TeamViewer

Sustainability Statement 2025

Table of contents

1 – General information **3**
2 – Environment **13**
3 – Social responsibility **28**
4 – Governance **39**
5 – Further information **42**
6 – Content index of the ESRS Disclosure Requirements **43**
7 – Datapoints from other EU legislation **47**

1 General information

Basis of preparation

TeamViewer has prepared this Sustainability Statement on a consolidated basis in full compliance with the European Sustainability Reporting Standards (ESRS). The statement also meets the requirements for the non-financial group statement pursuant to §§ 315b to 315c of the German Commercial Code (HGB).

The same scope of consolidation applies to the Sustainability Statement as to the Consolidated Financial Statements. TeamViewer considers material impacts, risks, and opportunities along the entire value chain. The Company uses the option to exclude certain information related to intellectual property, know-how, and innovations, while maintaining the information's overall relevance.

Internally, TeamViewer defines the considered time horizons consistently in deviation from ESRS 1 § 6.4. The Group's risk management system is based on the following time horizons:

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

The chosen time horizons are closely linked to TeamViewer's internal control, planning, and decision-making cycles and reflect the specific characteristics of a Software-as-a-Service and platform business. They are based on

- the Group's budget, forecast and strategic multi-year plans;
- the typical investment and amortization periods for product development, IT and cloud infrastructure, and personnel planning; as well as
- the valuation periods established in enterprise risk management (ERM).

By using uniform time horizons, TeamViewer assesses financial and non-financial risks and opportunities consistently. This approach enables the clear prioritization and comparable presentation in sustainability and financial reporting.

Some statements in the Sustainability Statement are forward-looking. They are based on assumptions considered reasonable at the time of preparation but are subject to significant risks and uncertainties. TeamViewer explains key risk drivers and uncertainties – where relevant – in the respective thematic chapters and in the risk report.

TeamViewer uses estimates along the value chain, particularly when calculating the CO_2 footprint, in cases where primary data, such as data from suppliers or other partners in the value chain, is not of sufficient quality. A higher level of uncertainty can arise when calculations are based on secondary data, generic emission factors, or model-based assumptions. TeamViewer identifies these uncertainties in the relevant chapters, especially in the "Environment" section, and explains the reasons transparently. 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" subsection.

Monetary statements regarding long-term measures, programs, or commitments may be subject to uncertainty due to future price and availability developments, regulatory frameworks, and the market maturity of technologies. TeamViewer explains the respective sources of uncertainty and assumptions in the thematic sections where these statements are made.

In the reporting year, changes were made to the processing and presentation of certain sustainability indicators compared to the previous period. These changes are related to TeamViewer's acquisition of 1E and the associated expansion of the organization's boundaries, particularly with regard to additional employees and locations. Consequently, the reported environmental indicators, especially greenhouse gas emissions, have also increased. To ensure accurate and comparable reporting, TeamViewer recalculated the base year for emissions reporting and made methodological adjustments. These changes result in a more precise representation of the actual environmental impacts of the expanded group of companies and thus provide more decision-relevant information. Details regarding the methodological changes, the newly defined emission sources, and the quantitative effects of the recalculation are presented in the "Greenhouse gas emissions" section of Chapter 4.2 "Environment."

Unless explicitly stated otherwise, all metric-related information in this report has been solely subject to review with limited assurance by the auditor. If any further tests or validations of individual parameters have been carried out by other external bodies, these are indicated separately in the respective information.

Double Materiality Assessment

In the 2025 fiscal year, TeamViewer updated its existing Double Materiality Assessment (DMA) in line with the requirements of the EU Corporate Sustainability Reporting Directive (CSRD). The goal of the DMA is to systematically identify, assess and prioritize sustainability topics relevant to TeamViewer. TeamViewer considers both

- the Company's impacts on the environment and society ("inside-out") as well as
- the financial risks and opportunities for the Company ("outside-in").

The DMA begins with a value chain analysis. This identifies relevant activities, business relationships, geographic focuses, and stakeholder groups where increased risks of negative impacts or material opportunities are plausible. To gather this input, TeamViewer conducted interviews with internal stakeholders from the Procurement, Legal, Sales, Finance and Office Management departments. Based on this analysis, TeamViewer assesses environmental, social, and economic impacts along the entire value chain and integrates the results into strategic and operational decision-making processes.

TeamViewer places particular importance on its own employees, customers, and end-users. Their interests, rights, and expectations are systematically taken into account, including through structured dialogue formats, internal training, and regular feedback and exchange processes.

When assessing impacts, TeamViewer distinguishes between actual and potential negative impacts. The Company evaluates these based on magnitude, scope, irreversibility, and probability of occurrence. TeamViewer assesses positive impacts based on magnitude, scope, and probability. To determine materiality, the Company uses qualitative and quantitative thresholds that are aligned with the Group-wide risk management system.

Financial risks and opportunities are assessed based on the probability of occurrence, the extent, and – where relevant – the nature of the financial effects. TeamViewer uses a Company-specific risk assessment matrix for this purpose. Assessment logic, ranges, and thresholds are defined in internal regulations and reviewed at least once annually.

TeamViewer uses a uniform five-point scale (1–5) to assess impact and financial materiality. A rating of "1" represents a very low level of impact, while "5" describes a very high level of impact with Group-wide impacts or a significant financial impact. Issues are considered material if they reach at least a medium to high overall level; very high levels are considered regardless of the probability of occurrence. The financial thresholds are based on defined ranges, including those related to group revenue.

