SIFs). Simultaneously, the evolving Global Safety Culture Program will structure efforts under the pillars of Leading Safety, Managing Safety, and Living Safety, guiding future actions toward the shared vision of zero accidents.

• Compliance, integrity and ethical behavior	<div> <div> ●●●●○ </div> </div>	<div> <div> ●●●●○ </div> </div>
Target: Fair competition and no tolerance for any form of corruption or other unlawful behavior	DEKRA's Compliance Management function was expanded and adapted in response to changing requirements.	DEKRA's Compliance Management function was expanded and adapted in response to changing requirements.

Actions:

The observance and implementation of laws and directives is given high priority throughout the Group. With our DEKRA Compliance Guidelines, we at DEKRA have given ourselves binding guidelines and directives worldwide that demand ethical and lawful conduct from all DEKRA employees and managers. DEKRA's Compliance Management function was expanded and adapted in response to changing requirements. Relevant implemented measures in this field are:

- DEKRA has adopted a new Code of Conduct (Please see [Chapter 4.5 Conduct that Complies with the Law and Policy](#))
- With our group-wide DEKRA Compliance whistleblower system compliance incidents, violations of law, such as corruption and bribery, violations against social and other environmental standards, or other misconduct can be quickly, anonymously and securely reported. Next to receiving, it is also used to process and document tip-offs (Please see [Chapter 4.5 Conduct that Complies with the Law and Policy](#))
- DEKRA's internal audit department carries out risk-based checks at regular intervals to determine whether the Compliance Guidelines have been properly implemented in all areas and regions worldwide and whether there are any indications of violations (Please see [Chapter 4.5 Conduct that Complies with the Law and Policy](#))

Outlook:

We plan to formalize the DEKRA Compliance Management System in a policy, clarify interfaces with other business functions and develop new internal investigation guidelines for Compliance Officers.

• **Sustainability-related services / solutions**

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Target: Increase Sustainability Services revenue

Progress ongoing⁴ (service portfolio defined 2022)

Progress ongoing⁴ (monitoring set-up ongoing)

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 with regard to 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](#)).

Note:

¹ Scope: Scope 1, Scope 2, and Business Travel (from Scope 3). The target of 100% carbon neutrality is to be replaced in 2023 by our DEKRA Climate Impact approach and a SBTi emission reduction target path.

² Please see 2023 data for current status, as the Global Employee Engagement Survey is conducted bi-annually (no survey in 2024).

³ For the accident rate we use the unit of a Thousand-Employee Quota.

⁴ Sustainability service portfolio has been further expanded, >500 services defined; service specific revenue impact monitoring is being established.

6.3 GRI Content Index

DEKRA SE has reported in accordance with the GRI Standards for the period January 1, 2023 - December 31, 2024 (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](#).

6.3.1 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 2024 , p. 94
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 2024 , p. 94
2-3	Reporting period, frequency, and contact point		

	2-3-a Reporting period and frequency for sustainability reporting	January 1 to December 31, 2024 Reporting takes place annually.	Please see also Chapter 1.1 Scope of this report , p.4
	2-3-b Reporting period for financial reporting	January 1 to December 31, 2024	Please see also Financial Report 2024 , p. 43
	2-3-c Publication date of report	Publication of Sustainability Report & GRI Index in May 2025	
	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	In contrast to the latest reporting for the reporting period 2022 (respective Sustainability Report, based on The Sustainability Code), there are no relevant changes with respect to the material topics in the current report.	
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 here: Initiatives & Standards DEKRA	
2-6	Activities, value chain and other business relationships	Primary Services – Professional Services Testing, Inspection & Certification Industry (TIC sector)	Please see also Chapter 1.2 About DEKRA and its Value Chain , p. 4
2-7	Employees	Total employees (incl. temporary employees (TE)): 47,803 Total employees (without TE): 32,694	Please see also Chapter 3.1 Human Resources , p. 34

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	<p>The governance structure of DEKRA SE is established under a two-tier system and comprises the Supervisory Board and the Board of Management.</p> <p>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.</p> <p>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.</p> <p>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.</p>

