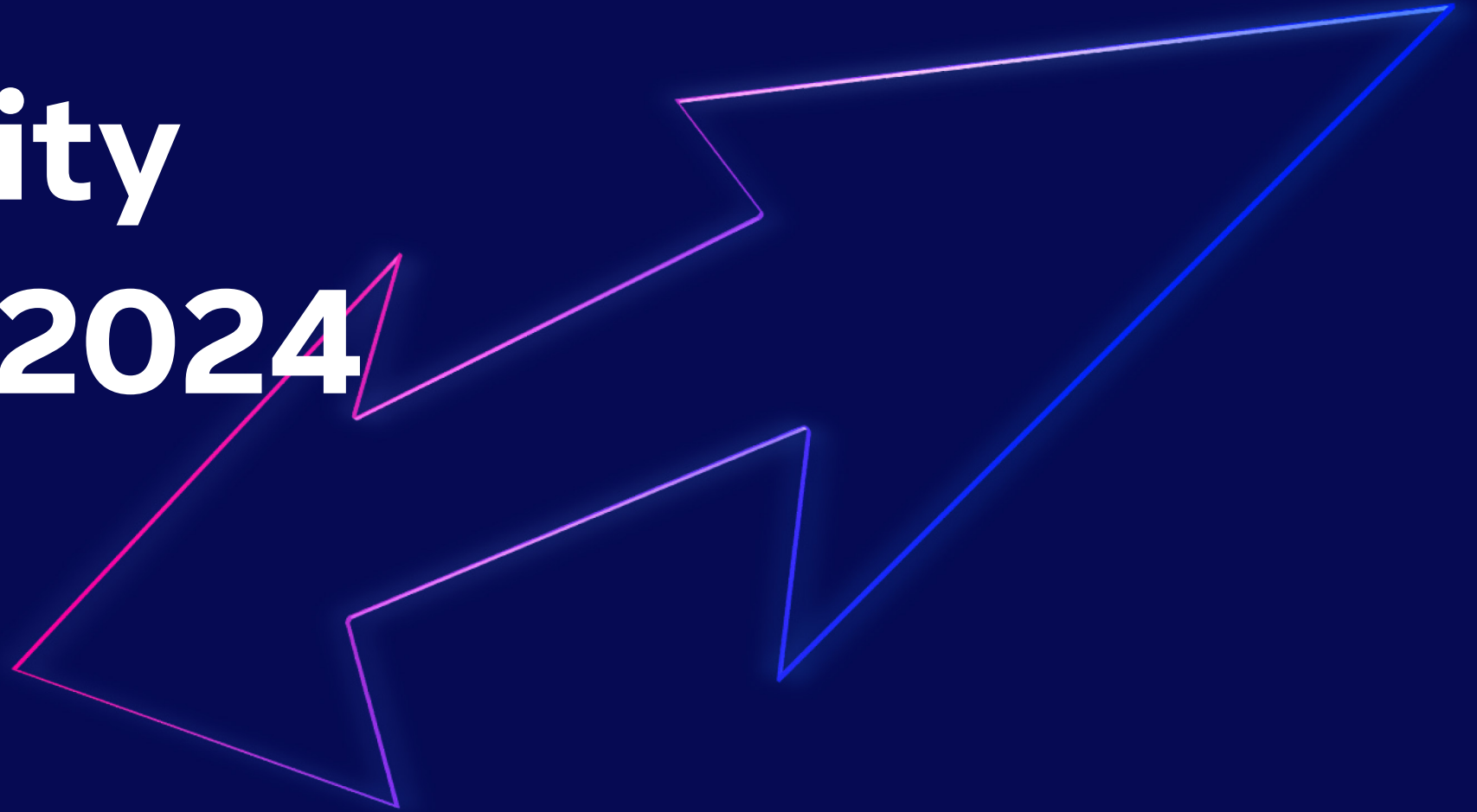


# Sustainability Statement 2024



# Table of contents

<b>1 – General information</b>	<b>3</b>
<b>2 – Environment</b>	<b>13</b>
<b>3 – Social responsibility</b>	<b>29</b>
<b>4 – Corporate governance</b>	<b>39</b>
<b>5 – Further information</b>	<b>42</b>
<b>6 – Content index of the ESRS Disclosure Requirements</b>	<b>43</b>
<b>7 – Datapoints from other EU legislation</b>	<b>46</b>

# 1 General information

## Basis of preparation

### General principles

This Sustainability Statement for the TeamViewer Group is prepared on a consolidated basis in full compliance with the European Sustainability Reporting Standards (ESRS). It also fulfills the non-financial reporting obligations under §§ 315b to 315c of the German Commercial Code (HGB) (non-financial group declaration).

Due to the lack of long-term experience with the application of the ESRS, the initial preparation of the Sustainability Statement for TeamViewer was associated with uncertainties regarding open questions and related explanations.

The same scope of consolidation as applied in TeamViewer's consolidated financial statements is used for the Sustainability Statement, while material impacts, risks, and opportunities related to its upstream and downstream value chains are considered. TeamViewer has made use of the option to omit certain information related to intellectual property, know-how, or the results of innovations, ensuring that the overall relevance of the disclosed information remains unaffected.

Certain statements in this Sustainability Statement may constitute forward-looking statements. These statements are based on assumptions deemed reasonable at the time they were made and are subject to material risks and uncertainties, including those outlined in TeamViewer's disclosures.

The time horizons considered differ from the definition in ESRS 1 § 6.4, as TeamViewer places particular importance on maintaining a consistent internal definition. This is based on the Group's risk management system, which, given the rapid evolution of its business model, defines the following time horizons:

- Short-term: < 1 year
- Medium-term: 1 to 4 years
- Long-term: > 4 years

Estimates related to the value chain were used solely in the calculation of TeamViewer's corporate carbon footprint (CCF). Further details can be found in the table "Overview of uncertainties in the use of estimates in the corporate carbon footprint (CCF) calculation" in the "Environment" subchapter of this Sustainability Statement.

Unless explicitly stated otherwise, all metric-related information in this report has been solely subject to review with limited assurance by the financial auditor.

### Double Materiality Assessment

In preparation for the EU Corporate Sustainability Reporting Directive (CSRD), TeamViewer expanded its materiality analysis to a Double Materiality Assessment (DMA) in the 2023 fiscal year. The DMA is used to identify and prioritize the sustainability topics that are material to TeamViewer. Double materiality considers both the Company's impact on the environment and society ("inside-out") as well as the financial opportunities and risks arising from sustainability aspects ("outside-in").

A value chain analysis helped identify relevant stakeholders for the Double Materiality Assessment. This made it possible to assess relevant environmental, social, and economic impacts along the entire value chain and integrate them into strategic planning. Regular feedback mechanisms, training, and internal dialogues ensure that the perspectives of employees and other stakeholders are incorporated into the strategy. TeamViewer places particular emphasis on its own workforce as a key stakeholder group to comprehensively consider the interests, perspectives, and rights of its employees.

In assessing impacts, TeamViewer analyzes both actual and potential negative consequences based on their relative severity (a combination of magnitude, scope, and irreversibility) and their likelihood of occurrence. Positive impacts are evaluated based on their relative magnitude, scope, and probability. Thresholds, which are also used in the group-wide risk management system, help determine the material sustainability topics for reporting.

TeamViewer considers it important that the interests, perspectives, and rights of its customers and end-users, as further key stakeholders, are incorporated into its strategy and business model. This includes a strong emphasis on the protection of human rights. To reinforce this commitment, TeamViewer has issued a policy statement on human rights and social responsibility and has signed the UN Global Compact. Additionally, the Company engages in close dialogue with customers and end-users and reports transparently on sustainability-related topics.

To identify and assess climate-related risks and opportunities, TeamViewer uses climate scenarios of the Intergovernmental Panel on Climate Change (IPCC) and the Science Based Targets initiative (SBTi)-approved net zero target for 2040 within the framework of the 1.5 °C pathway. These approaches facilitate an analysis of the material climate-related impacts on both the Company's operations and along the value chain.

TeamViewer assesses climate-related risks based on IPCC scenarios and integrates them into its risk management framework. In addition to physical hazards such as extreme weather events, the focus is on regulatory transition risks. Regarding physical risks, extreme weather events, such as the hurricane season in Florida, have been identified as climate-related threats. These risks were assessed using the IPCC SSP5-8.5 high-emissions scenario. Risks within the upstream and downstream value chain were analyzed through expert interviews but were deemed non-material.

TeamViewer has identified climate-related transition risks, especially in relation to new reporting requirements that necessitate adjustments to business processes. The 1.5 °C warming limitation scenario was not applied in this assessment. Additionally, TeamViewer recognizes the potential for emission reductions among its customers through greater adoption of remote solutions, which could help reduce the need for business travel.

Climate-related risks are assessed with a short-term time horizon. At present, no quantitative evaluation of the financial impacts of these risks and opportunities is conducted.

The management and supervisory bodies receive ongoing updates on the Company's sustainability-related impacts. These include semi-annual sustainability reporting to the Management Board and Supervisory Board, strategy meetings, and ad hoc updates, particularly in response to customer feedback on sustainability topics.

TeamViewer has implemented a risk management and internal control system to ensure a responsible approach to risk. This system includes the systematic identification and assessment of risks related to social and environmental factors. In evaluating financial materiality, the Company examines the likelihood, magnitude, and nature of financial impacts associated with identified risks and opportunities. A defined threshold helps determine material risks, opportunities, and key sustainability topics for reporting.

TeamViewer's risk management complies with generally recognized standards, such as the Enterprise Risk Management Standards of the Committee of Sponsoring Organizations of the Treadway Commission (COSO), as well as the auditing standards PS 340, PS 340 n.F. and PS 981 of the Institute of Public Auditors in Germany (IDW). The risk management system aims to proactively identify, assess, and effectively mitigate potential risks through controls and measures.

All identified risks are evaluated semi-annually based on their probability of occurrence and potential impact on the Company. This assessment specifically considers the risks' potential effects on achieving financial and non-financial corporate objectives, as well as their impact on the Company's reputation and compliance. The evaluation and classification of individual risks are conducted using the Company's custom risk assessment matrix.

Among other risks, the Group has categorized product and IT security as major, including the potential threat of cyberattacks. Through ongoing improvement measures, various initiatives have been implemented to detect and prevent cyberattacks and unauthorized access attempts to TeamViewer's networks and servers at an early stage.

Material topics

As part of the Double Materiality Assessment for the 2024 fiscal year, TeamViewer has identified climate change mitigation and adaptation, gender equality, good corporate governance, and product, data, and IT security as material sustainability matters.

The Group is actively working to lower its greenhouse gas emissions and develop adaptation strategies to strengthen the resilience of its business processes against climate risks. Additionally, TeamViewer’s products enable users to reduce travel, thereby helping to prevent climate-damaging emissions.

Equal opportunity and diversity are firmly established as core values in TeamViewer’s approach to equal treatment and anti-discrimination. At the same time, the Group takes its responsibility seriously to safeguard the security and privacy of its consumers and end-users, particularly given the increasing threat of cyberattacks. To address this, TeamViewer continuously strengthens IT security standards and develops technological solutions that enhance both data protection and the resilience of its products.

Good corporate governance is central to TeamViewer’s strategy, with clear compliance guidelines and a transparent decision-making structure. This creates long-term value and strengthens stakeholder trust. With this integrative approach, TeamViewer actively contributes to sustainable transformation, both within the Group and along the value chain.

The following table, “Material sustainability topics,” details the four identified non-financial aspects and indicates from which perspectives (outside-in or inside-out) each topic has been classified as material.

Based on the identified material sustainability topics, TeamViewer has evaluated the materiality of disclosed information on impacts, risks, and opportunities by applying a combination of quantitative and qualitative factors.

TeamViewer does not expect the identified risks and opportunities to have a material financial impact on the Company’s financial position, financial performance, or cash flows, or that significant adjustments to carrying amounts will be required in the next reporting period.

Material sustainability matters

ESRS sustainability topic	Title	Definition	Position in the value chain <sup>1</sup>	Material impacts (Inside-out)	Material financial impacts (Outside-in)	Expected time horizon for outcome	Resilience strategy	ESRS disclosure/ entity-specific disclosure
E1 Climate change	Climate change mitigation and adaptation	Greenhouse gas emissions from energy consumption in our own operations and the associated negative impacts on climate change	Upstream and own operations	Direct negative impact (Upstream and own operations)	n/a	Short- to medium-term	Net zero emissions by 2040	ESRS disclosure
E1 Climate change	Climate change mitigation and adaptation	Avoidance of greenhouse gas emissions by using digital solutions instead of travel, which can enhance customer benefits	Downstream	n/a	Opportunity (Downstream)	Short- to medium-term	n/a	ESRS disclosure

**Material sustainability matters**

<b>ESRS sustainability topic</b>	<b>Title</b>	<b>Definition</b>	<b>Position in the value chain<sup>1</sup></b>	<b>Material impacts (Inside-out)</b>	<b>Material financial impacts (Outside-in)</b>	<b>Expected time horizon for outcome</b>	<b>Resilience strategy</b>	<b>ESRS disclosure/ entity-specific disclosure</b>
S1 Own workforce	Equal opportunity for all	A balanced representation of women in management at all levels of the Company to increase diversity within the global workforce	Own operations	Direct positive impact	n/a	Short-term	Equal pay for equal work and promotion of women in leadership positions	ESRS disclosure
G1 Business conduct	Good corporate governance	As a publicly listed company, TeamViewer is committed to responsible business conduct. By fostering a culture of effective communication, the Company ensures clear policy definition and has processes in place to comply with applicable global regulations.	Upstream, own operations and downstream	Direct positive impact	n/a	Short-term	Compliance Management System, internal control system, and risk management system	ESRS disclosure
n/a	Product, data and IT security	Potential cyberattacks can have negative impacts on the Company's users and customers. Reducing the risk of a successful cyberattack or data breach is therefore particularly important to protect customers and prevent potential financial losses due to operational disruptions and reputational damage to the Company.	Upstream, own operations and downstream	Potential negative impact	Potential risk	Short-term	IT and product security strategy; data protection officer	Entity-specific disclosure

<sup>1</sup> Downstream refers to a segment further along TeamViewer's supply chain (customers), whereas upstream refers to an earlier/upstream segment in the supply chain.

## Corporate governance and concepts

### Composition and diversity of the management and supervisory bodies

TeamViewer is a European stock corporation (SE) with a dualistic corporate governance system, which ensures a strict institutional separation between management (Management Board) and supervision (Supervisory Board). The institutional separation of management and supervision in the dualistic system is linked to a requirement for personnel separation between these functions. Under § 105 (1) AktG, current Supervisory Board members are prohibited from being simultaneously appointed to the Management Board. Under § 76 (3) sentence 1 AktG and § 100 (1) sentence 1 AktG, only natural persons with full legal capacity may serve as members of the Management Board or Supervisory Board. Consequently, the number of executive body members under the German corporate governance framework is equivalent to the number of Management Board members, while non-executive members correspond to Supervisory Board members. Both boards work closely together in the best interests of the Company.

In the reporting year, TeamViewer was led by a four-member Management Board and overseen by an eight-member Supervisory Board, which is elected by the shareholders. The Supervisory Board considers all its members to be independent of the Company in line with the recommendations of the German Corporate Governance Code.

