



## TUV SUD Ltd Carbon Reduction Plan 2025

This Carbon Reduction Plan (CRP) published in 2025, covers TÜV SÜD Ltd up to the end of the last complete reporting year, 31 Dec 2024. The purpose of the document is to report TÜV SÜD Ltd's organisational greenhouse gas emissions and confirm the commitment to achieving net zero by 2050 with reduction targets and environmental management measures in place.

This CRP is reviewed and updated annually using a reporting period from January to December, which aligns with the company's financial reporting year. A copy of this CRP is publicly available on the company website at [Carbon Reduction Plan | TÜV SÜD](#).

The emissions values quoted herein were assessed in accordance with the GHG Protocol Corporate Accounting and Reporting Standard, and ISO 14064-1, providing a fair representation of GHG emissions based on the available data.

### Commitment to Achieving Net Zero

In line with the UK Government's commitment under the Climate Change Act 2008,<sup>1</sup> and subsequent 2019 revision,<sup>2</sup> TÜV SÜD Ltd is committed to achieving net zero by 2050. Specifically:

- By 2050, we aim to achieve net zero emissions from our business activities by reducing all key GHG emissions along our value chain (Scope 1, 2 and 3) by 90% compared to the baseline year. The residual, unavoidable GHG emissions will then be offset by means of climate protection projects to permanently absorb and remove carbon from the atmosphere (removal projects).
- To make an additional positive contribution to climate protection, from 2025 onwards we want to voluntarily offset all remaining GHG emissions over which we have significant influence (Scope 1, Scope 2, Scope 3: business travel) by making use of carbon certificates in accordance with recognised standards. We already voluntarily offset around 16,500 t CO<sub>2</sub>e in 2023 using Gold Standard carbon certificates.
- In 2022, we joined the Science Based Targets initiative (SBTi), committing to align our operations with the 1.5°C target set by the Paris Agreement. This reflects our dedication to continuously reducing GHG emissions across our value chain in line with scientifically validated methodologies. In 2025, TÜV SÜD, of which TÜV SÜD Ltd is a regional entity registered in the UK, had our net zero, near-term and long-term targets validated by SBTi.
  - Overall net zero target: We commit to reaching net zero GHG emissions across the value chain by 2050.
  - Near-term targets: We commit to reducing our absolute Scope 1 and 2 GHG emissions by 42% by 2030 from a 2023 base year. Additionally, this includes reducing our absolute Scope 3 GHG emissions from Category 1, 2, 4 and 6 by 25% within the same timeframe.



- Long-term targets: We commit to reducing our absolute Scope 1 and 2 GHG emissions by 90% by 2050 from a 2023 base year. Additionally, this includes reducing our absolute Scope 3 GHG emissions by 90% within the same timeframe.

You can view our corporate commitments in our [TÜV SÜD - Annual Sustainability Report 2024](#) and our validated SBTi targets in the [SBTi Targets Dashboard](#).

## Baseline Emissions Footprint (2019)

The first reporting period, 1 January – 31 December 2019 provides the baseline emissions, prior to the introduction of any strategies to reduce GHG emissions and therefore serves as the reference point against which emissions reduction can be measured. It was also the last full year of normal operations prior to the impact of restrictions due to the Covid-19 pandemic. This baseline year (2019) serves as the reference point against which reductions in subsequent years are measured.

Emissions (2019)	tCO <sub>2</sub> e (2019)
Scope 1	657.4
Scope 2	1,400.9
Scope 3	511.7
<b>Total</b>	<b>2,570.1</b>

## Current Emissions Reporting

The reporting period is 1 January – 31 December 2024.

Emissions (tCO <sub>2</sub> e)	2020	2021	2022	2023	2024 (Old)	2024 (New)
Scope 1	783.6	476.3	465.2	407.7	421.0	468.0
Scope 2	1,290.1	1,173.1	889.9	804.6	692.0	382
Scope 3	250.2	107.0	214.9	712.2	786.0	1993.7
<b>Total</b>	<b>2,323.8</b>	<b>1756.3</b>	<b>1569.9</b>	<b>1924.5</b>	<b>1899.0</b>	<b>2843.7</b>
<b>Reduction compared to Baseline Year (2019)</b>	<b>9.6%</b>	<b>31.7%</b>	<b>38.9%</b>	<b>25.1%</b>	<b>26.1%</b>	<b>-10.7%</b>
<b>Reduction Year-on-Year (YoY)</b>	<b>9.6%</b>	<b>24.4%</b>	<b>10.6%</b>	<b>-22.6%</b>	<b>1.4%</b>	<b>-47.8%</b>