		<p>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 the Financial Report 2024, p. 14.</p> <p>For further particulars on members of the Supervisory Board and of the Management Board, please see Financial Report 2024, p. 92</p>	
2-10	Nomination and selection of the highest governance body	<p>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.</p> <p>The shareholder representatives in the Supervisory Board of DEKRA SE are elected by DEKRA e.V. as the sole shareholder.</p> <p>Members of the Management Board are appointed by the Supervisory Board.</p> <p>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.</p>	
2-11	Chairperson of the highest supervisory body	<p>Chairmen of the Supervisory Board during the reporting period: Stefan Kölbl</p> <p>In accordance with legal requirements, the chairmen of the Supervisory Board have not been at the same time senior executives of DEKRA SE.</p> <p>Chairmen of the Management Board of DEKRA SE during the reporting period: Stanislaw Zurkiewicz</p>	

2-12	Role of the highest supervisory body in overseeing the management of impacts	<p>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. 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.</p> <p>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.</p>	<p>Please see also Chapter 4.1 Responsibility, p. 53 and Chapter 4.3 Incentive Systems, p. 58</p>
2-13	Delegation of responsibility for managing impacts		<p>Please see Chapter 4.1 Responsibility, pp. 53-54 and Chapter 4.3 Incentive Systems, pp. 58-59</p>
2-14	Role of the highest governance body in sustainability reporting	<p>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.</p>	<p>Please see also Chapter 4.1 Responsibility, pp. 52-53 and Chapter 4.3 Incentive Systems, pp. 58-59</p>

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 Financial Report 2024, p. 25 : "Integrated risk management process - structured handling of risks"
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 climate & environment).	

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 4.3 Incentive Systems , pp. 58-59
2-19	Remuneration policies	See Financial Report 2024 , p. 90: “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 4.3 Incentive Systems , pp. 58-59 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 2024. Compensation ratios are being monitored internally.	
2-22	Statement on sustainable development strategy	Board Statement: Strategies & Targets DEKRA	Please see also Chapter 1.3 Strategic Analysis and Action , p. 9
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 1.5 Objectives , pp. 12-14 and Chapter 4.2.1 Rules and Processes , pp. 54-56

2-24	Embedding Policy commitments		Please see Chapter 4.2.1 Rules and Processes , pp. 54-56; Chapter 3.3 Human Rights , pp. 44-47 and Chapter 4.5 Conduct that Complies with the Law and Policy , pp. 62-65
2-25	Processes to remediate negative impacts		Please see Chapter 3.3 Human Rights , pp. 44-47
2-26	Mechanisms for seeking advice and raising concerns		Please see Chapter 4.5 Conduct that Complies with the Law and Policy , pp. 62-65
2-27	Compliance with laws and regulations		Please see Chapter 4.5 Conduct that Complies with the Law and Policy , pp. 62-65
2-28	Membership associations		Please see Chapter 4.4 Political Influence , pp. 60-61
2-29	Approach to stakeholder engagement		Please see Chapter 1.4 Materiality & Stakeholder Engagement , pp. 10-11
2-30	Collective bargaining agreements		Please see Chapter 3.1.1 Employment Rights , pp. 23-26

6.3.2 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	Please see also Chapter 1.4 Materiality & Stakeholder Engagement , pp. 10-11

		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.	
3-2	List of material topics	<ul style="list-style-type: none"> • Carbon emissions and climate protection • Energy efficiency and sustainable buildings • Sustainability-related services / solutions • Health and safety • Employee development and training • Diversity, anti-discrimination, inclusion and equal opportunities • Compliance, integrity and ethical behavior 	Please see Chapter 1.4 Materiality & Stakeholder Engagement , pp. 10-11
3-3	Management of Material Topics	The management of material topics is described within our published management program and within the Sustainability Report of DEKRA . Please see below charts for detailed references.	Please see also Chapter 6.2 Management Program

Carbon emissions and climate protection (GRI305: Emissions 2016)