To ensure effective employee participation, TeamViewer has a “World Works Council”, which represents the interests of local employees to the Management Board at all Company locations worldwide. A Works Council is also in place at the Göppingen site for TeamViewer Germany GmbH and Regit Eins GmbH.

### Roles and responsibilities of the Management Board and Supervisory Board

The Audit Committee, which also serves as the Sustainability Committee, the Chief Financial Officer (CFO), and the Sustainability Steering Board – comprising the Management Board and the Group-wide Senior Leadership Team (SLT) (the first management level below the members of the Management Board or executive management) – are responsible for overseeing the DMA-defined impacts, risks, and opportunities (IROs). The internal control and risk management systems also encompass processes and systems for capturing and processing sustainability-related data and risks.

The Management Board receives semi-annual updates on the Group-wide risk situation, with a focus on the most significant risks and any changes in risk assessments. Additionally, the Audit Committee of the Supervisory Board and the CFO are regularly briefed on risk management and existing risks.

The monitoring of objectives and target achievement regarding the impacts, risks, and opportunities identified in the DMA takes place through a structured exchange between the relevant governing bodies. The Head of Sustainability holds semi-annual meetings with the Audit Committee, as well as with the Management Board. During these meetings, targets for the identified focus areas are defined based on the Double Materiality Assessment. The progress made toward these objectives is also systematically tracked through the monitoring of key performance indicators (CO<sub>2</sub> emissions, gender pay gap, gender distribution in management positions). These metrics serve as a basis for evaluating existing actions and, if necessary, making adjustments to ensure the continuous improvement of sustainability performance.

TeamViewer’s management and supervisory bodies, as well as the responsible business departments, ensure sustainability-related expertise through the following:

- Incorporating existing sustainability expertise into decision-making.
- Keeping up to date through further training and conferences.
- Consulting with external advisors as needed.
- Engaging regularly with the Head of Sustainability for the latest information.

This expertise enables TeamViewer’s governing bodies to assess material environmental and social impacts, identify potential sustainability risks early, and implement appropriate actions.



### Sustainability management and information processes

TeamViewer's Head of Sustainability reports directly to the CFO and provides semi-annual updates to the Supervisory Board and the Audit Committee. This direct reporting line in two of TeamViewer's highest governing bodies highlights the strategic importance of sustainability within the Group. Additionally, regular written reports to the Management Board and Supervisory Board on the progress and planning of key sustainability topics enable agile decision-making in line with established priorities. Serving as a central coordinating function, the Head of Sustainability oversees non-financial topics, delivers analyses, decision-making materials, and recommendations, ensures the strategic and operational advancement of sustainability initiatives, manages sustainability reporting through cross-functional collaboration, and serves as a key point of contact for ESG rating agencies.

To strategically oversee sustainability topics, the Senior Leadership Team (SLT) and Management Board form the Sustainability Steering Board. The Audit Committee of the Supervisory Board is responsible for monitoring the relevant key metrics.

In the 2024 fiscal year, TeamViewer actively involved its management and supervisory bodies in monitoring the material sustainability impacts, risks, and opportunities. As shown in the ESG governance graphic, the committees refined the strategy, evaluated decisions, and monitored risks, drawing specifically from insights gained from the Double Materiality Assessment.

The analysis enabled the integration of key ESG topics, such as climate change, diversity, corporate governance, and cybersecurity, into strategic decision-making. Investments in IT security infrastructure and emission reduction initiatives, for example, were assessed not only in terms of their financial impact but also with regard to their long-term social and environmental implications. When conflicts of interest existed or trade-offs between different objectives arose, a transparent evaluation was conducted, guided by the priorities of the sustainability strategy and feedback from relevant stakeholders.

Additionally, the Supervisory Board conducted semi-annual reviews to evaluate how risks and opportunities associated with material sustainability topics were integrated into decision-making processes and to ensure their alignment with TeamViewer's long-term objectives. This approach aims to enhance TeamViewer's resilience to external challenges and ensure the implementation of responsible and future-oriented business practices.

During the reporting period, the management and supervisory bodies of TeamViewer SE addressed the following key impacts, risks, and opportunities:

- Double Materiality Assessment
- CO<sub>2</sub> reduction targets
- Closing the gender pay gap
- Cyberattack prevention
- Reporting obligations under CSRD

### Incentives and remuneration systems for the Management Board and Supervisory Board – Sustainability as a component of variable remuneration

The remuneration system for the Management Board is designed to promote the business strategy and long-term corporate development. It aims to create effective incentives for growth, higher profitability, and the achievement of non-financial objectives, including those related to ESG (environment, social, governance). It consists of both fixed and variable remuneration components and is in compliance with the requirements of the German Stock Corporation Act and the recommendations of the German Corporate Governance Code ("GCGC"). The Supervisory Board's Remuneration Committee defines the remuneration framework for the Management Board. In the event of significant changes to the remuneration system and at least every four years, the remuneration system is presented to the Annual General Meeting for approval in accordance with § 120a AktG.

Variable remuneration consists of short-term variable remuneration (Short-Term Incentive – STI) in the form of an annual bonus with a one-year performance period and long-term variable remuneration (Long-Term Incentive – LTI) in the form of a performance share plan with a four-year performance period. The Supervisory Board reviews the target achievement, which includes ESG targets, annually.

Short-term variable remuneration provides the option to include non-financial performance targets, including ESG aspects, to account for a share of 0 % to 20 %. The STI amount is also based on the evaluation of individual performance criteria set by the Supervisory Board for each Management Board member at the beginning of the fiscal year and weighted as a percentage accordingly. The Supervisory Board assesses the achievement of these personal performance criteria using a multiplier (modifier) ranging from 0.8 to 1.2 and applies reasonable discretion based on the extent to which the defined targets have been met. The ESG component's percentage can vary significantly depending on the number of targets, their relative weighting, and the degree of target achievement.



In the reporting year, ESG integration was achieved through ESG ratings, which reflect all key ESG targets identified in the Double Materiality Assessment, as well as the perception of TeamViewer’s stock from an ESG perspective within the personal performance criteria of all Management Board members. The personal multiplier, which includes ESG performance, was set at 1.135 for three out of four Management Board members, while one Board member achieved a value of 0.98. Each Management Board member was assigned at least one specific ESG target, contributing a minimum of 15 % to the overall evaluation of the personal performance criterion.

With long-term variable remuneration, non-financial performance targets incorporate ESG aspects and account for 20 % of the overall LTI target achievement. Before each LTI allocation, the Supervisory Board selects relevant targets based on an ESG catalog outlined in the remuneration system and defines the specific targets and their weightings. Depending on the level of fulfillment, target achievement can range from 0 % to 200 %.

first tranche (2020–2023) included the Net Promoter Score (NPS) as a non-financial performance target within the remuneration framework. Starting with the second tranche (2021–2024), the tranches have included women’s representation in leadership positions as a second non-financial performance target. Each ESG target contributes equally to the 20 % ESG share in the LTI.

The Supervisory Board's remuneration system does not contain any sustainability-related components.

Details on the current sustainability aspects considered are available in the [Remuneration Report](#) contained in the TeamViewer Annual Report 2024. The current Management Board remuneration system of TeamViewer can also be accessed on the [Company’s website](#).

ESG governance facilitates sound decision-making accompanied by the Audit Committee acting as a sustainability committee



Due diligence compliance and risk management in relation to sustainability

Due diligence compliance

Core elements of due diligence	Sections in the Sustainability Statement
a. Embedding due diligence in governance, strategy and business model	Sustainability management and information processes
b. Engaging with affected stakeholders in all key steps of the due diligence	Double Materiality Assessment
c. Identifying and assessing adverse impacts	Double Materiality Assessment
d. Taking actions to address those adverse impacts	Environment: Climate protection and climate change adaptation targets Social: Targets and actions related to own workforce
e. Tracking the effectiveness of these efforts and communicating	Environment: Tracking and effectiveness of targets Social: Actions and risk management

To ensure a responsible approach to managing business risks, TeamViewer has implemented a risk management and internal control system, including internal monitoring mechanisms. The risk management system also encompasses the systematic identification and evaluation of risks related to social and environmental factors.

Strategy and business model

TeamViewer is a global technology company headquartered in Germany. The Company’s TeamViewer Remote software provides IT departments of small and medium-sized businesses (SMBs) remote connectivity solutions, and the control and management of IT (information technology) devices. TeamViewer Tensor offers enterprise connectivity solutions for supporting, controlling, and managing corporate IT, smart devices, and non-standardized OT (operation technology) equipment, including industrial machinery, robots, medical devices, and other specialized systems.

Additionally, TeamViewer provides augmented reality- (AR) and mixed reality- (MR) based solutions to enhance the efficiency of manual processes in logistics, manufacturing, and aftersales operations (TeamViewer Frontline). These solutions digitally support processes through step-by-step instructions or remote expert guidance.

Next to a large number of private users who can access the free version of the remote software, TeamViewer’s global customer base includes small and medium-sized businesses (SMBs) and large enterprises across a diverse range of industries. These customers primarily use the product portfolio through a subscription model.

Through its products and services, TeamViewer strives to contribute to a more sustainable world:

- TeamViewer’s free remote software aims to enable private users worldwide to provide IT assistance for technical issues.
- TeamViewer strives to support business customers and their employees in adopting flexible work models, promoting a better work-life balance.
- TeamViewer’s solutions are intended to empower millions of enterprise customers and free users to sustain or enhance productivity, regardless of physical distance.
- TeamViewer’s products help users reduce travel requirements, thereby lowering climate-impacting greenhouse gas emissions.

The following table provides a breakdown of the TeamViewer Group’s workforce by geographic region:

Employees by region

Region	2024
EMEA	1,071
AMERICAS	308
APAC	207
<b>FTE total</b>	<b>1,586</b>

As of 31 December 2024 in full-time equivalents (FTEs)

The following overview presents a breakdown of total revenue, as reported in TeamViewer’s consolidated financial statements, according to the relevant ESRS sectors. All of TeamViewer’s business activities are classified under the ESRS sector group Technology and the ESRS sector Information Technology. TeamViewer does not provide segment reporting.

**Total revenue by relevant ESRS sector**

ESRS sector group	ESRS sector	Revenue in EUR million
Technology	Information technology	671.4

**Sustainability targets**

The 2030 Agenda for Sustainable Development, adopted in 2015 by all United Nations member states, serves as an action plan for people, the planet, and global prosperity. TeamViewer is committed to the Sustainable Development Goals (SDGs) and recognizes the significance of all 17 goals.

To maximize the impact of its resources and efforts, TeamViewer focuses on seven SDGs where the Company could help contribute to meaningful improvement:

1. Quality Education (SDG #4)
2. Gender Equality (SDG #5)
3. Decent Work and Economic Growth (SDG #8)
4. Industry, Innovation, and Infrastructure (SDG #9)
5. Reduced Inequalities (SDG #10)
6. Climate Action (SDG #13)
7. Partnerships for the Goals (SDG #17)

Building on these focus SDGs, TeamViewer has established the following sustainability goals:

- Reducing its own CO<sub>2</sub> emissions by 90 % by 2040 (compared to 2021) and carbon dioxide removal (CDR) of the remaining emissions from the atmosphere to achieve net zero emissions.
- Increasing the share of women in leadership positions to 35 % by 31 December 2027.
- Helping customers meet their climate targets by providing climate-friendly technologies.

TeamViewer Group is managed as a single segment. Reporting is based on the geographic regions EMEA, AMERICAS, and APAC as reporting units and by revenue classified according to SMB and Enterprise customers. The three products – TeamViewer Remote, TeamViewer Tensor, and TeamViewer Frontline – are offered globally to all customers. TeamViewer’s value chain is primarily consolidated within TeamViewer Germany GmbH. For these reasons, TeamViewer’s sustainability goals generally apply to all products, customer categories, geographical regions, and stakeholders.

All three growth pillars of TeamViewer’s strategy – Expansion in use cases, Coverage of customer segments, and Geographic expansion – have implications for sustainability. The key challenge moving forward primarily relates to climate change mitigation and adaptation. As business operations grow, there is potential for increased CO<sub>2</sub> emissions at TeamViewer (e.g., from larger office spaces, increased business travel, and higher energy consumption). TeamViewer will closely monitor these developments and take appropriate action when necessary.

**Value chain**

TeamViewer’s business is to develop and distribute software, as further detailed in the management report in [Chapter B.1.1 “Business model”](#) in the Combined Management Report. The Group identifies the following inputs in its global value chain:

- Resources: Energy, raw materials for information and communication technology, water.
- Infrastructure: Server infrastructure, IT infrastructure.
- Partners: Employees, service providers, third-party suppliers.
- Finances: Creditors, shareholders, ESG-linked promissory notes.
- Innovation: Research, software, licenses, contracts, patents.

To gather these inputs, TeamViewer conducted interviews with internal and external stakeholders from areas such as procurement, legal, sales channels, sales, finance, and office management. In identifying and evaluating impacts, risks, and opportunities within its value chain, TeamViewer focused on areas where they are most likely to occur, considering factors such as business relationships, geographic regions, and the nature of activities. This process applies due diligence to analyze the interconnections between TeamViewer’s impacts on and dependencies on natural and social resources, as well as the risks and opportunities that may result from these interdependencies.

Based on discussions with relevant stakeholders and the analysis of the value chain, TeamViewer has identified the following outputs: greenhouse gas emissions, wastewater, waste materials, software, employee retention and satisfaction, length of service, organization-specific competencies (e.g., knowledge, skills, etc.), revenue, profit, taxes, investments, donations to charitable causes, brand awareness and recognition, patents, customer satisfaction, market share, number of strategic partnerships, industry leadership, number of social media contributions, brand image, reputation, and stakeholder trust.

TeamViewer's value chain consists of several core components that are essential across the different stages from software development to sales. Key aspects of the TeamViewer value chain include the following:

1. Research and development (R&D): TeamViewer invests in the ongoing development and optimization of its software products, with a focus on remote maintenance, remote desktop access, and technologies in the Internet of Things (IoT) area. Research and development are fundamental to driving innovation and maintaining the Company's competitive edge.
2. Software production and IT infrastructure: The development and maintenance of the software are carried out by a team of software developers, system administrators, and IT architects. This includes the management and maintenance of an IT infrastructure that enables global access to TeamViewer products.
3. Marketing and sales: TeamViewer operates a global sales network, which includes both direct sales channels and partnerships with third-party providers and distributors. Sales are primarily conducted digitally through online platforms and channels. The focus is on a customer-centric marketing approach that targets distributors serving both businesses and consumers.

4. Customer support and service: TeamViewer provides customer support through various channels, including online support, telephone service, and knowledge databases. The Company aims to ensure high customer satisfaction and build long-term relationships.
5. Suppliers and partners: In addition to internal stakeholders (such as research, development, and sales), external suppliers and partners play a key role. These include cloud providers, IT infrastructure service providers, and software and hardware suppliers, all of whom support TeamViewer in delivering its solutions or have integrated TeamViewer into their own software solutions.