The DMA process is fully integrated into the Group-wide risk management and internal control system. TeamViewer assesses sustainability risks according to the same fundamental principles as other types of risk. In addition, the Company examines whether specific characteristics are present, such as a longer-lasting impact, greater reputational effects, or changing regulatory dynamics. When this is the case, the risk is prioritized, monitored more closely, or escalated to the relevant governance bodies. Findings from the DMA are incorporated into the assessment of the overall risk profile and addressed in the semi-annual reports to the Management Board and Supervisory Board. The results of the risk analysis and internal controls are fed back into the operational processes of the relevant departments. If necessary, data processes, control points, or roles are adjusted to ensure the quality of sustainability reporting.

TeamViewer's risk management system is based on recognized standards, particularly the COSO Enterprise Risk Management Framework and the relevant auditing standards of the IDW (PS 340, PS 340 n. F., PS 981). In the context of sustainability reporting, the risk management system covers the assessment of impacts, risks, and opportunities, while internal control system encompasses the collection, validation, and release of all ESG data. It relies on clearly defined responsibilities, documented data flows, standardized controls, and system-based access and quality assurance mechanisms. TeamViewer assesses all identified risks semi-annually according to their probability of occurrence and potential impact. In doing so, the Company considers potential effects on financial and non-financial target achievement, reputation, and regulatory compliance.

The DMA and risk identification focus on activities, business relationships, and regions where increased risks of negative impacts are plausible. These include

- upstream business relationships with increased emissions or compliance risk, such as cloud and IT infrastructure or key service providers;
- downstream usage and deployment contexts with increased requirements for data protection, information security and responsible use; and
- regions with increased physical climate risks or regulatory dynamics, insofar as these are relevant for locations, IT infrastructure or key partners.

Depending on the topic, the assessment is based on internal operational data such as energy, emissions or compliance data, external data sources such as scientific climate scenarios, regulatory developments and industry benchmarks, as well as on the scope of the business activity covered and assumptions regarding the level of detail in the analysis.

The results of the Double Materiality Assessment serve as the basis for

- strategic decisions,
- the prioritization of measures,
- the further development of goals, key performance indicators and governance structures in the area of sustainability, as well as
- the definition of the content and focus of sustainability reporting in accordance with ESRS.

Compared to the previous year, TeamViewer has maintained its core topics and fundamental methodology. Updates in the 2025 fiscal year primarily concerned the data basis and stakeholder inputs, as well as the consideration of changes in the definition and valuation of the Group, including the acquisition of 1E.

TeamViewer reviews the DMA at least once a year as part of its sustainability and risk management. A more comprehensive methodological review is conducted on an ad hoc basis, particularly in the event of significant changes to the business model, value chain, or regulatory environment. The next regular review is planned for fiscal year 2026.

The interests, rights, and expectations of customers and end-users as key stakeholder groups are integrated into the strategy and business model. The protection of human rights is a central focus. TeamViewer has published a policy statement on human rights and social responsibility, which is based on international standards, including the International Charter of Human Rights, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines, the ILO Labour Standards, and the ten principles of the UN Global Compact, which TeamViewer has signed.To identify and assess climate-related risks and opportunities, TeamViewer uses IPCC climate scenarios as well as the net-zero target for 2040, validated by the Science Based Targets initiative (SBTi), in line with the 1.5°C pathway. Physical risks, such as extreme weather events, were analyzed based on the high-emission scenario SSP5-8.5. Risks in the upstream and downstream value chain were assessed through expert interviews and classified as non-material.

Transition risks arise particularly from new regulatory requirements that necessitate adjustments to business processes. At the same time, TeamViewer recognizes opportunities through the increased use of remote solutions, such as potential emissions reductions for customers resulting from avoided business travel. The Company considers these effects to be potential positive impacts.

The assessment of climate-related risks is currently qualitative and focused on the short term. TeamViewer is not currently conducting a quantitative assessment of the financial impacts.

The Management Board and Supervisory Board are regularly informed about sustainability-related developments, including through the semi-annual sustainability report, as well as on an ad hoc basis.

Product and IT security pose a significant risk, particularly with regard to potential cyberattacks. TeamViewer has established initiatives for early detection and prevention and is continuously developing these further.

The sustainability topics identified as material for the 2025 fiscal year are presented in the table “Material sustainability matters” and assigned to the “Inside-out” and “Outside-in” perspectives. Based on current assessments, TeamViewer does not expect any material financial impact on the Company’s financial position, financial performance, or cash flows from the identified risks and opportunities. No material adjustments to carrying amounts are expected in the upcoming reporting period.

Material sustainability matters

ESRS sustainability topic	Title	Definition	Position in the value chain[1]	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
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, 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