GRI	GRI Disclosure requirement	Information	Reference
3-3 / 305 1.2	Management of material topics and GRI 305 1.2		Please see Chapter 6.2 Management Program Please see also Chapter 2.2 Greenhouse Gas Emissions , pp. 18-19
305-1	Direct (Scope 1) GHG emissions		Please see Chapter 2.2 Greenhouse Gas Emissions , pp. 18-19
305-2	Energy indirect (Scope 2) GHG emissions		Please see Chapter 2.2 Greenhouse Gas Emissions , pp. 18-19
305-3	Other indirect (Scope 3) GHG emissions		Please see Chapter 2.2 Greenhouse Gas Emissions , pp. 18-19
305-4	GHG emissions intensity		Please see Chapter 2.2 Greenhouse Gas Emissions , pp. 18-19
305-5	Reduction of GHG emissions		Please see Chapter 2.3 Decarbonization Milestones , pp. 19-21
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	<p>Not applicable to DEKRA.</p> <p>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.</p>
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Energy efficiency and sustainable buildings (GRI 302: Energy 2016)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of material topics		<p>Please see Chapter 6.2 Management Program</p> <p>Please see also Chapter 2.3 Decarbonization Milestones, pp. 19-21</p>
302-1	Energy consumption within the organization		<p>Please see also Chapter 2.3 Decarbonization Milestones, p. 19</p>
302-2	Energy consumption outside of the organization	<p>Energy consumption outside the organization is not applicable, as it is not considered material to DEKRA. As explained in The Sustainability Code declaration of DEKRA Chapter 11 Usage of Natural resources pp. 36, DEKRA is an expert organization. Energy consumption outside the organization is mainly due to business travel and commuting by employees. For both topics, the distance traveled is the reported figure that is managed. Deriving energy consumption from distance traveled is a rough estimate and does not add value to the management of either topic. For other scope 3 categories, such as category 1, an estimate is not</p>	

		reasonable because the assumption required to obtain a result would lead to a non-reproducible result.	
302-3	Energy intensity		Please see Chapter 2.3 Decarbonization Milestones , pp. 19-21
302-4	Reduction of energy consumption		Please see Chapter 2.3 Decarbonization Milestones , pp. 19-21
302-5	Reductions in energy requirements of products and services		Please see Chapter 2.3 Decarbonization Milestones , pp. 19-21

Sustainability-related services / solutions

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of material topics		Please see Chapter 6.2 Management Program Please see also Chapter 1.6 Innovation and Product Management , pp. 15-16

Health and safety (GRI 403: Occupational Health and Safety 2018)

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of material topics		Please see Chapter 6.2 Management Program Please see also Chapter 3.1.1 Employment Rights , pp. 23-26

403-1	Occupational health and safety management system		Please see Chapter 3.2 Occupational Health & Safety , pp. 36-44
403-2	Hazard identification, risk assessment, and incident investigation		Please see Chapter 3.2 Occupational Health & Safety , pp. 36-44
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 3.2 Occupational Health & Safety , pp. 36-44
403-4	Worker participation, consultation, and communication on occupational health and safety		Please see Chapter 3.2 Occupational Health & Safety , pp. 36-44
403-5	Worker training on occupational health and safety	Annual EHS instruction	Please see Chapter 3.2 Occupational Health & Safety , pp. 36-44
403-6	Promotion of worker health		Please see Chapter 3.2 Occupational Health & Safety , pp. 36-44
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		Please see Chapter 3.2 Occupational Health & Safety , pp. 36-44
403-8	Workers covered by an occupational health and safety management system		Please see Chapter 3.2 Occupational Health & Safety , pp. 36-44
403-9	Work-related injuries		Please see Chapter 3.2 Occupational Health & Safety , pp. 36-44

403-10 Work-related ill health

This information is currently not available.

Please see [Chapter 3.2 Occupational Health & Safety](#), pp. 36-44

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

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of material topics		Please see Chapter 6.2 Management Program Please see also Chapter 3.1.3 Qualification , pp. 29-36
404-1	Average hours of training per year per employee		Please see Chapter 3.1.3 Qualification , p. 35
404-2	Programs for upgrading employee skills and transition assistance programs		Please see Chapter 3.1.3 Qualification , pp. 29-36
404-3	Percentage of employees receiving regular performance and career development reviews	More than 90% of our employees receive a performance review at least once a year. We are working on measuring Gender and Diversity in organizational talent reviews and succession plan.	Please see Chapter 3.1.3 Qualification , p. 32

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 material topics		Please see Chapter 6.2 Management Program Please see also Chapter 3.1.2 Equal Opportunities , pp. 26-29

405-1	Diversity of governance bodies and employees		Please see Chapter 3.1. Human Resources pp. 34-35
405-2	Ratio of basic salary and remuneration of women to men	This figure is not available for 2024. Compensation ratios are being monitored internally since 2023 due to confidentiality constraints.	
GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of material topics		Please see Chapter 6.2 Management Program Please see also Chapter 3.1.2 Equal Opportunities , pp. 26-29
406-1	Incidents of discrimination and corrective actions taken		Please see Chapter 4.5 Conduct that Complies with the Law and Policy , p. 62