The carbon footprint calculation methodology for the organisation for the year 2024 has been revised to reflect:

1. The availability of new data for refrigerant use (Scope 1)
2. Categorising emissions from leased vehicles as company-owned (Scope 1)



3. Rental cars and other private vehicles are moved from Scope 1 to Scope 3 categories
4. Inclusion of upstream transportation and distribution emissions (Scope 3, Category 4)
5. Inclusion of waste generated from office operations (Scope 3, Category 5)
6. Inclusion of employee commuting emissions (Scope 3, Category 7)
7. More complete accounting for emissions from suppliers from 2023 onwards

The carbon footprint calculated using this improved approach can be seen in table titled “2024 (New)”. To ensure a fair comparison with previous years, the carbon footprint for 2024 calculated using the previous methodology is included in the table titled as “2024 (Old)”.

The GHG Protocol requires organisations that operate in countries that have access to differentiated energy products in the form of contractual instruments (e.g. renewable/green energy tariffs) to report location-based and market-based Scope 2 emissions. Location-based emissions involve the calculation of Scope 2 emissions using national grid average energy emission factors, while market-based emissions are calculated using supplier-provided energy emission factors. Until November 2024, TUV SUD Ltd purchased green electricity tariffs for 40% of its electricity use, while the remaining 60% of electricity use came from conventional electricity tariffs (i.e. fossil fuel). Starting November 2024, TUV SUD Ltd only purchased green electricity tariffs for its electricity consumption. All electricity tariffs were delivered via the UK electricity grid. As a result, TUV SUD Ltd will report both location-based and market-based emissions individually for the reporting period, which can be found in the table below.

<b>Emissions (tCO<sub>2</sub>e)</b>	<b>2024 (Location-based)</b>	<b>2024 (Market-based)</b>
Scope 1	468.0	468.0
Scope 2	692.0	382.0
Scope 3	1993.7	1993.7
<b>Total</b>	<b>3153.7</b>	<b>2843.7</b>

The carbon footprint over this period, calculated using the new methodology, shows a 10.7% increase in emissions (in comparison to baseline year) and a 47.8% increase YoY. This difference is primarily attributed to the following reasons:

- An improvement in data collection, which allowed for the accounting of more activities and more Scope 3 category emissions, leading to an increase
- A reduction in Scope 1 emissions from natural gas usage as the organisation increased its implementation of electric heating, where the electricity was supplied largely from renewable sources
- An increase in the Scope 3 Category 6 emissions due to more flights taken by employees for business travel



- A decrease in Scope 3 Category 7 emissions due to a reduction in employee commuting emissions
- A decrease in scope 2 emissions due to generation of green electricity using solar panels installed at the East Kilbride and Fareham offices

In comparison, the old carbon footprint over this period shows a 26.1% reduction in comparison to the baseline year, and a 1.4% reduction in emissions YoY.

## Explanation of Scope 3 Emissions Calculation Approach

The table below outlines the Scope 3 emissions calculation approach, categorising emissions sources, providing descriptions, and specifying the scope of emissions considered.

Category	Description	Boundary
<b>4. Upstream transportation and distribution</b>	Upstream transportation and distribution of goods and services purchased by the company were calculated using spend-based emissions. Monetary value of the purchased goods and services were multiplied by spend-based emission factors developed by TUV SUD Germany internally, based on a study of 500+ suppliers.	Scope 1 and 2 of third-party goods and service providers and logistics to provide the service.
<b>5. Waste generated in operations</b>	Waste generated in operations were categorised and quantified (in tonnes) based on the waste material type and disposal method. The quantified waste was then multiplied by the corresponding DEFRA emission factor for waste disposal for 2023 to arrive at a value for the GHG emissions from waste in tCO <sub>2</sub> e.	Scope 1 and 2 of third-party waste management suppliers that occur during waste disposal or treatment as per GHG Protocol.
<b>6. Business travel</b>	The GHG emissions for Category 6 (Business Travel) were calculated based on all travel and accommodation used by TUV SUD employees for business purposes. Emissions were determined using activity	The scope of emissions includes Well-to-Tank (WTT) emissions for travel and direct emissions from the actual use of transportation and