The key economic stakeholders within TeamViewer's value chain include the following:

- Employees
- IT infrastructure and cloud service providers (e.g., for servers and data storage)
- Distributors and partners (e.g., for software sales and implementation)
- End-users and businesses (who rely on TeamViewer products for remote maintenance and support)
- Regulatory authorities (who oversee data protection and compliance)

# 2 Environment

## Climate change

### Strategy, business model, and value chain

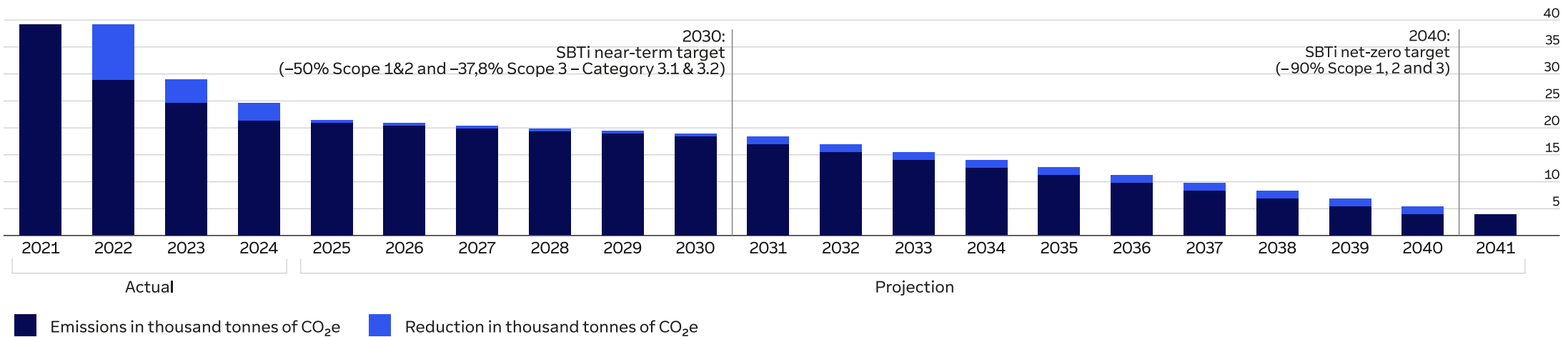
TeamViewer is a global technology company and a provider of a cloud-based platform for the connectivity of computers, machines, and industrial equipment, as well as for digitally supporting work processes across the entire value chain in industrial and service sectors. Through its core business products and services, the Group aims to contribute to a more sustainable world. TeamViewer’s remote solutions are designed to enable companies worldwide to reduce business travel and physical presence, thereby helping to prevent CO<sub>2</sub> emissions.

At the same time, as part of its [climate transition plan](#) (available on the Company website), TeamViewer has committed to aligning its business activities with the 1.5-degree target of the Paris Agreement. To achieve this, TeamViewer has set absolute targets for reducing its greenhouse gas emissions at the corporate level. The Science Based Targets initiative (SBTi)

assessed whether these GHG emissions reduction targets are scientifically sound and aligned with limiting global warming to 1.5 °C. This alignment was confirmed by SBTi. TeamViewer is subject to the Paris-aligned EU benchmark values.

The transition plan outlines measures and a timeline for achieving TeamViewer’s climate targets (Scope 1, 2, and 3), encompassing the entire value chain and all global locations of the Group. Approved by the Management Board and Supervisory Board in the 2024 fiscal year, the plan serves as the foundation for a structured and measurable climate strategy. To support the implementation of the transition plan, TeamViewer has allocated dedicated investments and financial resources. The majority of these expenditures focus on climate protection initiatives, such as carbon capture and storage (CCS). As part of its commitment, TeamViewer will invest a seven-figure euro amount by 2040 in permanent carbon removal initiatives and emerging technologies to ensure the full execution of its transition plan. The Group aims to further increase the share of its total energy mix represented by renewable energy and expand its CO<sub>2</sub> removal and storage program. The internal sustainability team reviews and measures progress annually against the defined targets. The head of

TeamViewer’s pathway to net zero emissions



sustainability reports directly to the Management Board and Supervisory Board. Since the 2021 baseline year, TeamViewer has made substantial progress, which will be detailed in the following chapters.

### Climate impacts, risks, and opportunities

As part of the Double Materiality Assessment, TeamViewer has implemented a structured process to identify and assess climate-related impacts, risks, and opportunities. In this process, energy consumption in the data centers used by the Group and the associated greenhouse gas emissions were identified as one of the most significant negative impacts on the climate. The process includes the analysis of operating emissions and the evaluation of potential effects across the value chain.

Two primary categories of climate-related risks were also identified but were deemed to be non-material:

1. **Climate-related physical risks:** Physical risks include potential damage to infrastructure or disruptions to business operations caused by extreme weather events such as heatwaves, floods, or storms. An example would be an office building located in a high-risk region for extreme weather events. To identify these risks, a screening was conducted that considered various high-emission climate scenarios. The assessment of exposure took into account both the likelihood and the magnitude of potential threats to infrastructure and business activities.
2. **Climate-related transition risks:** Transition risks arise from regulatory changes, rising energy prices, or shifting market demands. Examples would be higher costs for non-renewable energy or stricter requirements for emissions reporting and reduction. As part of the transition risk analysis, a scenario analysis was conducted that considered scenarios aligned with limiting global warming to 1.5 °C.

Climate-related risks are identified through regular screening processes that consider both internal and external factors. This process involves analyzing actual and potential sources of greenhouse gas emissions across operations and the value chain. The risks are then evaluated using specific climate scenarios to assess their potential impact on business operations and assets.

Climate-related risks are identified across short-, medium-, and long-term periods, aligned with the expected asset lifespan and strategic planning horizons. Short-term refers to the time between 0 and 1 year, medium-term is between 1 and 4 years, and long-term extends beyond 4 years. These timeframes are in line with TeamViewer's long-term corporate goals and capital allocation strategies.

A climate scenario analysis was conducted to help identify and assess the climate-related physical risks, transition risks, and opportunities. This analysis included multiple climate scenarios, allowing for a differentiated view of short-, medium-, and long-term risks. Both high-emission scenarios and scenarios aligned with the Paris Agreement's goal of limiting global warming to 1.5 °C were considered.

The climate scenario analysis serves as a strategic tool for assessing the potential impacts of physical risks, transition risks, and opportunities across different timeframes. The selected scenarios cover short-term, medium-term, and long-term perspectives. Scenario selection was guided by the latest scientific research and aligned with recognized climate science sources. Each scenario was carefully chosen to ensure it delivers relevant and precise insights into potential climate-related impacts. The analysis also considers key factors such as global CO<sub>2</sub> emissions, as well as regulatory and economic adaptations to climate change.

The scenario analysis takes into account key inputs and constraints such as the availability and cost of renewable energy, global political and regulatory developments, and the latest advancements in climate research.

In the 2024 fiscal year, TeamViewer carried out a comprehensive analysis of its business model's resilience to climate-related risks. This analysis spanned the Group's entire value chain and accounted for both physical and transition risks. The evaluation was based on multiple climate scenarios, including a high-emissions scenario (SSP 5-8.5) and a 1.5 °C scenario (SSP 1-2.6), which focuses on limiting global warming. TeamViewer intends to update this analysis annually to integrate emerging scientific insights and regulatory changes.

The analysis was conducted in accordance with ESRS E1 SBM-3 requirements and relied on key assumptions related to macroeconomic trends, energy consumption, and technological advancements.

- Macroeconomic Trends: Impact of regulatory changes, evolving market requirements, and investments in climate-friendly technologies.
- Energy Consumption and Mix: Reduction of energy consumption in data centers and increased transition to renewable energy sources.
- Technology Adoption: Increasing use of digital solutions to reduce emissions, particularly through energy-efficient remote maintenance and process digitalization.

The analysis considered short- (until 2030), medium- (until 2040), and long-term (until 2050) time horizons. These are aligned with the climate scenarios and serve both to identify material physical and transition risks and to set emission reduction targets.

The results show that significant parts of the value chain are prepared for physical risks. The cloud infrastructure and redundant server networks demonstrate high resilience against potential disruptions caused by extreme weather events. To comply with regulatory requirements in the long term and maintain competitiveness, TeamViewer continuously invests in reducing greenhouse gas emissions.

Additionally, the analysis highlights significant strategic opportunities: TeamViewer's innovative software solutions help companies decarbonize their business processes, thereby strengthening the Company's position as a reliable partner for sustainable transformation.

#### Climate protection and climate change adaptation targets

TeamViewer's emission reduction targets are structured into short-term and long-term objectives. With its short-term target (SBTi short-term target), TeamViewer has pledged to cut absolute Scope 1 and 2 greenhouse gas emissions<sup>1</sup> by 50 % by 2030, using 2021 as the baseline year. Additionally, the Company aims to reduce absolute Scope 3.1 and 3.2 GHG emissions from purchased goods, services, and capital goods by 37.8 % within the same timeframe. As part of its long-term target (SBTi long-term target), TeamViewer is committed to reducing Scope 1, 2, and 3 greenhouse gas emissions by 90 % by 2040, compared to 2021 levels. By 2040 – ten years ahead of the minimum required by SBTi – TeamViewer aims to achieve net zero greenhouse gas emissions across its entire value chain by neutralizing remaining emissions. The SBTi categorizes targets according to long-term temperature pathways well below 2 °C and 1.5 °C. The SBTi validation team has reviewed

and confirmed TeamViewer's Scope 1, 2, and 3 targets, verifying their alignment with the 1.5 °C goal. By publicly committing to its SBTi reduction targets, TeamViewer pledges to assess its climate objectives using scientific standards, ensuring that it contributes to limiting global warming in line with the Paris Agreement.

As part of its net zero emissions target, TeamViewer plans to fully offset and permanently store the remaining 10 % of greenhouse gas emissions through carbon dioxide removal (CDR). This involves removing CO<sub>2</sub> directly from the atmosphere and storing it permanently. TeamViewer already entered into long-term contracts to purchase high-quality CDR certificates in 2023 to ensure that these unavoidable emissions are offset by scientifically validated CDR technologies. The Company has continued this strategy in the 2024 fiscal year (see table "Carbon credit"). The investments made are regarded as part of the long-term climate strategy and are therefore excluded from the corporate carbon footprint (CCF) calculation in accordance with GHG accounting standards.

As part of its net zero emissions strategy, TeamViewer plans to fully offset and permanently store the remaining 10 % of greenhouse gas emissions through carbon dioxide removal (CDR). This involves removing CO<sub>2</sub> directly from the atmosphere and storing it permanently. In 2023, TeamViewer has already entered into long-term contracts to purchase high-quality CDR certificates to ensure that these unavoidable emissions are offset by scientifically validated CDR technologies. These efforts continued in the 2024 fiscal year (see table "Retired certificates for CO<sub>2</sub> removal"). These investments are considered an integral part of TeamViewer's long-term climate strategy, which is why they are not included in the corporate carbon footprint (CCF) calculation.

#### Tracking and effectiveness of targets

The greenhouse gas emissions generated by the Group and their negative impact on the climate are a key priority for TeamViewer. To address this, the Company measures and reports its emissions annually across Scope 1, 2, and 3 categories. This comprehensive data collection serves as the basis for TeamViewer to actively manage and reduce its emissions, ensuring that the effectiveness of both current and planned actions is continuously evaluated and optimized.

#### Actions

TeamViewer's emission reduction strategy envisions a future in which the entire Group relies exclusively on renewable energy and its value chain operates in a climate-friendly,

<sup>1</sup> The term "greenhouse gases" encompasses all significant greenhouse gases defined by the GHG Protocol.



energy-efficient manner. By 2026, all data services and office buildings used by TeamViewer will be powered entirely by renewable energy. By 2028, TeamViewer will require its key suppliers (determined by their share of the Group’s total expenditures) to establish binding Scope 1 to Scope 3 emission reduction targets, supporting a net zero trajectory by 2050.

The strategy also outlines measures to lower emissions from business travel. By 2030, TeamViewer aims to increase the use of rail travel while reducing the number of short-haul flights. Additionally, TeamViewer is promoting a low-emission work environment by supporting low-carbon commuting (by supporting public transportation tickets, company bikes, and similar initiatives) and plans to fully implement a hybrid work model by 2027.

The Sustainability team conducts annual progress reviews and tracks performance using key indicators, such as CO<sub>2</sub> emissions, energy consumption, and the proportion of renewable energy in the Company’s energy mix. To ensure transparency and credibility, these results were verified by an independent third party.

Energy consumption and mix

	2024
Total energy consumption from fossil sources (MWh)	709
Total renewable energy consumption (MWh)	2,854
Share of renewable sources in total energy consumption (in %)	80 %
Total energy consumption (MWh)	3,563

Carbon credits retired

	2024
Total volume of carbon credits retired in reporting year (in tons CO <sub>2</sub> eq)	419
Share of removal projects (in %)	100 %
Share of reduction projects (in %)	0 %
Share of credits from ISO 14064 (in %)	100 %
Share of credits that are not registered (in %)	0 %
Share from projects in EU (in %)	100 %
Share of credits with corresponding adjustment (in %)	0 %
Credits purchased for future retirement	0
Total volume of carbon credits purchased for future retirements (in tons CO <sub>2</sub> eq)	0

Greenhouse gas emissions

TeamViewer’s total greenhouse gas emissions for the 2024 fiscal year amount to 21,336 metric tons of CO<sub>2</sub> equivalent (market-based), with 21,151 metric tons (99 %) classified under Scope 3 activities.

Primary data was not always available for the CCF calculation, particularly in parts of the value chain where direct supplier information remains incomplete. TeamViewer is working with suppliers to address this gap. Where primary data is missing, estimation methods based on the GHG Protocol and industry-specific emission factors are used. Uncertainties are documented in accordance with IPCC guidelines. A detailed overview of sources and uncertainty classifications based on IPCC standards can be found in the table "Overview of uncertainties when using estimated values in the CCF calculation".

Despite these challenges, the reported corporate carbon footprint (CCF) offers a realistic reflection of TeamViewer’s greenhouse gas emissions. The Company remains dedicated to enhancing the quality and precision of this data through ongoing reviews, alignment with evolving standards and technological advancements, and close cooperation with partners and stakeholders across the entire value chain.

TeamViewer does not currently have an internal CO<sub>2</sub> pricing system in place. Instead, it focuses on reducing greenhouse gas emissions through the use of renewable energy and efficiency measures. The Company is evaluating the potential introduction of a CO<sub>2</sub> pricing model to further enhance climate-related decision-making.

GHG intensity per net revenue<sup>1</sup>

	2024	2023	Change in %
Total GHG emissions (location-based) per net revenue (tCO <sub>2</sub> /EUR)	32.87	41.16	-20 %
Total GHG emissions (market-based) per net revenue (tCO <sub>2</sub> /EUR)	31.78	39.87	-20 %

<sup>1</sup> The calculation was based on revenue of EUR 671.4 million for the 2024 fiscal year.

As illustrated in the table “Total GHG emissions” below, TeamViewer reduced the Group’s CO<sub>2</sub> emissions by -14 % (location-based) and -15 % (market-based) compared to the previous year. These results confirm the effectiveness of the decarbonization measures outlined in the transition plan.

The reduction in Scope 1 emissions was driven mainly by the use of biogas, certified through RGGOs (Renewable Gas Guarantees of Origin). Another significant factor was the increased reliance on district heating. Under the Greenhouse Gas Protocol (GHG Protocol), district heating is classified as Scope 2, meaning this transition shifts emissions from Scope 1 to Scope 2.