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

Sustainability governance

Composition and diversity of the management and supervisory bodies

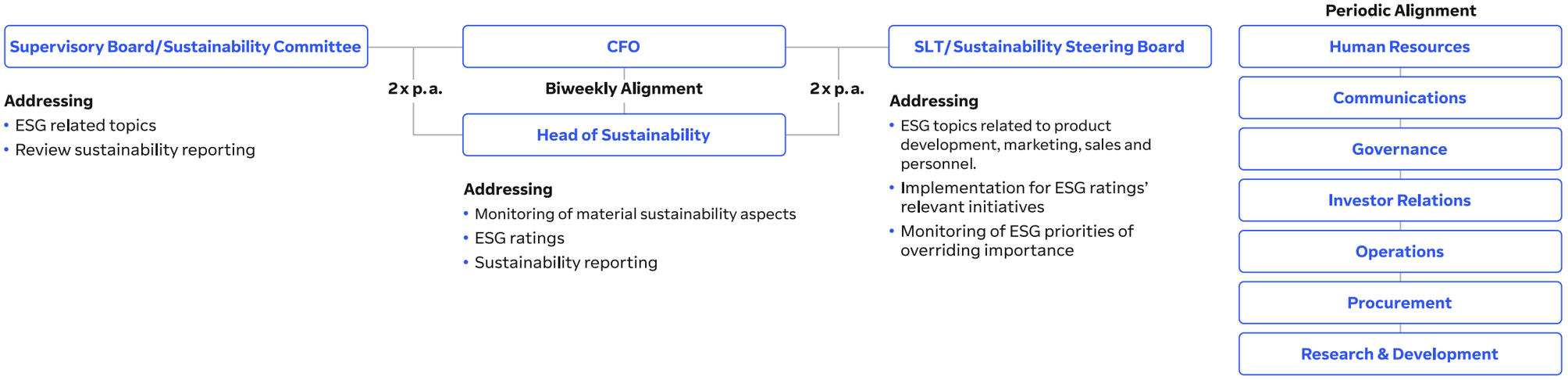
TeamViewer is organized as a European stock corporation (SE) with a dualistic corporate governance system. This system strictly separates the management undertaken by the Management Board from the supervision performed by the Supervisory Board. According to § 105 (1) of the German Stock Corporation Act (AktG), Supervisory Board members may not simultaneously serve on the Management Board. Only natural persons with unlimited legal capacity may become members of the Management Board and Supervisory Board, in accordance with § 76 (3) Sentence 1 of the AktG and § 100 (1) Sentence 1 of the AktG. The members of the Management Board manage the Company, while the members of the Supervisory Board ensure supervision. Both bodies work closely together in the interest of the Company.

In the reporting year, the Management Board consisted of 4 members (1 woman and 3 men, for a representation of 25.0% for women and 75.0% for men). On a yearly average, the Supervisory Board comprised 7.5 members elected by the shareholders, of whom 2.5 were women and 5.0 were men. This corresponds to a composition of the Supervisory Board of 33.3% women and 66.7% men. The Supervisory Board considers all its members to be independent as defined by the German Corporate Governance Code (GCGC). This composition ensures both gender diversity and the independence of board members in accordance with the requirements of the GCGC.

When filling Management Board and Supervisory Board positions, TeamViewer considers diversity aspects such as gender, international experience and/or internationality, as well as professional qualifications and expertise, for example, in technology, SaaS, finance, governance/compliance, and cybersecurity. TeamViewer does not currently use quantitative key performance indicators for other demographic characteristics such as age structure or nationality distribution. Therefore, these are not reported as percentages.

To represent the interests of its employees worldwide, TeamViewer has established the “World Works Council.” The council advocates for employee concerns at all locations. In addition, there is a works council for TeamViewer Germany GmbH and Regit Eins GmbH at the Göppingen site.

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



Sustainability management and information processes

The Audit Committee, which also serves as the Sustainability Committee, the Chief Financial Officer (CFO), and the Sustainability Steering Board – consisting of the Management Board and the Senior Leadership Team (SLT) – monitor the impacts, risks, and opportunities identified in the Double Materiality Assessment as well as the relevant key performance indicators. Sustainability risks are systematically assessed and managed using the Group-wide risk management and internal control system.

The rules of procedure of the Management Board and Supervisory Board, as well as the terms of reference for the committees, define the responsibilities of the Management Board, Supervisory Board, and the relevant committees with regard to material sustainability-related impacts, risks, and opportunities. Responsibilities are further defined in the Group-wide guidelines and frameworks, including the risk management and internal control system framework, the compliance principles, and the guidelines for information security and data protection, and – where relevant – sustainability. TeamViewer reviews these requirements annually.

The Management Board receives a report on the Group-wide risk situation on a semi-annual basis and, when required, on an ad-hoc basis, particularly on the most significant risks and changes in risk assessment. The Audit Committee of the Supervisory Board and the CFO are semi-annually informed about risk management.

The setting and achievement of objectives for the topics identified in the DMA are monitored through a structured exchange between the relevant bodies. Semi-annual meetings between the Head of Sustainability and the Audit Committee, as well as between the Head of Sustainability and the Management Board, serve to set objectives and review progress against significant key performance indicators (KPIs), such as CO_2 emissions, gender pay gaps, and gender representation in leadership positions. These metrics form the basis for evaluating measures and adjusting them as needed to ensure continuous improvement in sustainability performance.

In the semi-annual updates, the Management Board, CFO, and Audit Committee receive information on the status and trend of KPI development, as well as an assessment of the effectiveness of key measures. Details on key figures and targets are reported in the topic-specific ESRS sections Environment, Social responsibility, and Governance.

The Management Board, Supervisory Board, and the relevant departments possess sustainability-related expertise. They ensure this through the integration of existing competencies, exchange with external experts, and continuous coordination with the sustainability team. The bodies use this knowledge to assess significant ecological and social impacts, identify sustainability risks at an early stage, and implement appropriate measures.

In the 2025 fiscal year, TeamViewer's Management Board and Supervisory Board were actively involved in monitoring the material sustainability impacts, risks, and opportunities. These bodies evaluated decisions and monitored risks, making use of the insights from the Double Materiality Assessment in order to incorporate key ESG topics such as climate change, diversity, corporate governance, and cybersecurity into strategic considerations. TeamViewer examined investments in IT security infrastructure and emissions reduction measures not only for their financial impact but also their long-term social and environmental effects. Conflicts of interest or conflicting objectives were assessed, guided by the priorities of the sustainability strategy and stakeholder feedback.