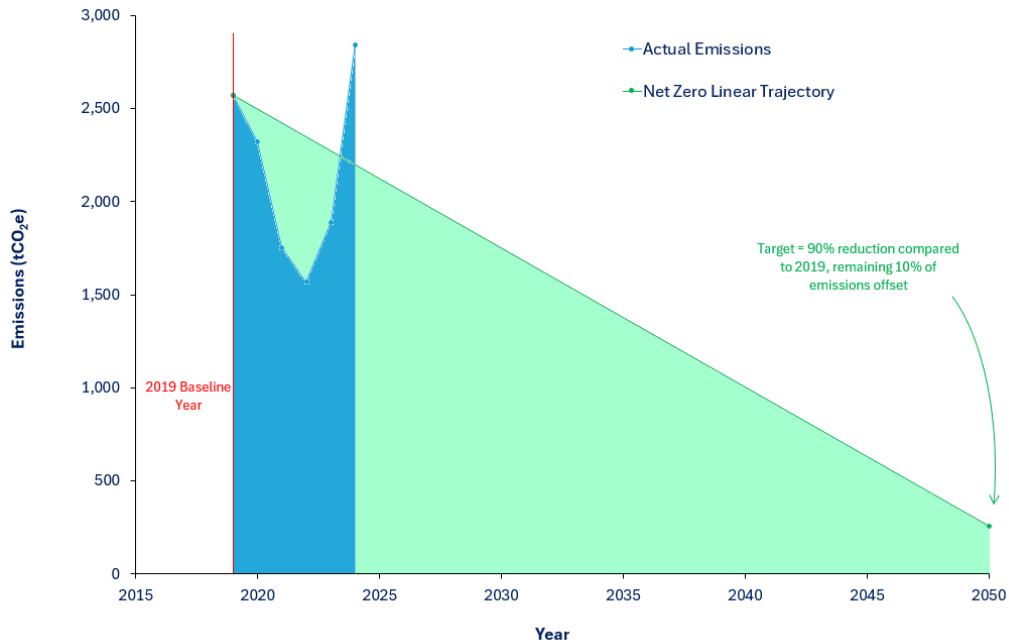


	<p>data, applying DEFRA 2023 emission factors where travel distances for specific modes of transportation and the number of nights for accommodation were available. When activity data was unavailable, spend-based emission factors from DEFRA were used.</p>	<p>accommodation.</p>
<b>7. Employee commuting</b>	<p>The emissions from employee commuting were calculated using DEFRA 2023 emission factors. This includes emissions from employees using private vehicles for business purposes, applying the relevant DEFRA 2023 factors for private vehicle usage. Additionally, emissions from employees working from home were estimated based on annual full-time equivalent (FTE) hours and multiplied by the 2023 DEFRA emission factor for homeworking.</p>	<p>Employee commuting emissions from privately owned vehicles used for business travel, including Well-to-Tank (WTT) emissions. Homeworking emissions, based on energy consumption associated with remote work.</p>
<b>9. Downstream transportation and distribution</b>	<p>The company is involved in the technical services sector and does not produce any products for retail. As a result, the company does not produce any emissions from this category.</p>	<p>Scope 1 and 2 of third-party transportation and distribution service providers for the movement of retail goods and services.</p>