This also accounts for the rise in market-based Scope 2 emissions: As direct fossil energy consumption (Scope 1) decreased, emissions from district heating are now reported under Scope 2. The difference between location-based and market-based Scope 2 values stems from the use of EACs (“Energy Attribute Certificates”), which TeamViewer utilizes to verify the renewable origin of its globally sourced electricity.

A significant reduction in Scope 3 emissions was achieved through targeted collaboration with key suppliers. A reduction in business travel also contributed to lowering emissions in this category.

The Scope 3 categories shown in the table “Total GHG emissions” were identified as material in accordance with GHG Protocol guidelines and correspond to the respective segment of the complete value chain. As a result, the following Scope 3 categories have not been included:

- Category 4 – Upstream transportation and sales
- Category 9 – Downstream transportation and sales
- Category 10 – Processing of sold products
- Category 11 – Use of sold products
- Category 12 – End-of-life treatment of sold products
- Category 14 – Franchises
- Category 15 – Investments

**Total GHG emissions<sup>1</sup>**

	Retrospective				Milestones and targets years				
	2021 <sup>2</sup>	2023	2024	% 2024 / 2023	2025	2030	2035	2040	Annual % target / Base year <sup>2</sup>
<b>Scope 1 GHG emissions</b>									
Gross Scope 1 GHG emissions (tCO <sub>2</sub> eq)	222	202	102	-50 %	101	100	73	22	-5 %
<b>Scope 2 GHG emissions</b>									
Gross location-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)	458	835	816	-2 %	815	700	150	46	-5 %
Gross market-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)	255	32	84	165 %	83	80	75	26	-5 %
<b>Significant Scope 3 GHG emissions</b>									
Total gross indirect (Scope 3) GHG emissions (tCO <sub>2</sub> eq)	39,358	24,755	21,151	-15 %	21,024	18,700	13,234	3,867	-5 %
Purchased goods and services	27,171	14,860	12,897	-13 %	12,789	11,531	8,873	1,700	-5 %
Cloud computing and data centre services	6,757	1,418	447	-68 %	440	400	350	300	-5 %
Capital goods	3,521	1,732	2,648	53 %	2,660	2,400	1,150	210	-5 %
Fuel and energy-related activities	71	397	328	-17 %	320	250	150	80	1 %
Upstream leased assets	16	747	444	-41 %	440	300	200	100	27 %
Waste generated in operations	34	19	20	7 %	25	19	11	5	-4 %
Business travels	1,106	4,916	3,359	-32 %	3,350	3,000	2,000	1,150	0 %
Employee commuting	681	664	1,007	52 %	1,000	800	500	322	-3 %
<b>Total GHG emissions</b>									
Total GHG emissions (location-based) (tCO <sub>2</sub> eq)	40,038	25,792	22,069	-14 %	21,940	19,500	13,456	3,935	-5 %
Total GHG emissions (market-based) (tCO <sub>2</sub> eq)	39,836	24,988	21,336	-15 %	21,208	19,300	13,381	3,915	-5 %

<sup>1</sup> Values are calculated in compliance with ISO 14064-1 requirements and in alignment with the standards of the GHG Protocol, which represent global best practices for greenhouse gas emissions reporting. To ensure maximum transparency and credibility, the emissions data and the Group's carbon footprint calculations for the 2023 and 2024 reporting year underwent an external audit in accordance with ISO 14064-1.

<sup>2</sup> Within the ESRS E1 framework, a baseline year must be defined as the year whose data a company uses when setting and monitoring its greenhouse gas (GHG) emissions reduction targets. The baseline year serves as a reference point to measure progress in emissions reduction. TeamViewer has established 2021 as the baseline year.

## Overview of uncertainties when using estimated values in the CCF calculation

Scope	Available data	Emission calculation method	Database of emission factors	External parameters and statistics sources	Uncertainty <sup>1</sup>	Commentary
3.01. Purchased goods and services	Primary and secondary data	Method specific to supplier, method based on average data, method based on average expenditure	(EPA 2024) <a href="https://cfpub.epa.gov/si/">https://cfpub.epa.gov/si/</a> (IEA 2024) <a href="https://www.iea.org/">https://www.iea.org/</a>	(Inflation rate) <a href="https://www.inflationtool.com/">https://www.inflationtool.com/</a> Exchange rates) <a href="https://www.ecb.europa.eu/">https://www.ecb.europa.eu/</a>	High	Uncertainty due to the use of expenditure-based data exists for the vast majority of activities. These data do not depict TeamViewer's specific activities but rather a list of activities modeled in an Environmentally Extended Input-Output (EEIO) model. Expenditure-based emission factors are neither region- nor currency-specific, leading to uncertainty regarding the derived emission intensities.
3.02. Capital goods	Secondary data	Method based on average expenditure	(EPA 2024) <a href="https://cfpub.epa.gov/si/">https://cfpub.epa.gov/si/</a>	(Inflation rate) <a href="https://www.inflationtool.com/">https://www.inflationtool.com/</a> (Exchange rates) <a href="https://www.ecb.europa.eu/">https://www.ecb.europa.eu/</a>	Moderate	Uncertainty due to the use of expenditure-based data for the vast majority of activities. These data do not reflect TeamViewer's specific activities but rather a list of activities modeled in an EEIO model. Expenditure-based emission factors are neither region- nor currency-specific, leading to uncertainty regarding the derived emission intensities.
3.03. Fuel- and energy-related activities not included in scope 1 or scope 2	Secondary data	Method based on average data	(DEFRA 2024) <a href="https://www.gov.uk/">https://www.gov.uk/</a>	(Energy consumption statistics) <a href="https://entranze.enerdata.net/">https://entranze.enerdata.net/</a>	Moderate	Energy consumption for upstream activities over which TeamViewer has no operational control was estimated based on statistical data.
3.05. Waste generated in operations	Secondary data	Waste-type-specific method, method based on average data	(DEFRA 2024) <a href="https://www.gov.uk/">https://www.gov.uk/</a>	n/a	Moderate	The applied emission factors are not region-specific. Data on waste and wastewater emissions were provided for one location (TeamViewer headquarters). The remaining locations were estimated based on the average waste emission intensity per employee, derived from the data from the headquarters.

**Overview of uncertainties when using estimated values in the CCF calculation**

Scope	Available data	Emission calculation method	Database of emission factors	External parameters and statistics sources	Uncertainty <sup>1</sup>	Commentary
3.06. Business travel	Secondary data	Distance-based method, expenditure-based method	(DEFRA 2024) <a href="https://www.gov.uk/">https://www.gov.uk/</a> (EPA 2024) <a href="https://cfpub.epa.gov/si/">https://cfpub.epa.gov/si/</a>	(Inflation rate) <a href="https://www.inflationtool.com/">https://www.inflationtool.com/</a> (Exchange rates) <a href="https://www.ecb.europa.eu/">https://www.ecb.europa.eu/</a>	Low to moderate	The applied emission factors are not region-specific. Certain data points were estimated based on expenditure-based data, which do not reflect TeamViewer's specific activities but rather summarize a list of activities of an industry sector modeled in an EEIO model. Expenditure-based emission factors are not region- or currency-specific, leading to uncertainty regarding the derived emission intensities.
3.07. Employee commuting	Secondary data	Method based on average data	(DEFRA 2024) <a href="https://www.gov.uk/">https://www.gov.uk/</a>	n/a	Moderate	The applied emission factors are not region-specific. The working hours and work-from-home patterns for TeamViewer's entire workforce were extrapolated based on sample data from a survey completed by TeamViewer employees.
3.08. Upstream leased assets	Secondary data	Asset-specific method, method based on average data	(EPA 2024) <a href="https://cfpub.epa.gov/si/">https://cfpub.epa.gov/si/</a> (IEA 2024) <a href="https://www.iea.org/">https://www.iea.org/</a> (UBA 2024) <a href="https://www.umweltbundesamt.de/">https://www.umweltbundesamt.de/</a>	(Inflation rate) <a href="https://www.inflationtool.com/">https://www.inflationtool.com/</a> (Exchange rates) <a href="https://www.ecb.europa.eu/">https://www.ecb.europa.eu/</a> (Energy consumption statistics) <a href="https://entranze.enerdata.net/">https://entranze.enerdata.net/</a>	High	Energy consumption for facilities over which TeamViewer has no operational control was estimated based on statistical data. Expenditure-based emission factors are neither region- nor currency-specific, leading to uncertainty regarding emission intensity.

<sup>1</sup> Uncertainty classification according to IPCC. A high classification indicates that deviations of more than 50 % are possible, medium denotes possible deviations between 30 % and 50 %, and low signifies potential deviations below 30 %. Additionally, a second classification is applied based on specific archetypes.

## EU Taxonomy

As climate change accelerates, the European Union (EU) has reinforced its commitment to climate protection and a sustainable growth strategy through the “European Green Deal.” The EU Taxonomy, a classification framework for sustainable economic activities, is designed to help the EU Commission channel private investments into environmentally sustainable business activities. By setting uniform criteria, the EU Taxonomy provides a consistent basis for companies to analyze and evaluate the sustainability of their operations.

The first step in the assessment process is to determine **taxonomy eligibility**, which involves verifying whether a Company’s economic activity is listed in the supplementary delegated act of the EU Taxonomy. If so, and if the economic activity has the potential to contribute to at least one of the six environmental objectives established by the EU Taxonomy, it is classified as taxonomy-eligible (eligible). The environmental objectives under the EU Taxonomy are:

- Climate Change Mitigation (CCM)
- Climate Change Adaptation (CCA)
- Water and Marine Resources (WTR)
- Circular Economy (CE)
- Pollution Prevention and Control (PPC)
- Biodiversity and Ecosystems (BIO)

The second step involves assessing **taxonomy alignment**. An economic activity is classified as taxonomy-aligned (aligned) if it fulfills the following three criteria:

- Provides a substantial contribution to one of the six environmental objectives by complying with the technical screening criteria set for the specific economic activity (e.g., the amount of CO<sub>2</sub> emissions reduced for the Climate Change Mitigation objective).
- Ensures no significant harm to the other five environmental objectives by adhering to the EU Taxonomy’s “Do No Significant Harm” (DNSH) criteria.
- Complies with minimum safeguards, including human and consumer rights, anti-corruption measures, taxation, and fair competition.

## Taxonomy-eligible activities

TeamViewer analyzed all its business activities to determine their taxonomy eligibility. This evaluation was conducted in accordance with the Delegated Climate Regulation (Delegated Regulation 2021/2139, Delegated Regulation 2022/1214, and Delegated Regulation 2023/2485) and the Delegated Environmental Regulation (Delegated Regulation 2023/2486). In 2023, TeamViewer broadened its perspective on taxonomy-eligible activities. Previously, the analysis focused solely on revenue, including CapEx and OpEx, for revenue-related activities.

For TeamViewer, as a provider of data-driven remote connectivity solutions, a total of five economic activities listed in the EU Taxonomy are deemed relevant for revenue, OpEx, and CapEx:

- Data-driven solutions for GHG emissions reductions (CCM 8.2, Annex I, Delegated Regulation (EU) 2021/2139).
- Data processing, hosting, and related activities (CCM 8.1, Annex I, Delegated Regulation (EU) 2021/2139).
- Acquisition and ownership of buildings (CCM 7.7, Annex I, Delegated Regulation (EU) 2021/2139).
- Electricity generation from hydropower (CCM 4.5, Annex I, Delegated Regulation (EU) 2021/2139).
- Manufacture of electrical and electronic equipment (CE 1.2, Annex II, Delegated Regulation (EU) 2023/2486).

For TeamViewer solutions, the economic activity “CCM 8.2 – Data-Driven Solutions for GHG Emissions Reductions” covers remote access, remote control, and remote connectivity. With TeamViewer solutions, computers, mobile devices, and machines – essentially any internet-connected device – can be remotely accessed and operated worldwide. This activity qualifies as taxonomy-eligible due to its potential to reduce travel-related greenhouse gas emissions, provided that these solutions primarily deliver data and analytics that support emission reductions. For TeamViewer, the prevention of CO<sub>2</sub> emissions is a key ESG metric (“avoided emissions” per year), tracked since 2020 and externally verified since 2023. This metric quantifies the number of business trips actually avoided and calculates the resulting CO<sub>2</sub> savings.

- Economic activity CCM 8.1 – Data processing, hosting, and related activities is relevant because TeamViewer incurs hosting expenses to provide its data-driven solutions.
- Economic activity CCM 7.7 – Acquisition and ownership of buildings is relevant because TeamViewer incurs expenses for leasing office space.
- Economic activity CCM 4.5 – Electricity generation from hydropower is relevant because TeamViewer has ongoing power purchase agreements (PPAs) for hydropower at its Göppingen, Berlin, and Bremen locations.
- Economic activity CE 1.2 – Manufacture of electrical and electronic equipment pertains to the electronic devices used by TeamViewer, such as laptops and monitors.

The revenue generated by TeamViewer’s products and solutions (as defined by the EU Taxonomy), along with its operating expenses (OpEx as defined by EU Taxonomy) and taxonomy-aligned investments (CapEx), are classified under the EU Taxonomy’s environmental objectives “Climate change mitigation” and “Circular economy (CE)”.

TeamViewer has no economic activities related to energy generation from fossil gas or nuclear power. Further information on this can be found in reporting form 1 in Annex XII to Delegated Regulation (EU) 2021/2178.

#### Taxonomy eligibility of economic activities 2024

in EUR million	Turnover	OpEx as defined by EU Taxonomy	CapEx as defined by EU Taxonomy
CCM 8.2 Data-based solutions to reduce greenhouse gas emissions	646.2	25.2	0
CCM 8.1 Data processing, hosting and related activities	0	26.1	11.8
CCM 7.7 Acquisition and ownership of buildings	0	0.6	0.4
CCM 4.5 Electricity generation from hydropower	0	0.2	0
CE 1.2 Manufacture of electrical and electronic equipment	0	0.5	2.7
<b>Total taxonomy-eligible activities</b>	<b>646.2</b>	<b>52.7</b>	<b>14.9</b>
Taxonomy-non-eligible activities	25.3	316.1	2.6
Total	671.4	368.8	17.5
<b>Share of Taxonomy-eligible activities (in %)</b>	<b>96.2 %</b>	<b>14.3 %</b>	<b>85.1 %</b>

To prevent double counting in the numerator of all assessed performance indicators across different economic activities, a precise allocation was implemented. Revenues and expenditures were clearly assigned to specific economic activities to avoid overlaps, using strict delineation criteria.

The EU Taxonomy regulation and its delegated acts include wording and terms that currently involve considerable uncertainties in interpretation. Consequently, the classification of activities and the calculation of key performance indicators may be subject to reassessment in future years based on interpretative decisions.

#### Taxonomy-aligned activities

In the reporting year, TeamViewer conducted an analysis of the potential taxonomy alignment of its taxonomy-eligible economic activities at a high level. This assessment applied initial screening questions for general criteria relevant to all of TeamViewer’s taxonomy-eligible activities, specifically the criteria Do No Significant Harm (DNSH) for climate change adaptation and minimum social safeguards. To further deepen the evaluation, a specific focus was placed on the substantial contribution criterion for “CCM 8.2 – Data-Driven Solutions for GHG Emissions Reductions,” as this activity is highly relevant to TeamViewer’s revenue. The taxonomy alignment assessment concluded that TeamViewer cannot report any taxonomy-aligned activities for the 2024 fiscal year.