The Supervisory Board reviewed semi-annually how risks and opportunities from material sustainability topics were incorporated into the decision-making processes. The Management Board ensured that sustainability-related decisions were consistent with the Company's long-term objectives.

During the reporting period, the Management Board and Supervisory Board focused primarily on the following key issues:

- CO_2 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 Management Board's compensation system is designed to promote the Company's business strategy and sustainable development. It provides targeted incentives for growth, profitability, and the achievement of non-financial targets, particularly in the areas of environmental, social, and governance (ESG). In addition to fixed components, the system includes variable compensation and complies with the requirements of the AktG and the recommendations of the GCGC.

The Supervisory Board's Remuneration Committee determines the system. In the event of material changes, the remuneration system is submitted to the Annual General Meeting for approval. Independently of this, it is submitted to the Annual General Meeting for resolution at least every four years, as stipulated in § 120a of the German Stock Corporation Act (AktG).

Variable compensation consists of the following components:

- Short-term incentive (STI): Annual bonus with a one-year performance period.
- Long-term incentive (LTI): Performance share plan with a four-year performance period.

The Supervisory Board reviews target achievement, including ESG targets, annually.

The STI can optionally include non-financial ESG targets with a share of up to 20%. In addition, the assessment of individual performance criteria, which the Supervisory Board sets for each Management Board member at the beginning of the year, is taken into account. Target achievement is weighted using a modifier (0.8 to 1.2). The ESG share varies depending on the number, weighting, and achievement of the targets.

In the 2025 reporting year, ESG integration was achieved through ESG ratings that reflect all material targets from the Double Materiality Assessment. The ESG positioning of TeamViewer share was incorporated into the personal performance criteria of all Management Board members. The modifiers of the board members ranged from 1.06 to 0.99 in the reporting year 2025. For each member of the Management Board, at least one binding ESG objective is set ex ante, which accounts for at least 15% of the overall performance evaluation. This target includes a CO_2 reduction target aimed at reducing greenhouse gas emissions across the entire groups value chain.

For the LTI, ESG targets account for 20% of the overall target achievement. Before each allocation, the Supervisory Board determines the specific targets and their weighting based on an ESG catalog. Target achievement can range from 0% to 200%. Tranche 1 (2020–2023) included the Net Promoter Score (NPS) as an ESG component. Starting with Tranche 2 (2021–2024), the participation of women in leadership positions was also included in the ESG targets. Both targets are equally weighted.

The Supervisory Board's remuneration committee approves and further develops the incentive systems. Details on the ESG aspects currently considered are presented in the Remuneration Report for the 2025 fiscal year. The current Management Board remuneration system is also available on the Company's website.

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

TeamViewer systematically assesses and manages risks arising from social and environmental factors using its Group-wide risk management and internal control system.

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

Strategy and business model

Products, customers and organizational structure

TeamViewer is a global technology company headquartered in Germany. The Company's product portfolio comprises software solutions infused with artificial intelligence (AI) that support remote access, IT automation, Digital Employee Experience (DEX), secure connectivity, and the digitalization of industrial processes. The solutions are designed to help organizations manage corporate IT environments, smart devices, and non-standardized operational technology (OT) equipment, including industrial machinery, robotics systems, medical devices, and other specialized infrastructure. TeamViewer also offers augmented reality (AR) and mixed reality (MR) solutions intended to support manual processes in areas such as logistics, manufacturing, and aftersales operations.

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. The variety of deployment options enables the products to be adopted as individual solutions or as part of a broader platform approach.

In the 2025 fiscal year, there were no significant changes to the significant product and service groups (no addition/discontinuation of an entire significant product line); portfolio adjustments were made within the existing product families "software and IT services."

TeamViewer continues to serve the customer and end user groups private users, SMB and enterprise customers globally; in the 2025 fiscal year, there were no new acquisitions or discontinuations of significant customer groups.

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 private 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.

TeamViewer Group is managed as a single segment. Reporting is based on the geographic regions EMEA, AMERICAS, and APAC as reporting units and by the revenue of the SMB and Enterprise customer groups. TeamViewer's products are offered globally to all customers. TeamViewer's value chain is consolidated primarily within TeamViewer Germany GmbH. For these reasons, TeamViewer's sustainability goals generally apply to all products, customer categories, geographic regions, and stakeholders.

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

Employees by region

Region	**2025**	2024	Δ YoY
EMEA	1,226	1,071	+14%
AMERICAS	396	308	+28%
APAC	303	207	+47%
FTE total	**1,925**	**1,586**	**+21%**

As of 31 December 2025 in full-time equivalents (FTEs)

TeamViewer's consolidated financial statements report revenue of EUR 746.8 million. 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."

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 the following 7 SDGs where the Company can 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_2 emissions by 90% by 2040 (compared to 2021) and the 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.

Analysis and prioritization of the most important products, markets and customer groups with regard to their relevance and contribution to the sustainability goals

- Remote/connectivity products and enterprise customer group: high strategic leverage to avoid travel and support remote operations; contribution in particular to the net-zero climate target and to supporting customers' climate goals.
- AR/MR solutions (Frontline) in logistics and manufacturing: high leverage for increasing efficiency and reducing error/rejection rates and potentially on-site interventions; contribution especially to climate targets and productivity/labor aspects.
- SMB/private user: broad societal benefit (access/support), but less direct leverage for Group-wide emission pathways than enterprise use cases; nevertheless, still relevant for digital participation and productivity.

This assessment is updated annually as part of strategy and DMA processes and incorporated into the prioritization of measures.