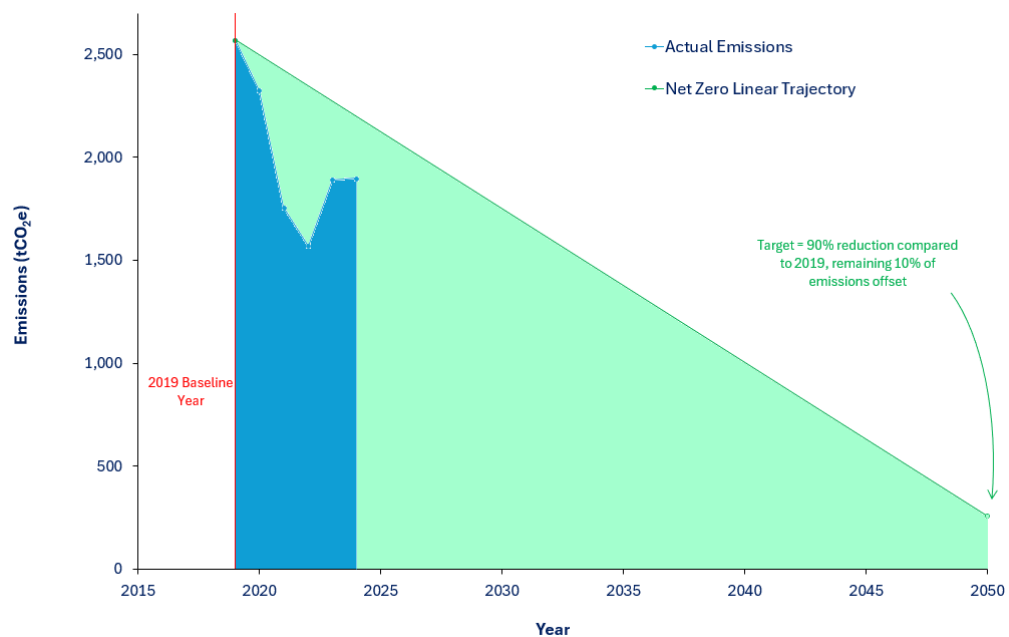
## Emissions Reduction Targets

We are working to align our UK GHG emissions reduction targets to align with our previously stated SBTi targets. This would include adjusting our base year from 2019 to 2023. In the interim, our progress towards achieving existing targets can be seen in *Figure 1* below.

**Figure 1.** Actual emissions versus a linear trajectory towards our long-term target for  
a) new calculation methodology



b) old calculation methodology





## Emissions Reduction Projects

In early 2024 we installed significant PV generation capacity at our two main UK test sites in Fareham (415 kW + 64 kW) and East Kilbride (164 kW), and this started generating in March 2024. We see the impact of this emissions reduction project in our 2024 carbon footprint.

We recently expanded our ISO 14001 (Environment Management Systems) certification to cover the whole TUV SUD Ltd operation.

In the future we will consider (for information only) implementation of the following initiatives to further reduce our GHG emissions and overall environmental footprint:

- We will continue to improve our data collection capabilities across all scopes of GHG emissions, noting that this may lead to (*vide supra*) apparent increases in emissions, in which case we will provide comparisons based on 'old' and 'new' approaches
- Ensure that sustainability remains at the forefront of how we operate as an organisation and increase employee awareness of the impact of their decisions on emissions
- Continue to strengthen our TUV SUD Ltd Environmental Policy
- Continue to strengthen our TUV SUD Ltd Travel Policy to encourage low carbon travel choices where practically and economically feasible
- Implementation of ISO 50001 Energy Management Systems
- Implementation of ISO 20400 Sustainable Procurement




## Declaration and Sign-Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.<sup>3</sup>

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard<sup>4</sup> and the appropriate Government emission conversion factors for GHG company reporting are used.<sup>5</sup>

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.<sup>6</sup>

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of the Supplier:   
Name: Christopher Guy  
Role: CEO, UK & Ireland  
Date: 7 July 2025

## References

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- 1 HM Government, 'Climate Change Act 2008' (2008), <https://www.legislation.gov.uk/ukpga/2008/27/contents>
  - 2 Department for Business, Energy and Industrial Strategy (2019) 'UK becomes first major economy to pass net zero emissions law', <https://www.gov.uk/government/news/uk-becomes-first-major-economy-to-pass-net-zero-emissions-law>
  - 3 [Procurement Policy Note 06/21: Taking account of Carbon Reduction Plans in the procurement of major government contracts - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/policies/procurement-policy-note-06-21-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts)
  - 4 [Corporate Standard | Greenhouse Gas Protocol \(ghgprotocol.org\)](https://www.ghgprotocol.org/corporate-standard)
  - 5 [Greenhouse Gas Reporting: Conversion Factors 2024 - GOV.UK](https://www.gov.uk/government/policies/greenhouse-gas-reporting-conversion-factors-2024)
  - 6 [Corporate Value Chain \(Scope 3\) Standard | Greenhouse Gas Protocol \(ghgprotocol.org\)](https://www.ghgprotocol.org/corporate-value-chain-scope-3-standard)