#### Material contribution to climate change mitigation

According to the EU Taxonomy, it must be assessed whether the information and communication technology solution is primarily used to reduce greenhouse gas emissions and what material emissions savings can be achieved by using TeamViewer solutions compared to the “most efficient alternative solution.” TeamViewer already began conducting a greenhouse gas (GHG) lifecycle assessment in 2023 and continued working in the 2024 fiscal year on providing evidence of emissions reductions in a competitive comparison. For “CCM 8.2 – Data-Driven Solutions for GHG Emissions Reductions,” there is currently insufficient data available from companies offering similar products. TeamViewer will continue working on substantiating its emissions reduction impact.



**Do No Significant Harm (DNSH) and minimum safeguards**

In the reporting year, the established Do No Significant Harm (DNSH) criteria for climate change adaptation were not yet met, as not all 28 potential climate hazards were thoroughly evaluated. As a result, this economic activity is classified as taxonomy-eligible but not taxonomy-aligned.

**Performance indicators in accordance with EU Taxonomy regulation**

The EU Taxonomy defines the reportable performance indicators as revenue, operating expenses (OpEx), and capital expenditures (CapEx). For the 2024 fiscal year, mandatory disclosures must be made regarding taxonomy eligibility and taxonomy alignment. The financial data relevant to TeamViewer is derived from the consolidated financial statements for the 2024 fiscal year.

**Turnover in the 2024 fiscal year**

The reporting basis is Group revenue under IFRS, totaling EUR 671.4 million, as disclosed in TeamViewer’s consolidated financial statements (Chapter C\_1 “Consolidated Statement of Comprehensive Income”). Further details on accounting policies related to Group revenue are provided in C\_5.3 “Significant accounting and measurement methods”. TeamViewer develops and sells software products, as outlined in Chapter B 1.1 “Business model” of the Management Report. This primarily involves the avoidance of business travel and greenhouse gas emissions. However, for some TeamViewer solutions, the focus is more on efficiency improvements and quality assurance rather than the direct reduction of travel, such as in workflow optimization within logistics. As a result, only the use cases of remote access, remote control, and remote connectivity have been classified as taxonomy-eligible. These activities account for approximately 96 % of TeamViewer Group’s economic activities (see table “Taxonomy eligibility of economic activities”).

**Operating expenses (OpEx) in the 2024 fiscal year**

The consolidated financial statements under IFRS serve as the basis for determining operating expenses (OpEx) as defined by the EU Taxonomy. Under the EU Taxonomy, operating expenses primarily include the following:

- All direct, non-capitalized research and development expenses.
- Non-capitalized lease expenses for short-term leases in accordance with IFRS 16.
- Maintenance and repair costs, along with other direct expenses related to the day-to-day upkeep of property, plant, and equipment, determined based on internal cost centers.

The direct, non-capitalized research and development expenses amount to EUR 51.0 million and, at 94 %, represent the majority of operating expenses as defined by the EU Taxonomy. Of this, approximately 87 % is allocated to personnel expenses. Within the R&D department, around 58 % of employees (FTEs) work on solutions that do not make a substantial contribution to reducing greenhouse gas emissions. As a result, only 46 % of the total operating expenses of EUR 54.6 million are considered taxonomy-eligible under the EU Taxonomy, which amounts to EUR 25.2 million (see table “Taxonomy eligibility of economic activities”).

**Overview of operating expenses (OpEx) in 2024 in line with the EU taxonomy**

EUR million	
Research and development costs (recurring)	51.04
Maintenance and repair costs and other direct expenses related to the day-to-day servicing of property, plant and equipment	3.53
<b>Total</b>	<b>54.57</b>

**Capital expenditures (CapEx) in the 2024 fiscal year**

The consolidated financial statements under IFRS serve as the basis for determining capital expenditures (CapEx) as defined by the EU Taxonomy. This assessment primarily considers additions to intangible assets and property, plant, and equipment, which are detailed in Chapter C\_3 “Consolidated Statement of Cash Flows”.

In the 2024 fiscal year, total additions amounted to EUR 17.5 million. This includes EUR 5.4 million in reported investments in property, plant, and equipment, as well as intangible assets and EUR 12.1 million in capitalized right-of-use assets under IFRS 16. The breakdown of additions to intangible assets and property, plant, and equipment is as follows:

- EUR 2.2 million in addition to intangible assets.
- EUR 15.3 million in addition to property, plant, and equipment.

Further details on TeamViewer’s accounting policies for additions under IAS 16, IAS 38, and IFRS 16 can be found in the consolidated financial statements, specifically in C\_5.3 “Significant accounting and measurement methods”.

Information on the Group’s economic activities is presented in the following reporting tables for revenue, operating expenses (OpEx), and capital expenditures (CapEx) under the EU Taxonomy.

**Legend:**

- Y – Yes, taxonomy-eligible and taxonomy-aligned with the relevant environmental objective
- N – No, taxonomy-eligible but not taxonomy-aligned with the relevant environmental objective
- EL – Eligible activity that is not eligible for taxonomy for the respective environmental objective
- N/EL – Not eligible, not taxonomy-eligible for the respective environmental objective
- CCM – Climate change mitigation
- CCA – Climate change adaptation
- WTR – Water and marine resources
- CE – Circular economy
- PPC – Pollution prevention and control
- BIO – Biodiversity and ecosystems

Turnover 2024

Economic activities (1)	Code(s) (2)	Turnover 2024 (3)	Proportion of Turnover 2024 (4)	Substantial contribution criteria						DNSH criteria (Do No Significant Harm)						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2.) turnover 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		EUR m	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %								0 %		
Of which enabling		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %								0 %	E	
Of which transitional		0	0 %	0 %													0 %		T
A.2. Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Data-based solutions to reduce greenhouse gas emissions	CCM 8.2	646.2	96.2 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								96.3 %		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		646.2	96.2 %	96.2 %	0 %	0 %	0 %	0 %	0 %								96.3 %		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		646.2	96.2 %	96.2 %	0 %	0 %	0 %	0 %	0 %								96.3 %		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities (B)		25.3	3.8 %																
Total (A)+(B)		671.4	100 %																

Operating expenditures (OpEx) 2024

Economic activities (1)	Code(s) (2)	OpEx 2024 (3)	Proportion of OpEx 2024 (4)	Substantial contribution criteria						DNSH criteria (Do No Significant Harm)						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) OpEx 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		EUR m	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %								0 %		
Of which enabling		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %								0 %	E	
Of which transitional		0	0 %	0 %													0 %		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Data-based solutions to reduce greenhouse gas emissions	CCM 8.2	25.2	6.8 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								9.4 %		
Data processing, hosting and related activities	CCM 8.1	26.1	7.1 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								6.8 %		
Acquisition and ownership of buildings	CCM 7.7	0.6	0.2 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0 %		
Electricity generation from hydropower	CCM 4.5	0.2	0.1 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0 %		
Manufacture of electrical and electronic devices	CE 1.2	0.5	0.1 %	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0 %		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		52.7	14.3 %	14.3 %	0 %	0 %	0 %	0 %	0 %								16.7 %		
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		52.7	14.3 %	14.3 %	0 %	0 %	0 %	0 %	0 %								16.7 %		
<b>B. TAXONOMY- NON-ELIGIBLE ACTIVITIES</b>																			
OpEx of Taxonomy-non-eligible activities (B)		316.1	85.7 %																
Total (A)+(B)		368.8	100 %																

Capital expenditures (CapEx)

Economic activities (1)	Code(s) (2)	CapEx 2024 (3)	Proportion of CapEx 2024 (4)	Substantial contribution criteria						DNSH criteria (Do No Significant Harm)						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) CapEx 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		EUR m	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %								0 %		
Of which enabling		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %								0 %	E	
Of which transitional		0	0 %	0 %													0 %		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Data-based solutions to reduce greenhouse gas emissions	CCM 8.1	11.8	67.5 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								28.0 %		
Acquisition and ownership of buildings	CCM 7.7	0.4	2.3 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								25.9 %		
Manufacture of electrical and electronic devices	CE 1.2	2.7	15.4 %	N/EL	N/EL	N/EL	N/EL	EL	N/EL								21.2 %		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		14.9	85.1 %	85.1 %	0 %	0 %	0 %	0 %	0 %								75.1 %		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		14.9	85.1 %	85.1 %	0 %	0 %	0 %	0 %	0 %								75.1 %		
<b>B. TAXONOMY- NON-ELIGIBLE ACTIVITIES</b>																			
CapEx of Taxonomy-non-eligible activities (B)		2.6	15 %																
Total (A)+(B)		17.5	100 %																

Template 1 according to Annex XII of the Delegated Regulation (EU) 2021/2178

Nuclear energy related activities

1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No

Fossil gas related activities

4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

# 3 Social responsibility

## TeamViewer’s own workforce

### Strategy, business model, and value chain

#### Interests and perspectives of stakeholders

A description of how TeamViewer incorporates the interests, perspectives, and rights of its employees – including respect for their human rights – into the Group’s strategy and business model can be found in the section “Double Materiality Assessment” under “General information” in the Sustainability Statement.

#### Impacts, risks, and opportunities and their interaction with strategy and business model

As a globally operating company, TeamViewer considers it essential to attract top talent across different fields and regions while continuously expanding the talent pool. To successfully achieve its strategic growth objectives and ensure the highest level of product quality and security for end-users, TeamViewer places great importance on recruiting highly skilled and qualified professionals. Accordingly, a core element of TeamViewer’s corporate culture is to position itself as an attractive employer in all aspects relevant to both applicants and employees.

Material impacts on employees related to the business model arise from the traditionally high proportion of male graduates and professionals in the IT sector, which can lead to gender imbalance. This creates the risk of potential disadvantage for women and other individuals.

TeamViewer aims to ensure equal opportunities for all its employees. As part of its “Diversity, Inclusion, and Non-Discrimination Policy,” the Group has committed to paying all employees equally for equal and equivalent work, regardless of gender, sexual orientation, ethnic background, marital status, or other demographic factors. Various procedures and measures contribute to this effort. For example, TeamViewer conducts an annual remuneration review and strives to minimize inequalities as much as possible. Additionally, defined career paths provide a high level of transparency regarding all positions within the Company and their respective job requirements.

TeamViewer employees already primarily work in a hybrid work model across various locations worldwide. Therefore, the transition plan to reduce negative environmental impacts and achieve more environmentally friendly and climate-neutral operations is not expected to have any material impact on the Company’s workforce.

### Profile of non-employees at TeamViewer

Non-employee workers at TeamViewer include individuals without a direct employment relationship with the company. This category primarily consists of “third-party employees”, which are workers based in countries where TeamViewer cannot provide direct employment contracts (e.g., Indonesia, Brazil, Romania, and others), requiring workers to be hired through a service provider. Additionally, the non-employee workforce includes a subset of “external contractors.” This designation covers all other individuals performing work for TeamViewer without a formal employment contract, such as those engaged under a service agreement.

#### Characteristics of non-employees

	Headcount as of 31 Dec 2024	Share in % as of 31 Dec 2024
Non-employees	75.0	4.3 %
Employees	1,669.0	95.7 %
Total	1,744.0	100 %

Non-employees include external contractors who either have a contract with TeamViewer for the provision of work services (“self-employed people”) or are temporary workers supplied by companies specializing in staffing and labor leasing, primarily working for TeamViewer. This definition does not include external contractors whose contractual services are merely part of the value chain (such as technical maintenance, catering, cleaning, or business consulting). Instead, it refers to external contractors whose contractual work involves tasks that are also regularly performed by employees, particularly in research and development and sales.



## Material impacts, risks, and opportunities

### Policies related to own workforce

The TeamViewer Code of Conduct serves as the foundation for the Group's policies, manuals, and procedures at a global level. It includes a clear zero tolerance statement against any form of discrimination; emphasizes compliance with international human rights standards, such as the United Nations Guiding Principles on Business and Human Rights and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work; and commits TeamViewer and all its employees to upholding these principles.

Based on this foundation, TeamViewer aims to create and maintain a supportive work environment where all employees can reach their full potential. This ensures that all employees are treated with dignity and respect and are free from discrimination and harassment. The goal is to foster a positive and inclusive workplace that attracts diverse talent while developing and retaining TeamViewer's diverse workforce. All decisions regarding career development, promotions, and advancement are to be based on performance and demonstrated potential. This global commitment is supported by a focus on the following areas: gender equality, cultural diversity, equal opportunities, equal pay, flexible working, inclusive language, and zero tolerance for discrimination. Employees who consciously or unconsciously violate the behavioral guidelines set out in the Code of Conduct may face consequences, including disciplinary actions (warnings, reassignment, or termination), fines, damages, or even imprisonment.

To support compliance with internal conduct standards, all employees receive regular training on key topics. As part of the onboarding process, newly hired employees complete compliance courses, which cover data protection, the Code of Conduct, and diversity at TeamViewer. Additionally, regular training sessions on unconscious bias are conducted for both employees and managers to promote more positive workplace interactions and foster a more inclusive work culture.

TeamViewer's concepts and initiatives are designed to promote and maintain diversity across the entire Group. The "Diversity, Inclusion, and Non-Discrimination Policy" (available on the Company website and intranet) defines diversity as a range of differences between individuals, explicitly including factors such as ethnicity, skin color, gender, sexual orientation, gender identity, disability, age, religion, political opinion, national origin, or social background. At all locations, TeamViewer strives to comply with local legal requirements regarding equal opportunities for people with disabilities.

Further details on the Compliance Organization and responsibilities for implementing these concepts can be found in the "Corporate governance" subchapter of the Sustainability Statement.

### Employee engagement approach

To incorporate employees' perspectives into the decisions and activities of the Compliance Organization, TeamViewer uses various formats. The World Works Council is informed at least annually, while the Works Council of TeamViewer Germany GmbH and Regit Eins GmbH at the Göppingen site receive weekly updates on current developments. HR representatives participate in meetings of the Operations Committee and the Personnel Committee to facilitate this exchange. Additionally, the Works Council is involved in all co-determination matters through a formal written consultation process before decisions are made.

TeamViewer employees are also actively involved in the development and implementation of initiatives through internal work groups. Participation in these groups is at the employee's own initiative and takes place alongside their primary role, though it can be incorporated into regular work hours. The Female Empowerment group focuses on visibility, targeted support, and networking opportunities for women at TeamViewer. Its initiatives are open to all genders and primarily aim to raise awareness. The LGBTQIA+ group works to create an inclusive workplace for employees who identify as part of this community. Parents@TeamViewer is dedicated to improving work-life balance and creating a more supportive work environment for parents.

To assess the effectiveness of its collaboration with employees, TeamViewer conducts an annual employee survey, which is evaluated by the HR department. The results are then shared with the respective department heads, who derive and implement appropriate measures. Operational responsibility for employee engagement and ensuring that survey results are integrated into the corporate strategy lies with the Senior Leadership Team and the Chief Human Resources Officer (CHRO), who reports directly to the CEO.

### Procedures for mitigating negative impacts and whistleblowing channels

For all incidents directly affecting employees, TeamViewer's HR department and Compliance Office work closely together. Requests related to individual career development are typically analyzed and evaluated by the HR department in collaboration with the respective managers.