Strategic elements, challenges, and solutions

Both growth pillars of TeamViewer's strategy – IT automation and the digital transformation of industry – lead to an expansion of business activities and thus to increasing operational requirements. This gives rise to significant sustainability-related challenges for TeamViewer. In particular, business growth may result in higher absolute greenhouse gas emissions, for example through the expansion of office and infrastructure locations, increased business travel, and rising energy demand within the IT infrastructure. Limiting these growth-related emission increases while simultaneously achieving the climate targets therefore represents a key transformation challenge for TeamViewer.

Based on its strategic growth dimensions and identified sustainability challenges, TeamViewer derives specific areas of action. These address environmental, social, and governance (ESG) aspects and are designed to manage the key impacts. risks and opportunities (IROs) and operationalize the defined target pathways. The following programs and initiatives represent key solutions:

- Climate program within the Company (reduction levers along energy, travel, procurement) with the KPI control per quarter.
- Supplier/partner integration to improve data quality and reduce emission-relevant inputs (e.g., IT/cloud services).
- Cyber resilience program (investments in security infrastructure, controls and monitoring) as a critical enabler for trust, product quality and compliance.
- Program to reduce the gender pay gap, including progress monitoring and management accountability.

These projects are relevant for sustainability reporting because they address the key IROs and operationalize the target pathways.

Value chain

TeamViewer's value chain comprises several key phases, which are outlined below. Along these phases, essential inputs, outputs, and the resulting impacts, risks, and opportunities are identified and assessed. These findings are integrated into the Group-wide management, risk, and governance processes and reviewed at least semi-annually. The findings are evaluated at the Management Board level and by the Supervisory Board's Audit Committee, and, if necessary, incorporated into strategic or operational decisions. The results of the value chain analysis form the basis for prioritizing measures and investments, especially in the areas of emissions reduction, IT security, and the resilience of the digital infrastructure.

Research and development (R&D):

During the development phase, TeamViewer continuously invests in the further development of its software solutions, especially for remote maintenance, remote access, DEX and AI.

- Inputs: Highly qualified employees, software and technology know-how, R&D expenditures, and intellectual property.
- Outputs: New software features, product innovations, and expanded use cases.
- IROs: This phase primarily generates social and governance-related impacts, such as those concerning skills, diversity, employee retention, and responsible product design. At the same time, it presents opportunities to contribute to increased efficiency and potential emissions reduction for customers through innovative digital solutions.
- Control logic: Control is achieved via personnel, innovation and project indicators, as well as through the integration of results into strategic planning and product roadmaps.

Software production and IT infrastructure:

TeamViewer's software is developed, operated, and maintained by specialized teams. A high-performance IT and cloud infrastructure ensures global access to the products.

- Inputs: Energy, server and cloud infrastructure, IT services and development capacities.
- Outputs: Stable operation and worldwide availability of the software solutions.
- IROs: This phase is particularly associated with environmental impacts and risks, primarily due to energy consumption and related greenhouse gas emissions. Furthermore, operational and governance risks exist in connection with availability, resilience, and information security.
- Control logic: The relevant risks and key performance indicators are integrated into the Group-wide risk management and internal control system. They are continuously monitored and reported to the Management Board and Audit Committee every six months.

Marketing and sales:

TeamViewer's products are sold predominantly via TeamViewer's own sales channels, including via the Company's own web shop. In addition, TeamViewer markets its solutions through selected partners and distributors. The offering is aimed at both business customers and private users.

- Inputs: Digital sales platforms, marketing resources, and partner and distributor relationships.
- Outputs: Contract signings, sales and market penetration in the SMB and Enterprise segments.
- IROs: Here, governance risks exist, particularly regarding fair business practices, data protection, and regulatory requirements. At the same time, opportunities arise, as digital distribution models can reduce physical travel and associated emissions.
- Control logic: Control is achieved through compliance and data protection guidelines, internal controls, and the integration of relevant risks into central risk management.

Customer support and service:

TeamViewer offers customer support through various channels, including online help, telephone support, and knowledge bases.

- Inputs: Support staff, IT systems and service processes.
- Outputs: High customer satisfaction, service quality, and long-term customer loyalty.
- IROs: In this phase in particular, social and governance-related impacts exist, especially in the handling of customer data and in the reliability and quality of services.
- Control logic: Control is achieved via service and quality indicators, internal control mechanisms, and regular effectiveness reviews.

Suppliers and partners (Upstream):

External stakeholders such as cloud providers, IT service providers and software suppliers support the deployment and integration of the solutions.

- Inputs: Services provided by IT and cloud service providers and other technology partners.
- Outputs: Technical infrastructure and complementary services for operational use.
- IROs: Upstream relationships are particularly associated with environmental and governance risks, such as those relating to emissions, data security, and dependencies on critical service providers.
- Control logic: These business relationships are integrated into the risk and control processes and taken into account when assessing significant sustainability risks along the value chain.

2 Environment

Climate change

Strategy, business model, and value chain

TeamViewer is a global technology company. It offers a cloud-based platform for connecting computers, machines, and industrial systems, as well as for digitally supporting work processes along the entire value chain in industrial and service sectors. TeamViewer's products and services enable customers to digitally map processes and – depending on the use case – reduce physical on-site work and business travel. This helps customers avoid indirect greenhouse gas emissions.