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

GRI	GRI Disclosure requirement	Information	Reference
3-3	Management of material topics		Please see Chapter 6.2 Management Program Please see also Chapter 4.5 Conduct that Complies with the Law and Policy , pp. 62-65
205-1	Operations assessed for risks related to corruption		Please see Chapter 4.5 Conduct that Complies with the Law and Policy , pp. 62-65
205-2	Communication and training about anti-corruption policies and procedures		Please see Chapter 4.5 Conduct that Complies with the Law and Policy , pp. 62-65

205-3 Confirmed incidents of corruption and actions taken

Please see [Chapter 4.5 Conduct that Complies with the Law and Policy](#), pp. 62-65

6.3.3 Additional Topics (not material)

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	<p>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.</p> <p>The figures reflecting the total number or percentage of operations that have been subject to specific human rights review or human rights impact assessment are not available for the Year 2024. We expect to be able to collect this info as in 2025 we intend to structure our process for M&A activities human rights assessments and new services human rights assessment.</p>	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	<p>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.</p> <p>Our investment decisions (e.g., M&A, new buildings) are preceded by appropriate due diligence and risk procedures. In our human rights due diligence processes, we will also assess our relevant investment</p>	Please see Chapter 1.6 Innovation and Product Management , p. 15-16

agreements and therefore be able to monitor this figure for the Year 2025 more specifically.

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 2024, 15.1% of our financial assets were subject to positive or negative environmental or social screening. This share has developed over time (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.

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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 [Chapter 1.6 Innovation and Product Management](#), p. 15-16

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 Chapter 3.3 Human Rights , pp. 45-46
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 Chapter 3.3 Human Rights , pp. 46-47



6.4 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 3.3 Human Rights
2	make sure that they are not complicit in human rights abuses.	Chapter 3.3 Human Rights
Labour		
3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	Chapter 3.1.1 Employment Rights
4	the elimination of all forms of forced and compulsory labour;	Chapter 3.1.1 Employment Rights
5	the effective abolition of child labour; and	Chapter 3.1.1 Employment Rights
6	the elimination of discrimination in respect of employment and occupation.	Chapter 3.1.1 Employment Rights
Environment		
7	Businesses should support a precautionary approach to environmental challenges;	Chapter 2 Environment & Climate especially Chapter 2.1 Strategy & Targets
8	undertake initiatives to promote greater environmental responsibility; and	Chapter 2 Environment & Climate especially Chapter 2.4 Partnership for Climate
9	encourage the development and diffusion of environmentally friendly technologies.	Chapter 2 Environment & Climate especially Chapter 2.3 Decarb. Milestones
Anti-Corruption		
10	Businesses should work against corruption in all its forms, including extortion and bribery.	Chapter 4.5 Conduct that Complies with the Law and Policy

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

Certificate

Validation Sustainability Report
in accordance with GRI Standards

After onsite and remote assessment, document inspection and discussions with responsible employees, we confirm the credibility, transparency and plausibility of the information in the Sustainability GRI Report, Reporting Year 2023/2024, published by



DEKRA SE

Handwerkstraße 15, 70565 Stuttgart

DEKRA SE prepared its Sustainability Report 2023/2024 in accordance with the GRI Standards (2021).

DEKRA has made use of its right to exclude the following standard disclosure, stating an acceptable reason: GRI 2-21

The focus of the audit is on the 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 performance presented in the report is conducted by a sampling method in accordance with the AA1000 Assurance Standard (AA1000AS v3, 2020) Type 2 performed.

Berlin, 23th July.2025

A handwritten signature in blue ink, appearing to read "Lieback".

Prof. Dr.-Ing. Jan Uwe Lieback
Director

No. N-25-24452

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GROUPE

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 2023/2024 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 2023/2024 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', 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 2023/2024 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 2023/2024 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:

- ▶ A materiality analysis was conducted in accordance with the current requirements of the CSRD. In order to meet future reporting requirements, all relevant departments should be involved in the development of a sustainability management programme with measurable targets and implemented and planned measures.
- ▶ This also requires efficient cooperation between the specialist departments.
- ▶ Clear cascading of all overarching Group-wide sustainability targets for the individual divisions, countries and locations remains the most important task.

Berlin, 23rd July 2025

GUT Zertifizierungsgesellschaft für
Managementsysteme mbH
Umweltgutachter



Yulia Felker



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07/2025

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