To report violations of applicable laws and regulations, internal policies, or irregularities, TeamViewer employees have access to multiple reporting channels. The first point of contact is usually direct supervisors. Additionally, employees can report concerns to the Compliance Office via a dedicated email account. Furthermore, TeamViewer provides a whistleblowing and complaints system (SpeakUp), which allows both employees and external whistleblowers worldwide to report misconduct anonymously. In all cases, whistleblowers are fully protected from any form of retaliation.

Information on reporting channels is available to employees via the TeamViewer intranet. All reports are handled confidentially. Submitted reports, including questions and concerns related to potential discrimination or harassment, are promptly reviewed and assessed by the Compliance Office in collaboration with the HR department. If necessary, appropriate measures and sanctions are implemented.

To continuously strengthen and evaluate the individual elements of the Compliance Management System, TeamViewer incorporates findings from audits, investigations, data analyses, and industry-specific best practices into the process.

### Key indicators and targets

#### Process for defining targets

As part of the DMA, TeamViewer has identified diversity, equality, and inclusion as material for the Company. TeamViewer's focus is on achieving gender equality within its workforce. The process for defining targets actively involves internal stakeholders, which includes HR teams and department heads. This collaborative approach aims to ensure alignment with corporate goals and values, leveraging diverse perspectives to develop effective solutions.

The HR department at TeamViewer's headquarters in Göppingen centrally monitors the Company's progress toward these targets across all global locations. The findings and potential improvements identified through performance tracking are evaluated by the HR department and presented to the relevant committees for discussion, including the Senior Leadership Team, Management Board, Works Council, World Works Council, and Supervisory Board. The local HR business partners and department heads, in turn, are responsible for implementing the results.

### Targets and actions related to own workforce

Gender equality at all levels is a key priority for TeamViewer. To assess performance and effectiveness regarding the key impacts, risks, and opportunities related to its workforce, TeamViewer has defined two central control metrics, including targets for female representation in leadership positions. Further details can be found in Chapter B\_9 "Corporate Governance Statement" in the Management Report.

TeamViewer also aims to further reduce the gender pay gap. As part of its Diversity, Inclusion, and Non-Discrimination Policy, the Company is committed to paying all employees equally for equal and equivalent work, regardless of gender, sexual orientation, ethnic background, marital status, or other demographic factors. The principle of equal pay is reviewed annually based on comparable employee groups with similar positions, titles, job descriptions, tenure, length of service, and location. The timeframe, baseline year and baseline value for achieving this objective, as well as the measurement of progress, are set to be defined by 2026 following a data analysis.

To achieve this goal, TeamViewer has implemented the following measures and plans to continue to conduct these annually throughout its entire own workforce:

- In-depth role analysis: Pay discrepancies are investigated to identify underlying causes and validate the results.
- Standardized pay bands: TeamViewer has introduced pay structures within functions to improve pay transparency and ensure fair and consistent remuneration.
- Improved performance monitoring: The Company is implementing a detailed system for performance tracking and introducing tiered classifications at the individual role level to standardize evaluation and reward mechanisms.

TeamViewer ensures equal treatment in all recruitment processes. Job postings are always written in inclusive language, and employees and managers involved in hiring decisions receive regular training on fairness and inclusivity.

These measures are intended to enable TeamViewer to do the following:

- Accurately measure and track the development of the relative pay gap (in percent) within certain job roles over time.
- Assess the effectiveness of initiatives aimed at reducing the gender-specific pay gap.
- Promote transparency and fairness in remuneration practices while strengthening trust within the workforce.

Progress toward achieving the objectives is monitored by evaluating the effectiveness of the measures using predefined metrics (including target figures for female representation in leadership positions and equal pay). By tracking results and refining strategies as needed, the Company reinforces its commitment to eliminating the gender pay gap and achieving sustainable pay equity. To ensure effective management, dedicated resources are allocated for each measure.

**Workforce**

In fiscal year 2024, TeamViewer employed 1,641 people (annual average) across 22 countries, with the greatest number based in Germany. The table below provides a country-by-country breakdown of TeamViewer’s total workforce.

**Number of employees by country**

Country	Number of employees (headcount, quarterly average)
Armenia	74.3
Australia	121.3
Austria	53.5
Canada	10.3
China	7.5
France	9.8
Germany	838.8
Greece	46.0
India	46.8
Italy	2.0
Japan	8.5
Korea (the Republic of)	9.8
Mexico	35.8
Netherlands	2.5
Portugal	64.3
Singapore	15.0
South Africa	1.5
Spain	3.5
Switzerland	1.5
United Arab Emirates	5.0
United Kingdom	20.5
United States	263.5
<b>Total employees</b>	<b>1,641.3</b>

For more details on the regional distribution of employees, see Chapter C\_5.6 “Personnel expenses” in the notes to the consolidated financial statements.

In fiscal year 2024, women made up 33.2 % of the workforce, as shown in the table below.

Number of employees by gender<sup>1</sup>

Gender	Number of employees (headcount, quarterly average)	in %
Male	1,096.0	66.8 %
Female	545.3	33.2 %
Other	0.0	0.0 %
Not reported	0.0	0.0 %
Total employees	1,641.3	100 %

<sup>1</sup> Figures are based on information provided by employees.

Of these, 544 women were employed on a permanent basis, and 1 woman was employed on a fixed-term basis (headcount, annual average):

Information on employees by contract type broken down by gender<sup>1</sup>

2024				
Male	Female	Other	Not disclosed	Total
Number of employees (headcount, quarterly average)				
1,096.0	545.3	0.0	0.0	1,641.3
Number of permanent employees (headcount, quarterly average)				
1,089.0	544.3	0.0	0.0	1,633.3
Number of temporary employees (headcount, quarterly average)				
7.0	1.0	0.0	0.0	8.0
Number of non-guaranteed hours employees (headcount, quarterly average)				
0.0	0.0	0.0	0.0	0.0

<sup>1</sup> Figures are based on information provided by employees.

In fiscal year 2024, TeamViewer had an employee turnover rate of 18.6 %, with a total of 303 employees leaving the Company.

Employee turnover

	2024
Number of own employee turnover per headcount	303.0
Rate of own employee turnover (in %)	18.6 %

TeamViewer has compiled its data based on various methods and assumptions, which are outlined in more detail below.

For reporting purposes, “employees” include all individuals with a formal employment contract with TeamViewer. Additionally, interns, thesis students, and similar roles are included in HR reporting, even though they do not legally qualify as employees but still perform supervised work. The specific groups included depend on the indicators used. External contractors (contingent workers) and “third-party employees” are not counted as employees.

The tables reflect the average annual headcount of employees. Headcount represents the total number of individuals employed by a TeamViewer entity at a given time who receive a form of compensation from the Company. Both active employees and certain inactive employee groups are included. The following inactive statuses are counted: work restricted, maternity leave, sabbaticals, and paid leave of absence. However, employees on unpaid leave, parental leave, or long-term sick leave are not included.

Both full-time and part-time employees are included in the count. Students of all types are excluded, except for employees in Austria who are enrolled at a university while working at TeamViewer (interns are not included). Employees are counted in a binary manner, meaning each person is recorded as either 0 or 1. The formula for calculating the employee headcount is as follows: the total number of currently paid employees, excluding students (except in Austria).

Annual average values are determined by calculating the mean of the number of employees at the end of each quarter.

In the case of permanent employment, there is an open-ended employment contract between TeamViewer and the employee. This means that the contract does not automatically end after a certain period or on a specific date. With temporary employment, there is a fixed-term employment contract between TeamViewer and the employee. This means that the contract automatically ends after a specified period or on a specific date without requiring a separate termination notice. For on-call work, where non-guaranteed working hours are possible, employees must work as needed, meaning they are available on demand. In this case, there is no set work schedule employees are entitled to.

The turnover rate is calculated by dividing the number of employees who left TeamViewer during the reporting period by the average number of employees during the same period. The average number of employees is calculated by the sum of the headcount at the end of the month divided by 12 months.

Diversity

In the 2024 fiscal year, TeamViewer’s top management level below the Management Board comprised 2 women and 3 men. The first management tier beneath the Management Board is the Senior Leadership Team (SLT), which aligns with the “Top Management level” as defined in ESRS S1-9 AR 71. The Group has therefore defined the following organizational levels (in descending order):

- Management Board
- Senior Leadership Team (SLT)
- Vice President (VP)
- Director
- Team Lead
- Employee
- Student

Gender distribution at Top Management level below the Management Board

	Headcount (quarterly average)	in %
Number of employees at Top Management level: female	2.0	38.1 %
Number of employees at Top Management level: male	3.3	61.9 %
Total	5.3	100 %

The gender distribution of 1:3 (women to men) in the Management Board is as follows:

Gender distribution at Management Board level

	Headcount (quarterly average)	in %
Number of employees at Board level: female	1.0	25.0 %
Number of employees at Board level: male	3.0	75.0 %
Total	4.0	100 %

The Supervisory Board has the following gender distribution with a ratio of 3:5 (women to men):

Gender distribution at Supervisory Board level

	Headcount (quarterly average)	in %
Number of employees at Supervisory Board level: female	3.0	38.7 %
Number of employees at Supervisory Board level: male	4.8	61.3 %
Total	7.8	100 %

With a 70 % share of the total workforce, the majority of TeamViewer employees in the 2024 fiscal year belonged to the middle of three age groups, according to the following age group classifications utilized:

- Group 1: Born 1995 to 2024 (age under 30)
- Group 2: Born 1974 bis 1994 (aged 30–50)
- Group 3: Born prior to 1973 (age over 50)

Employees by age group

Distribution of employees by age group	Headcount (quarterly average)	in %
Under 30 years old	388.5	23.7 %
Between 30 and 50 years old	1,150.3	70.1 %
Over 50 years old	102.5	6.2 %
<b>Total</b>	<b>1,641.3</b>	<b>100 %</b>

Remuneration

TeamViewer’s 2024 gender pay gap analysis, based on target salary (fixed salary plus target bonus), reports an average pay gap of 22 %, which includes the Management Board. This figure primarily reflects differences in workforce composition rather than inequalities within comparable roles. This is further illustrated by the median pay gap, which is less affected by extreme values. The median pay gap stands at 15.4 % (including the Management Board) and provides a more balanced representation of the typical gender pay gap within the Company.

The following are the key drivers of the gender pay gap:

- Workforce composition:
  - Women represent 33 % of the total workforce, with a higher concentration in lower-paid departments (e.g., Administration & Support) than in higher-paid areas (e.g., Technical Roles & Sales).
  - Gender imbalances in senior leadership roles (including the Management Board) and departments with higher average remuneration further contribute to the gap.
- Geographical influences:
  - Country-specific differences in workforce size, local labor market conditions, and industry composition also impact salary distribution.

A deeper analysis of comparable roles with balanced gender representation reveals smaller pay gaps. This underscores that the overall disparity is mainly driven by systemic workforce composition factors, a challenge faced by most technology companies, rather than by unequal pay for the same roles.

In the 2024 fiscal year, TeamViewer’s annual total pay ratio, based on target salary (fixed salary plus target bonus), stood at 27.72. This figure reflects the pay ratio between the highest-paid employee and the median salary of all other employees. The calculation methodology includes the following considerations:

- Non-active employees, interns, and working students were excluded to ensure the analysis focuses on standard pay.
- Target salary values of the different regions were converted to euros to allow for accurate regional comparisons.
- The target salary of part-time employees was adjusted to full-time equivalents for consistency.
- Long-Term Incentive programs (LTIP) and benefits (e.g., car allowances, special payments, and others) were not included due to the lack of a globally consistent data set and to avoid distorting the results.

The annual total pay gap highlights significant disparities in pay distribution, which are influenced by various contextual factors:

- Gender representation: Women account for 33 % of TeamViewer’s workforce. At 29 % in leadership roles below the SLT, they are slightly underrepresented, which contributes to pay discrepancies.
- Executive remuneration: The remuneration of the CEO and other executives significantly impacts the overall pay ratio. This aligns with common practice, where top executives' remuneration is often well above the median.
- Global operations: Operating in various economic regions leads to differences in local remuneration practices and market conditions, influencing the overall pay structure.

Discrimination

In the 2024 fiscal year, TeamViewer received four reported cases/notifications/complaints related to discrimination and harassment that required further fact-finding or investigation. The total number of disciplinary actions taken for violations related to discrimination based on gender, ethnicity, nationality, religion or belief, disability, age, sexual orientation, or other relevant forms of discrimination was one. All complaints were submitted through internal employee reporting channels. No reports were filed via national contact points. Details on internal employee reporting channels can be found in the “Corporate governance” subchapter.

Number of incidents of discrimination and harassment

	2024
Number of all reported cases/hints	4
Disciplinary action related to discrimination and harassment	1
Fines, penalties, and compensation for damages	0

Customers and end-users

Strategy, business model, and value chain

Stakeholder interests and perspectives

A description of how the interests, perspectives, and rights of TeamViewer’s customers and/or end-users, including respect for their human rights, are incorporated into the Group’s strategy and business model, can be found in the “Double Materiality Assessment” chapter within the “General information” subchapter of the Sustainability Statement.

Risks and opportunities related to the strategy and business model

As further detailed in that chapter, TeamViewer has identified product, data, and IT security as material to its strategy and business model as part of its Double Materiality Assessment. As a software company, TeamViewer is inherently more exposed to cyberattack risks. At the same time, its products are designed to open up opportunities for customers and end-users to digitize business processes and increase productivity. The systematic identification of opportunities and targeted risk management – for customers, end-users and TeamViewer itself – are embedded in TeamViewer’s strategy and managed through the Group-wide opportunity and risk management system. Further details can be found in Chapter B\_6 “Opportunity and risk report” in the Management Report.

Centrally important to TeamViewer’s business is its ability to ensure the best possible data, IT, and product security at all times. To meet these demands, the Group continually invests in developing preventive measures and internal guidelines, expanding its security applications, and ensuring it complies with legal regulations.

In principle, all TeamViewer customers – private users, small and medium-sized enterprises, and large corporations – can be equally affected by the key impacts of TeamViewer’s products. The potential risk of harm depends on the number of products used or active connections, the IT environment in use, and the individual security measures implemented. TeamViewer has established a comprehensive Privacy Management Framework to help mitigate potential negative impacts related to customers’ personal data protection.

Material impacts, risks, and opportunities

Policies for consumers and end-users

TeamViewer is aware of its responsibility and has established frameworks to equally protect its customers from material risks associated with its products. This is achieved through a Group-wide IT and product security strategy. IT and product security are organized into two departments, both operating under the unified leadership of the Chief Information Security Officer (CISO). In 2024, these departments continued to receive support from external consultants and providers of recognized security solutions.

To ensure the highest possible level of IT security and cyber hygiene, TeamViewer places great importance on continuously raising awareness among all employees. Periodically reviewed content from internal policies and frameworks provides employees with practical guidance and fosters a strong security culture. In addition, training programs impart advanced knowledge on the patterns of potential attack attempts and corresponding defense measures.



TeamViewer’s Group-wide IT security strategy follows a “best-of-breed” approach. In this way, the world’s leading solutions can be integrated into a comprehensive protection concept. TeamViewer assesses the security applications in use daily and calibrates them to the prevailing threat situation.

TeamViewer has also published a handbook on its website, providing customers with insights into its security concepts, covering everything from software development and integrated product features to security settings within the applications. These concepts are thoroughly explained in Chapter B\_1 “Group fundamentals” in the Management Report.