TeamViewer has implemented a Company-wide climate transition plan for climate protection, encompassing all global locations and relevant parts of the value chain. This plan is publicly available on the Company website and forms the strategic framework for reducing greenhouse gas emissions in Scope 1, Scope 2, and Scope 3. It includes concrete decarbonization measures, target pathways, and milestones for achieving the climate goals. The Management Board approved the updated transition plan in the 2025 fiscal year and regularly monitors its implementation within the framework of existing governance and control processes.

TeamViewer has set absolute greenhouse gas reduction targets for Scope 1, Scope 2, and Scope 3. These ambitious targets have been validated as science-based by the Science Based Targets initiative (SBTi) and deemed compatible with the 1.5 °C pathway of the Paris Climate Agreement. Due to the acquisition of 1E in February 2025, the target baseline and the underlying emissions data will be reviewed and adjusted. Regardless, TeamViewer remains committed to achieving net-zero emissions by 2040. This target is designed to align with the requirements of the Paris-compatible EU reference benchmarks (EU Climate Transition Benchmark and EU Paris-Aligned Benchmark), ensuring that TeamViewer's long-term decarbonization pathway is consistent with a 1.5 °C scenario.

With regard to climate change adaptation, TeamViewer does not currently have a dedicated, formalized adaptation action plan. This is due to the fact that the Double Materiality Assessment did not identify any significant physical climate risks of high severity or high probability for its business operations. Aspects of climate adaptation are nevertheless considered implicitly and in an integrated manner, particularly through measures to ensure operational resilience. These include the use of distributed and cloud-based IT infrastructures, redundant server architectures, flexible work models, and the regular review of location-specific risks. TeamViewer continuously monitors the development of physical climate risks and will further develop its climate adaptation approach as the risk landscape changes.

Material impacts, risks, and opportunities in connection with climate change

As part of the Double Materiality Assessment, TeamViewer systematically identified and assessed climate-related impacts, risks, and opportunities. Material negative impacts arise primarily from the energy consumption of data centers and other emission-intensive activities along the value chain. Positive impacts result indirectly from the use of TeamViewer products by customers, which can contribute to reducing emissions through digitalization and remote access.

TeamViewer distinguishes between physical climate risks and transition risks. Both risk categories are currently classified as not significant.

Physical risks include the potential impacts of extreme weather events such as heat waves, floods, or storms on sites, IT infrastructure, and business processes. Transition risks arise primarily from regulatory developments, rising energy prices, and changing market requirements during the transition to a climate-neutral economy.

To assess these risks, TeamViewer conducted a climate-related scenario and resilience analysis in the 2025 fiscal year. The analysis encompassed its own business operations as well as relevant parts of the upstream and downstream value chain. The assessment was carried out along the following Company-specific time horizons:

- short-term (until 2030)
- medium-term (until 2040)
- long term-(until 2060)

Established climate scenarios were considered, including a 1.5 °C compatible scenario (SSP1-2.6), a transition scenario (SSP2-4.5), and a high-emission scenario (SSP5-8.5). The analysis was based on recognized scientific sources and global emission pathways. The spatial resolution of the analysis was site-specific, based on geospatial modeling. For this purpose, the relevant Company locations were geocoded and linked with regional climate data from recognized climate models (including CMIP6). The assessment of physical risks was carried out using scenario-specific hazard data (including flood, heat, and sea-level risks) and allows for a differentiated evaluation of climate-related risks at the site level across the defined time horizons.

The results show that key parts of the value chain – particularly the cloud infrastructure – are highly resilient to the identified physical risks. At the same time, TeamViewer points to methodological uncertainties in the resilience analysis, which arise from model limitations, the availability of regional climate data, and assumptions regarding emission pathways and technological developments. These uncertainties are systematically considered when deriving strategic measures.

Since TeamViewer does not own any real estate and both its office space and server infrastructure are predominantly leased, potentially vulnerable assets primarily relate to leased locations and cloud service providers. The results of the resilience analysis are therefore incorporated into the selection, contractual design, and ongoing evaluation of these service providers. This includes, for example, requirements for climate risks, redundancy concepts, and business continuity specifications. The insights gained are also taken into account in investment decisions regarding long-term IT architectures. Transition risks are currently considered manageable. At the same time, strategic opportunities arise from the increasing demand for digital, low-emission solutions.

Policies in connection with climate change

To manage key climate-related issues, TeamViewer has adopted several Company-wide guidelines. These include the environmental policy, the climate strategy, a transition plan, and supplementary guidelines on supplier management and sustainable procurement. These policies primarily address climate protection and contain principles for reducing greenhouse gas emissions along the entire value chain.

The overall responsibility for the implementation of these guidelines lies with the Head of Sustainability, who is accountable to the Management Board and coordinates the operational management and monitoring of the achievement of the targets.

The environmental policy outlines the overarching goal of responsible use of natural resources and systematic climate management. It addresses both emissions reduction and the management of climate-related risks. The relevant policies are publicly accessible on the Company website. Employees are informed about the content and involved in its implementation during onboarding and through internal communication channels.

The Sustainable Procurement Policy complements the climate strategy by setting clear requirements for the selection and management of suppliers. It defines minimum standards in environmental performance, energy efficiency, and emissions reduction, establishes evaluation and exclusion criteria, and requires key suppliers to disclose relevant ESG indicators. The policy specifically addresses sustainability-related risks in the upstream and downstream value chain, as well as potential impacts from Scope 3 categories. Monitoring is carried out through regular supplier evaluations, contract reviews, and risk analyses, conducted by the Sustainability Team in coordination with the Procurement and Risk Management teams.

Targets and actions related to climate change

The implementation of climate protection measures is organizationally anchored in the central sustainability team, which collaborates across departments with functions such as Finance, HR, IT, Legal, and Procurement. The Head of Sustainability reports regularly to the Management Board and Supervisory Board, as described in more detail in Chapter B_4.4 “Governance.”

Climate-related measures are financed through integration into existing operational budgets, particularly in the areas of energy supply, IT infrastructure, mobility, and supplier management. Separate budgets specifically designated for climate protection or climate adaptation do not currently exist. Access to financing and the level of capital costs do not currently pose significant limitations to the implementation of climate protection measures. Strategic investments, including potential adjustments to demand or changes in the value chain, are considered within the framework of regular financial and business planning; acquisition- or R&D-related climate measures are not relevant for TeamViewer due to its purely software-based business model.

Key climate protection measures include

- the complete switch to renewable energy for hosting services and office buildings by 2030,
- the reduction of emissions from business travel by increasing the share of rail travel by 2030,
- the promotion of climate-friendly commuting (e.g., public transport subsidies, company bike schemes), and
- the commitment of key suppliers to set emissions targets from 2030 onwards.

TeamViewer explored nature-based solutions as a potential additional lever for decarbonization as part of its updated climate strategy. However, the Company is consciously choosing not to implement them because its business model means it owns neither land nor natural carbon sinks and therefore could only directly control nature-based measures to a limited extent. Instead, TeamViewer is focusing on reducing emissions within its own value chain. In addition, the Company is examining long-term technical CO_2 removal options, provided they meet the criteria of ecological integrity and sustainability.

Expected results of these measures include a continuous reduction in absolute greenhouse gas emissions in Scope 1, 2 and 3, as well as increased transparency and controllability of emissions along the value chain.

TeamViewer has established measurable, results-oriented, and time-bound greenhouse gas reduction targets. The base year is 2021, which was recalculated in the 2025 fiscal year due to the acquisition of 1E, in accordance with the requirements of the GHG Protocol, the SBTi Guidance on Base Year Recalculation, and ESRS E1-4, as the significance threshold of ≤5% was exceeded. The update fully reflects the changed consolidation and emission limits and ensures a consistent baseline for assessing target achievement.

Adjusting the baseline value does not change the level of ambition or the timeframe of the existing climate targets. It ensures that in the future documented progress will be based on a fully defined and methodologically consistent starting point. The recalculation was performed using the same methodology as for subsequent years and was externally audited.

No further normalization or data adjustment was necessary. The base year contained neither unusual activity patterns nor special external influences, and the operational profile is considered representative. External factors did not significantly affect the issuance structure during the reporting period. As a result, the base year reflects the Company's typical issuance pattern unchanged. Methodological consistency with subsequent years ensures that the baseline remains directly comparable.

- In the short term, the Company commits to reducing its absolute greenhouse gas emissions in Scope 1 and 2 by 50% by 2030 compared to the base year 2021.
- In addition, Scope 3.1 and 3.2 emissions – particularly from purchased goods, services and capital goods – are to be reduced by 37.8% over the same period.
- In the long term, TeamViewer aims to reduce its emissions in Scope 1, 2 and 3 by 90% by 2040. This will allow the Company to achieve net-zero emissions ten years earlier than required by the SBTi. The remaining 10% will be offset through permanent carbon dioxide removal (CDR).

The targets cover all relevant greenhouse gases according to the GHG Protocol, are based on the SBTi methodology, and take into account recognized climate scenarios and regulatory frameworks. The objectives were defined with the involvement of relevant internal stakeholders, particularly from IT, Procurement, Office Management and HR, who contributed technical requirements, feasibility assessments and operational framework conditions in structured coordination and review processes. Progress is reviewed annually using key performance indicators and validated by an external third party.

TeamViewer considers key assumptions regarding sales volume development, customer preferences, regulatory requirements, and technological efficiency improvements when setting its climate targets, and reviews these regularly. If these factors change significantly, TeamViewer adjusts the underlying emissions pathways and integrates the adjustments into its target and action plan.

Greenhouse gas emissions

In the 2025 fiscal year, TeamViewer generated a total of 28,813 metric tons of CO_2 equivalent (market-related). Of this, almost 99.57% (28,690 metric tons) was attributable to Scope 3 activities. The GHG balance in the "Total GHG Emissions" table was externally audited by TÜV SÜD with "reasonable assurance."

TeamViewer calculates Scope 1 emissions according to ISO 14064-1 using a computational approach. The Company records direct emissions from stationary and mobile combustion as well as from refrigerant losses. If primary data is missing, TeamViewer uses consistent, conservative substitute methods, such as FTE-based estimates for heating energy or statistical models to derive refrigerant leakage. The Company converts all greenhouse gases, including CO_2, CH_4, N_2O, and HFC-based refrigerants, into CO_2 equivalents according to the IPCC GWP-100.

TeamViewer operates a gas-based backup heating system at one of its sites, alongside a heat pump. This system is technically suitable for biogas. Since the system is only used very infrequently, it generates only marginal direct emissions. In accordance with ESRS E1-6, TeamViewer assessed potential biogenic emissions and classified them as non-material. The Company accounts for the combustion of biogas as renewable energy using renewable gas guarantees of origin (RGGOs). The associated CO_2 emissions are considered biogenic, but not significant, according to the reporting standard. For the reporting year, the assessment resulted in the following: biogenic CO_2 emissions: 0 t CO_2e (non-material). The Company also assessed methane and nitrous oxide emissions from biogas combustion. As these remained below the materiality threshold, TeamViewer reports them as negligible amounts in Scope 1.