To protect the human rights of its customers and end-users, TeamViewer has established various processes and mechanisms. Customers, employees, and other stakeholders can report irregularities and violations at any time through TeamViewer’s whistleblower and complaints system (SpeakUp). In the 2024 fiscal year, no reports were received regarding violations of the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises within the supply chain. Through its Code of Conduct and the Supplier and Business Partner Code of Conduct, TeamViewer also commits itself and its suppliers to comply with legal requirements and international guidelines. Further information on compliance at TeamViewer can be found in the “Corporate governance” subchapter of the Sustainability Statement.

#### Engagement with customers and end-users

TeamViewer maintains ongoing direct communication with customers to incorporate their perspectives and requirements early on in product development and ensure an optimal user experience. The premium support service is specifically designed for large enterprise customers, providing them with 24/7 access to a dedicated contact person for assistance with issues as well as for suggestions and requests for improvements.<sup>2</sup> Additionally, all customers can contact TeamViewer’s support team on weekdays during regular business hours via phone or chat or submit an inquiry through a web form.<sup>3</sup> An online community with over 600,000 members allows TeamViewer customers to exchange ideas with one another or submit improvement suggestions to the Company.<sup>4</sup>

<sup>2</sup> <https://www.teamviewer.com/en/global/support/customer-support/premium-support/>

<sup>3</sup> <https://www.teamviewer.com/en/global/support/customer-support/>

<sup>4</sup> <https://community.teamviewer.com/>

<sup>5</sup> <https://www.teamviewer.com/en/resources/trust-center/resolute-misuse-prevention/>

<sup>6</sup> <https://www.teamviewer.com/en/resources/trust-center/bug-bounty-program/>

<sup>7</sup> <https://securityscorecard.com/security-rating/teamviewer.us>

To enhance security for its users, TeamViewer has set up a website where customers can report fraud attempts to the Company.<sup>5</sup> A public bug bounty program<sup>6</sup> is designed to encourage security researchers to report potential vulnerabilities in TeamViewer software.

#### Actions and risk management

TeamViewer’s IT infrastructure, entire product and solution portfolio and relevant suppliers undergo detailed assessments and stress tests at defined intervals – including in 2024 – conducted by specialized international security service providers. The aim is to continuously improve product and IT security. The results and potential improvement measures are discussed by TeamViewer’s internal IT and product security experts as part of the Security Steering Board, which convenes biweekly and includes two Management Board members. Additionally, the full Management Board is updated as necessary about current developments in IT and product security. For strategic cybersecurity matters, the Management Board provides regular reports to the Supervisory Board.

All data centers processing TeamViewer’s data are ISO 27001 certified, adhering to an internationally recognized standard for information security. Additionally, in the 2024 fiscal year, TeamViewer’s Information Security Management System (ISMS) successfully passed its own ISO 27001 surveillance audit. The Group’s security architecture has also been audited for compliance with HIPAA/HITECH, SOC 2, SOC 3, and TISAX standards. Moreover, an independent third-party assessment confirmed that TeamViewer complies with EU cybersecurity and data protection requirements, as defined by the published Implementing Regulation for the NIS2 Directive and the existing national implementation regulation.

In the security rating from BitSight, a company specializing in the assessment of cybersecurity risk and the effectiveness of security management, TeamViewer’s security architecture has ranked in the highest category for several years. This places TeamViewer among the top 1 % of companies in the global technology industry based on a benchmark of more than 100,000 technology companies. TeamViewer’s leading cybersecurity standing is further validated by an “A” rating from SecurityScorecard, another leading corporate cybersecurity evaluator.<sup>7</sup>

TeamViewer’s security framework extends beyond IT and product security to include the physical security of all the Group’s locations worldwide. To ensure continuous protection,

TeamViewer conducts a detailed annual review of its sites, covering both existing and new locations. A standardized audit process allows for consistent and regular verification of compliance with defined security standards and objectives across specified assessment areas.

TeamViewer works continuously to improve its software and implement security features. In 2024, this included an add-on for detecting vulnerabilities. Additionally, a dedicated team at TeamViewer works on implementing technical measures to protect users from fraud and misuse when using services across platforms. These measures were further expanded in 2024.

TeamViewer offers information materials and guides on its website and blog to help users recognize potential fraud cases and protect themselves from fraudulent activities. These resources provide tips on identifying and avoiding common online scams, including phishing attacks and social engineering tactics. Users can also report suspicious activities or potential misuse through a dedicated form on TeamViewer's website.

TeamViewer actively works to prevent fraudulent activities and cybercrime groups from misusing its product platform. In 2024, the Group continued its commitment to cooperating with law enforcement authorities, offering support and information to help prevent fraudulent use of the TeamViewer platform.

In the 2024 fiscal year, TeamViewer expanded its publicly accessible Trust Center<sup>8</sup> by implementing more efficient processes and transparent information channels with the support of new tools. Users can now independently conduct security checks in a simple and targeted manner while verifying compliance with standards and regulations. The Trust Center provides access to relevant information about TeamViewer's Security Management System at all times. By continuously reviewing its security processes, performance, and data and process integrity, TeamViewer ensures ongoing improvements in security. TeamViewer offers information materials and guides on its website and blog to help users recognize potential fraud cases and protect themselves from fraudulent activities. These resources provide tips on identifying and avoiding common online scams, including phishing attacks and social engineering tactics. Users can also report suspicious activities or potential misuse through a dedicated form on TeamViewer's website.

<sup>8</sup> <https://www.teamviewer.com/de/resources/trust-center/>

As a certified member of the Forum of Incident Response and Security Teams (FIRST), TeamViewer actively engages in the global exchange of information and expertise on emerging cybersecurity threats. TeamViewer is also a member of Stop Scams UK, a UK-based initiative aimed at educating consumers about various forms of fraud worldwide and helping them protect themselves against scams. This initiative is supported by organizations such as law enforcement agencies, government institutions, and consumer protection groups. Through its membership, TeamViewer contributes to knowledge sharing and the development of solutions aimed at protecting individuals and businesses from fraud-related harm and financial losses.

The IT and product security teams, under the leadership of the CISO, implement the measures. They have an annual budget that can be supplemented as needed to promptly mitigate negative impacts from identified threats.

### Metrics and targets

The key indicators for assessing the effectiveness of security measures are ratings from external security assessments. These provide consumers and end-users with an independent evaluation of a company's performance in IT and product security. In 2024, TeamViewer ranked in the highest category of the BitSight security rating.

TeamViewer's goal is to continue to rank each year in the highest category of the BitSight security rating, which evaluates cybersecurity risks and the effectiveness of security management. The reference year and benchmark for this objective are derived from the previous year's rating results. Progress toward the target is assessed by comparing the current rating to the prior year. The BitSight rating uses a comparative scale to measure security performance. This target is defined by the CISO in coordination with the Management Board. This goal is set by the CISO in consultation with the Management Board.

# 4 Corporate governance

## Business conduct

### Governance processes, controls, and procedures

TeamViewer’s Management Board and Supervisory Board play a key role in shaping corporate governance. Comprised of experienced leaders and experts, they establish ethical standards, ensure compliance with legal requirements, and foster transparency and integrity.

The Management Board establishes guidelines for business conduct, which serve as the foundation for compliance with legal and internal regulations and their adherence by Group companies (Compliance). In line with the Supervisory Board’s diversity concept, the Management Board consists of members with diverse backgrounds, experiences, and expertise. As a result, the Management Board possesses extensive experience in corporate governance, compliance, risk management, and integrity.

The Supervisory Board provides essential oversight and accountability, ensuring transparency and responsible corporate governance. Additional details are available in the “General information” subchapter of the Sustainability Statement.

### Material impacts, risks, and opportunities

#### Procedures for identifying material impacts, risks, and opportunities

To ensure a responsible approach to business risks, TeamViewer has implemented a risk management system, including internal monitoring, to enable the early detection, assessment, and controlled handling of potential risks. This risk management system also covers the systematic identification and evaluation of risks associated with social and environmental factors.

A description of the procedures for identifying material impacts, risks, and opportunities related to corporate governance can be found in the “Double Materiality Assessment” section of the “General information” subchapter in the Sustainability Statement.

## Corporate governance and corporate culture policies and actions

### Compliance management

In an increasingly complex business environment, TeamViewer places great importance on making the right decisions and upholding ethical principles. Alongside its core values of integrity and transparency, TeamViewer, as a global company, is committed to complying with applicable laws and regulations worldwide. Beyond legal compliance, the Company also strives to ensure that its business practices reflect its own high internal standards for ethical and responsible conduct. As a result of this commitment, TeamViewer has received strong ratings from ESG agencies, confirming its compliance management meets industry standards and outperforms the average of comparable companies. TeamViewer remains dedicated to continuously enhancing the Group’s sustainability management to further improve these ratings.

A central pillar of TeamViewer’s corporate culture is its embedded Compliance Management System, whose clearly defined guidelines are both distributed in written form to all employees worldwide for their acknowledgement and reinforced through an internal training program. The goal is to permanently raise awareness throughout the entire organization regarding compliance-related matters, ensuring that all actions are consistently aligned with legal requirements, norms, international standards, and internal policies. Awareness training is part of the onboarding process, requiring all employees to confirm that they have read and understood the Code of Conduct. TeamViewer aims to continue ensuring that 100 % of employees are informed about compliance-related matters. TeamViewer Group’s Compliance Management System is aligned with the Group’s risk profile using a risk-based approach. The Compliance Management System encompasses all necessary measures and processes to ensure compliance with laws and internal regulations. It is largely based on the Company’s internal Code of Conduct, the TeamViewer Group’s Code of Ethics.

The Group-wide Compliance Organization is responsible for reviewing, ensuring compliance with, and updating compliance processes as needed, as well as for assessing and mitigating compliance risks. The Compliance Board, led by the Compliance Office, serves as the central body of the Compliance Organization and reports to the Management Board and the Audit Committee of the Supervisory Board. The overview that follows provides insights into TeamViewer’s Compliance Organization.

**Code of Conduct**

TeamViewer’s Code of Conduct establishes a binding framework for ethical conduct in the business environment. It outlines the goal communicated by the Management Board to apply integrity, transparency, and compliance with applicable laws and regulations as the foundation for all decision-making.

Essentially, the Code of Conduct includes guidelines on internal interactions, relationships with business partners, anti-corruption measures, and responsibilities regarding security, confidentiality, and the environment. Additionally, it serves as a framework for other key internal policies and procedural instructions, including those related to data protection and IT security.

Together with the Compliance Board, the Compliance Office reviews the relevance and applicability of the Code of Conduct’s regulations and serves as the central point of contact for all compliance-related inquiries.

TeamViewer considers it essential to make the right decisions and adhere to ethical principles in an increasingly complex business environment. In addition to corporate values such as integrity and transparency, TeamViewer, as a globally operating company, is committed to complying with applicable laws and regulations worldwide. TeamViewer also strives to ensure that its business practices align with its own internal standards for ethical and responsible behavior. TeamViewer’s commitment to these principles has earned it strong ratings from ESG agencies, reflecting the Company’s performance in sustainability and responsible corporate governance. The company remains dedicated to continuously improving these ratings and further advancing the Group’s sustainability management in the future. The Code of Conduct and additional information are published on the [TeamViewer website](#) and the Company’s internal intranet.

**Compliance Organisation**



#### **Other compliance documentation and policies**

TeamViewer also expects its business partners to comply with laws and ethical standards, ensuring compliance throughout the entire value chain. In alignment with the Code of Conduct, TeamViewer has introduced a [Supplier and Business Partner Code of Conduct](#). This framework is further supplemented by subordinate policies.

All employees are required to adhere to TeamViewer's ethical and business principles, confirming their commitment in writing. TeamViewer conducts regular policy reviews and updates them as necessary. Awareness is strengthened through training sessions, emails, and meetings, while function-specific policies and procedural guidelines further enhance the compliance framework.

TeamViewer upholds international human rights standards, including the European Convention on Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the UN Global Compact, and the Universal Declaration of Human Rights. Alongside the Code of Conduct, these frameworks ensure compliance with all relevant regulations.

Employees have continuous access to policies, principles, and informational materials through the Group-wide intranet. External stakeholders can find details on TeamViewer's commitments and policies on the [Company's website](#).

#### **Reporting channels**

To report violations of applicable laws and regulations, internal policies, or irregularities, all TeamViewer employees have access to various reporting channels. The first point of contact is the employee's direct supervisor. Concerns can also be reported to the Compliance Office via a dedicated email account specifically set up for this purpose. In addition, a whistleblower and grievance system (SpeakUp) is always available, allowing both employees and external whistleblowers worldwide to anonymously report misconduct.

Information about reporting channels is available to employees via TeamViewer's intranet. All reports and notifications are treated confidentially. In no case do whistleblowers need to fear any retaliation. Additionally, TeamViewer maintains an ongoing dialogue with external stakeholders to promote comprehensive compliance through open exchange. All reported incidents are promptly investigated and evaluated. If necessary, appropriate measures and sanctions are implemented.

To ensure the continuous improvement and effectiveness of its Compliance Management System, TeamViewer integrates findings from audits, investigations, data analyses, and industry best practices into its compliance processes.

# 5 Further information

To fulfill its commercial reporting obligations, TeamViewer declares the following:

The first-time and full adoption of the European Sustainability Reporting Standards (ESRS) as a reporting framework in accordance with §§ 315c (3) in conjunction with § 289d HGB is based on the importance of the ESRS as the sustainability reporting standards adopted by the European Commission.

There are no material risks arising from the Group's business activities, business relationships, products, or services that have or are highly likely to have severe negative impacts on the non-financial aspects as defined in § 289c HGB.

As part of the environmental information in this Sustainability Statement, the disclosures required under Article 8 of Regulation 2020/852 (EU Taxonomy regulation) for the TeamViewer Group are included in Chapter B\_4 "Sustainability Statement".

TeamViewer's most material non-financial performance indicators are presented in Chapter B\_3 "Economic report" and Chapter B\_7 "Outlook".

Additionally, TeamViewer provides the following disclosures regarding combating corruption and bribery:

TeamViewer is committed to complying with all applicable laws and regulations in conducting its business activities. Internal policies for preventing corruption and bribery have been established and are binding.

Ethical and transparent conduct in business transactions between employees, suppliers, and business partners is a fundamental principle for TeamViewer. This principle encompasses not only compliance with legal anti-corruption regulations but also fair business, marketing, and competition practices. The principles, processes, and reporting channels are documented in the Code of Conduct, the Anti-Bribery and Anti-Corruption Policy, the Supplier and Business Partner Code of Conduct, and the Antitrust and Fair Competition Policy. Regular training for all employees (at least once per year) and due diligence processes in relation to TeamViewer's suppliers and partners are in place to ensure compliance.

Compliance with the principles outlined in the Anti-Bribery and Anti-Corruption Policy is monitored through regular reporting by department heads to the Compliance Department. Observations and violations can also be reported anonymously via the whistleblower system.

# 6 Content index of the covered ESRS Disclosure Requirements

The reportable disclosures were identified based on the Data Point List from the EFRAG Implementation Guidance. TeamViewer applies the materiality principle and has excluded certain non-material data points from its reporting. In its first reporting year, TeamViewer prioritized mandatory disclosures. For some key metrics, the Company makes use of the one-year transition period and will fully integrate these disclosures into reporting at a later stage. This approach aligns with regulatory requirements and facilitates the phased implementation of expanded reporting obligations.

#	Standard	Topic	No.	Section of report	Name of Disclosure Requirement	Page
1	ESRS 2	Basis for preparation	BP-1	General information	General basis for preparation of sustainability statements	3
2	ESRS 2	Basis for preparation	BP-2	General information	Disclosures in relation to specific circumstances	3
3	ESRS 2	Governance	GOV-1	General information	The role of the administrative, management and supervisory bodies	7
4	ESRS 2	Governance	GOV-2	General information	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	7
5	ESRS 2	Governance	GOV-3	General information	Integration of sustainability-related performance in incentive schemes	8
6	ESRS 2	Governance	GOV-4	General information	Statement on due diligence	10
7	ESRS 2	Governance	GOV-5	General information	Risk management and internal controls over sustainability reporting	4
8	ESRS 2	Strategy	SBM-1	General information	Strategy, business model and value chain	10
9	ESRS 2	Strategy	SBM-2	General information	Interests and views of stakeholders	3
10	ESRS 2	Strategy	SBM-3	General information	Material impacts, risks and opportunities and their interaction with strategy and business model	5 f.
11	ESRS 2	Impact, risk and opportunity management	IRO-1	General information	Description of the process to identify and assess material impacts, risks and opportunities	4
12	ESRS 2	Impact, risk and opportunity management	IRO-2	General information	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	43 f.
13	ESRS E1	Governance	GOV-3	Environment	Integration of sustainability-related performance in incentive schemes	8
14	ESRS E1	Strategy	E1-1	Environment	Transition plan for climate change mitigation	13



#	Standard	Topic	No.	Section of report	Name of Disclosure Requirement	Page
15	ESRS E1	Strategy	SBM-3	Environment	Material impacts, risks and opportunities and their interaction with strategy and business model	14
16	ESRS E1	Impact, risk and opportunity management	IRO-1	Environment	Description of the process to identify and assess material impacts, risks and opportunities	14
17	ESRS E1	Impact, risk and opportunity management	MDR-P	Environment	Policies adopted to manage material sustainability matters	13
18	ESRS E1	Impact, risk and opportunity management	E1-2	Environment	Policies related to climate change mitigation and adaptation	13
19	ESRS E1	Impact, risk and opportunity management	MDR-A	Environment	Actions and resources in relation to material sustainability matters	15
20	ESRS E1	Impact, risk and opportunity management	E1-3	Environment	Actions and resources in relation to climate change policies	15
21	ESRS E1	Metrics and targets	MDR-T	Environment	Tracking effectiveness of policies and actions through targets	15
22	ESRS E1	Metrics and targets	E1-4	Environment	Targets related to climate change mitigation and adaptation	15
23	ESRS E1	Metrics and targets	MDR-M	Environment	Metrics in relation to material sustainability matters	16 f.
24	ESRS E1	Metrics and targets	E1-5	Environment	Energy consumption and mix	16
25	ESRS E1	Metrics and targets	E1-6	Environment	Gross Scopes 1, 2, 3 and Total GHG emissions	18
26	ESRS S1	Strategy	SBM-2	Social responsibility	Interests and views of stakeholders	29
27	ESRS S1	Strategy	SBM-3	Social responsibility	Material impacts, risks and opportunities and their interaction with strategy and business model	30
28	ESRS S1	Impact, risk and opportunity management	MDR-P	Social responsibility	Policies adopted to manage material sustainability matters	30
29	ESRS S1	Impact, risk and opportunity management	S1-1	Social responsibility	Policies related to own workforce	30
30	ESRS S1	Impact, risk and opportunity management	S1-2	Social responsibility	Processes for engaging with own workforce and workers' representatives about impacts	30
31	ESRS S1	Impact, risk and opportunity management	S1-3	Social responsibility	Processes to remediate negative impacts and channels for own workforce to raise concerns	31
32	ESRS S1	Impact, risk and opportunity management	MDR-A	Social responsibility	Actions and resources in relation to material sustainability matters	31
33	ESRS S1	Impact, risk and opportunity management	S1-4	Social responsibility	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	31 f.
34	ESRS S1	Metrics and targets	MDR-T	Social responsibility	Tracking effectiveness of policies and actions through targets	31
35	ESRS S1	Metrics and targets	S1-5	Social responsibility	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	31 f.
36	ESRS S1	Metrics and targets	MDR-M	Social responsibility	Metrics in relation to material sustainability matters	32 f.



#	Standard	Topic	No.	Section of report	Name of Disclosure Requirement	Page
37	ESRS S1	Metrics and targets	S1-6	Social responsibility	Characteristics of the undertaking's employees	32 f.
38	ESRS S1	Metrics and targets	S1-7	Social responsibility	Characteristics of non-employees in the undertaking's own workforce	29
39	ESRS S1	Metrics and targets	S1-9	Social responsibility	Diversity metrics	34
40	ESRS S1	Metrics and targets	S1-16	Social responsibility	Remuneration metrics (pay gap and total remuneration)	35
41	ESRS S1	Metrics and targets	S1-17	Social responsibility	Incidents, complaints and severe human rights impacts	36
42	ESRS S4	Strategy	SBM-2	Social responsibility	Interests and views of stakeholders	36
43	ESRS S4	Strategy	SBM-3	Social responsibility	Material impacts, risks and opportunities and their interaction with strategy and business model	36
44	ESRS S4	Impact, risk and opportunity management	MDR-P	Social responsibility	Policies adopted to manage material sustainability matters	36
45	ESRS S4	Impact, risk and opportunity management	S4-1	Social responsibility	Policies related to consumers and end-users	36
46	ESRS S4	Impact, risk and opportunity management	S4-2	Social responsibility	Processes for engaging with consumers and end-users about impacts	37
47	ESRS S4	Impact, risk and opportunity management	S4-3	Social responsibility	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	37
48	ESRS S4	Impact, risk and opportunity management	MDR-A	Social responsibility	Actions and resources in relation to material sustainability matters	37
49	ESRS S4	Impact, risk and opportunity management	S4-4	Social responsibility	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	37
50	ESRS S4	Metrics and targets	MDR-T	Social responsibility	Tracking effectiveness of policies and actions through targets	38
51	ESRS S4	Metrics and targets	S4-5	Social responsibility	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	38
52	ESRS S4	Metrics and targets	MDR-M	Social responsibility	Metrics in relation to material sustainability matters	37
53	ESRS G1	Impact, risk and opportunity management	IRO-1	Corporate governance	Description of the process to identify and assess material impacts, risks and opportunities	4
54	ESRS G1	Impact, risk and opportunity management	MDR-P	Corporate governance	Policies adopted to manage material sustainability matters	39
55	ESRS G1	Impact, risk and opportunity management	G1-1	Corporate governance	Business conduct policies and corporate culture	39. f.
56	ESRS G1	Impact, risk and opportunity management	MDR-A	Corporate governance	Actions and resources in relation to material sustainability matters	41
57	ESRS G1	Metrics and targets	MDR-T	Corporate governance	Tracking effectiveness of policies and actions through targets	39

# 7 Datapoints from other EU legislation

The following table provides a list of datapoints in general and topic-specific standards arising from other EU legislation:

## List of datapoints from other EU legislation

Disclosure Requirement and related datapoint	SFDR reference <sup>1</sup>	Pillar 3 reference <sup>2</sup>	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Materiality for TeamViewer	Page
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 <sup>5</sup> , Annex II		Material	34
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	7
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				Material	10
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicator number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/ 2013; Commission Implementing Regulation (EU) 2022/2453 ( 6 ) Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Commission Delegated Regulation (EU) 2020/1816, Annex II		Non-material	
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		Non-material	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex		Delegated Regulation (EU) 2020/1818 ( 7 ), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Non-material	

**List of datapoints from other EU legislation**

<b>Disclosure Requirement and related datapoint</b>	<b>SFDR reference<sup>1</sup></b>	<b>Pillar 3 reference<sup>2</sup></b>	<b>Benchmark Regulation reference<sup>3</sup></b>	<b>EU Climate Law reference<sup>4</sup></b>	<b>Materiality for TeamViewer</b>	<b>Page</b>
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Non-material	
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2 (1)	Material	13
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		Material	13
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		Material	18
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				Non-material	

**List of datapoints from other EU legislation**

<b>Disclosure Requirement and related datapoint</b>	<b>SFDR reference<sup>1</sup></b>	<b>Pillar 3 reference<sup>2</sup></b>	<b>Benchmark Regulation reference<sup>3</sup></b>	<b>EU Climate Law reference<sup>4</sup></b>	<b>Materiality for TeamViewer</b>	<b>Page</b>
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				Material	16
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				Non-material	
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/ 2013; Commission Implementing Regulation (EU) 2022/ 2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5 (1), 6 and 8 (1)		Material	18
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/ 2013; Commission Implementing Regulation (EU) 2022/ 2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8 (1)		Material	17
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Non-material	
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Material	Disclosure Requirement introduced gradually

**List of datapoints from other EU legislation**

<b>Disclosure Requirement and related datapoint</b>	<b>SFDR reference<sup>1</sup></b>	<b>Pillar 3 reference<sup>2</sup></b>	<b>Benchmark Regulation reference<sup>3</sup></b>	<b>EU Climate Law reference<sup>4</sup></b>	<b>Materiality for TeamViewer</b>	<b>Page</b>
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)		Article 449a Regulation (EU) No 575/ 2013; Commission Implementing Regulation (EU) 2022/ 2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk			Material	Disclosure Requirement introduced gradually
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)		Article 449a Regulation (EU) No 575/ 2013; Commission Implementing Regulation (EU) 2022/ 2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property – Energy efficiency of the collateral			Material	Disclosure Requirement introduced gradually
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Material	Disclosure Requirement introduced gradually
ESRS E2-4 Amount of each pollutant listed in Annex II of the E- PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Non-material	

**List of datapoints from other EU legislation**

<b>Disclosure Requirement and related datapoint</b>	<b>SFDR reference<sup>1</sup></b>	<b>Pillar 3 reference<sup>2</sup></b>	<b>Benchmark Regulation reference<sup>3</sup></b>	<b>EU Climate Law reference<sup>4</sup></b>	<b>Materiality for TeamViewer</b>	<b>Page</b>
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				Non-material	
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				Non-material	
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				Non-material	
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				Non-material	
ESRS E3-4 Total water consumption in m 3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				Non-material	
ESRS 2 – IRO-1 – E4 paragraph 16 (a) i	Indicator number 7 Table # 1 of Annex 1				Non-material	
ESRS 2 – IRO-1 – E4 paragraph 16 (b)	Indicator number 10 Table # 2 of Annex 1				Non-material	
ESRS 2 – IRO-1 – E4 paragraph 16 (c)	Indicator number 14 Table # 2 of Annex 1				Non-material	
ESRS E4-2 Sustainable land/ agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table # 2 of Annex 1				Non-material	
ESRS E4-2 Sustainable oceans/seas practices or policies paragraph 24 (c)	Indicator number 12 Table # 2 of Annex 1				Non-material	
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table # 2 of Annex 1				Non-material	

**List of datapoints from other EU legislation**

<b>Disclosure Requirement and related datapoint</b>	<b>SFDR reference<sup>1</sup></b>	<b>Pillar 3 reference<sup>2</sup></b>	<b>Benchmark Regulation reference<sup>3</sup></b>	<b>EU Climate Law reference<sup>4</sup></b>	<b>Materiality for TeamViewer</b>	<b>Page</b>
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table # 2 of Annex 1				Non-material	
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table # 1 of Annex 1				Non-material	
ESRS 2- SBM3 – S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table # 3 of Annex 1				Non-material	
ESRS 2- SBM3 – S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table # 3 of Annex 1				Non-material	
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table # 3 of Annex 1 and Indicator number 11 Table # 1 of Annex 1				Material	30
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		Material	30
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table # 3 of Annex 1				Non-material	
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table # 3 of Annex 1				Non-material	
ESRS S1-3 grievance/ complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table # 3 of Annex 1				Material	31

**List of datapoints from other EU legislation**

<b>Disclosure Requirement and related datapoint</b>	<b>SFDR reference<sup>1</sup></b>	<b>Pillar 3 reference<sup>2</sup></b>	<b>Benchmark Regulation reference<sup>3</sup></b>	<b>EU Climate Law reference<sup>4</sup></b>	<b>Materiality for TeamViewer</b>	<b>Page</b>
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table # 3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Non-material	
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table # 3 of Annex 1				Non-material	
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table # 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Material	35
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table # 3 of Annex 1				Material	35
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table # 3 of Annex 1				Material	36
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 104 (a)	Indicator number 10 Table # 1 of Annex 1 and Indicator number 14 Table # 3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		Non-material	
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicator number 12 and 13 Table # 3 of Annex 1				Non-material	



**List of datapoints from other EU legislation**

<b>Disclosure Requirement and related datapoint</b>	<b>SFDR reference<sup>1</sup></b>	<b>Pillar 3 reference<sup>2</sup></b>	<b>Benchmark Regulation reference<sup>3</sup></b>	<b>EU Climate Law reference<sup>4</sup></b>	<b>Materiality for TeamViewer</b>	<b>Page</b>
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table # 3 of Annex 1 and Indicator number 11 Table # 1 of Annex 1				Non-material	
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and 4 Table # 3 of Annex 1				Non-material	
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table # 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Non-material	
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		Non-material	
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table # 3 of Annex 1				Non-material	
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table # 3 of Annex 1 and Indicator number 11 Table # 1 of Annex 1				Non-material	

**List of datapoints from other EU legislation**

<b>Disclosure Requirement and related datapoint</b>	<b>SFDR reference<sup>1</sup></b>	<b>Pillar 3 reference<sup>2</sup></b>	<b>Benchmark Regulation reference<sup>3</sup></b>	<b>EU Climate Law reference<sup>4</sup></b>	<b>Materiality for TeamViewer</b>	<b>Page</b>
ESRS S3-1 non- respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	Indicator number 10 Table # 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Non-material	
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table # 3 of Annex 1				Non-material	
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table # 3 of Annex 1 and Indicator number 11 Table # 1 of Annex 1				Material	37
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table # 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Material	36
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table # 3 of Annex 1				Material	37
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table # 3 of Annex 1				Non-material	
ESRS G1-1 Protection of whistle- blowers paragraph 10 (d)	Indicator number 6 Table # 3 of Annex 1				Non-material	

List of datapoints from other EU legislation

Disclosure Requirement and related datapoint	SFDR reference <sup>1</sup>	Pillar 3 reference <sup>2</sup>	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Materiality for TeamViewer	Page
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table # 3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		Non-material	
ESRS G1-4 Standards of anti-corruption and anti- bribery paragraph 24 (b)	Indicator number 16 Table # 3 of Annex 1				Non-material	

<sup>1</sup> Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (Sustainable Finance Disclosures Regulation) (OJ L 317, 9.12.2019, p. 1).

<sup>2</sup> Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation ‘CRR’) (OJ L 176, 27.6.2013, p. 1).

<sup>3</sup> Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/ EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

<sup>4</sup> Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 (‘European Climate Law’) (OJ L 243, 9.7.2021, p. 1).

<sup>5</sup> Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 3.12.2020, p. 1).

<sup>6</sup> Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social and governance risks (OJ L 324, 19.12.2022, p.1).

<sup>7</sup> Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 3.12.2020, p. 17).



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