TeamViewer calculates Scope 2 emissions both location-based and market-based. Location-based values are based on country-specific emission factors from CEDA (Comprehensive Environmental Data Archive) for the respective electricity grid, while market-based values are based on available supplier-specific emission factors or – if unavailable – on the national residual electricity mixes. If primary data is missing, TeamViewer uses the site mix and standardizes the market-based and location-based calculations. For market-based emissions, TeamViewer considers contractual instruments for proving electricity origin, in particular Energy Attribute Certificates (EACs). These instruments are only included in the calculation if they meet recognized quality criteria, especially regarding clear attribution to

electricity generation, temporal consistency with the reporting year, geographic market allocation, and validation to prevent double-counting. In the reporting year, approximately 50% of the total electricity procured consisted of electricity volumes covered by such contractual instruments. The calculation includes only purchased electricity and – where relevant – district heating in accordance with the GHG Protocol Scope 2. Since the electricity and district heating procurement does not contain any biomass, no biogenic CO_2 emissions are generated in this context.

TeamViewer calculates its Scope 3 emissions according to the categories of the GHG Protocol relevant to its business model. These include, in particular, purchased goods and services, business travel, commuting, upstream energy chains, and leased office space. The data basis combines activity-based values (e.g., kilowatt-hours, kilometers, overnight stays) with expenditure-based emission factors from recognized databases. TeamViewer always uses the highest quality available data source. According to the GHG Protocol, categories that are not relevant for a purely software-based business model, such as the use of sold products, are consistently and transparently excluded by the Company. No biogenic CO_2 emissions occur in the relevant Scope 3 categories; therefore, the emission factors used do not include biogenic components. Non-CO_2 greenhouse gases such as CH_4 and N_2O are included in the factors used, provided the data providers disclose them.

TeamViewer only uses estimates, assumptions, and models when primary data is lacking. In these cases, the Company transparently utilizes the best possible data basis, such as averages, representative assumptions, or sector-specific emission intensities. TeamViewer fully maps all emissions in CO_2 equivalents and covers 100% of the Scope 1, Scope 2, and Scope 3 emissions relevant to the Company.

As part of the recalculation of the base year, TeamViewer implemented methodological improvements to the calculation logic of its corporate carbon footprint (CCF) metrics during the reporting year. The aim of these adjustments is to achieve a more accurate reflection of business activities, higher data quality, and improved long-term comparability of the emissions metrics. Going forward, full-time equivalents (FTEs) will be used instead of the headcount alone for selected intensity-related calculations. FTEs represents a more stable reference point, as changes in work schedule models are better accounted for, and time series are represented more consistently within the framework of the base year recalculation.

Furthermore, the emissions factor database was strategically developed to strengthen the long-term reliability and continuity of emissions reporting. In addition to factors previously used from the U.S. Environmental Protection Agency, the CEDA database is now being used more extensively. CEDA is based on a multi-region EEIO model and reflects international trade flows as well as country-specific production and energy intensities. The broader methodological and geographic data basis increases the robustness of the calculations and supports stable, consistent comparability of Scope 3 accounting over many years.

The methodological adjustment primarily affects expenditure-based Scope 3 categories (in particular purchased goods and services, capital goods, fuel and energy-related activities and upstream leased assets). For the comparison year 2024, the calculated emissions in these categories amounted to approximately 1,043 t CO_2e higher than reported in the previous year due to the new emission factors. In contrast, activity-based, FTE-related categories showed only minor net deviations of approximately -45 t CO_2e. Overall, the recalculation of the 2024 comparative figures led to an increase of approximately 998 t CO_2e (market-based) compared to the originally published figures. The underlying activity and expenditure data remained unchanged; the difference resulted solely from the methodological adjustment of the emissions factor database.

The increase in emissions from 2024 to 2025, however, is primarily due to structural factors. In particular, the inclusion of 1E, acquired during the reporting period, led to additional energy consumption, locations, and employees, and thereby to higher absolute emissions.

Total GHG emissions[1]

	Retrospective						Milestones and targets in years		
	2021[2] (base year TMV + 1E)	2024[3] (prior-year figure w/o 1E)	2025 (TMV + 11 months 1E)	% 2025/2024	2025[4] (TMV + 12 months 1E)	% 2025[4]/2021	**2030**	**2040**	**Annual % target/Base year[2]**
Scope 1 GHG emissions									
Gross Scope 1 GHG emissions (tCO_2eq)	251	104	39	-62	39	-84	125	25	–
Scope 2 GHG emissions									
Gross location-based Scope 2 GHG emissions (tCO_2eq)	749	823	914	+11	914	+22	–	–	–
Gross market-based Scope 2 GHG emissions (tCO_2eq)	685	84	83	-1	83	-88	343	69	–
Significant Scope 3 GHG emissions									
Total gross indirect (Scope 3) GHG emissions (tCO_2eq)	36,212	22,146	28,690	+30	28,848	-20	–	3,621	–
Purchased goods and services	22,403	13,312	14,290	+7	14,423	-36	13,935	–	–
Cloud computing and data center services	2,115	447	297	-34	297	-86	1,315	–	–
Capital goods	3,821	3,244	7,278	+124	7,278	+90	2,377	–	–
Fuel and energy-related activities	235	228	217	-5	217	-8	–	–	–
Upstream leased assets	2,098	448	1,288	+187	1,304	-38	–	–	–
Waste generated in operations	26	21	23	+12	23	-8	–	–	–
Business travels	4,256	3,485	4,307	+24	4,307	+1	–	–	–
Employee commuting	1,259	961	990	+3	998	-21	–	–	–
Total GHG emissions									
Total GHG emissions (location-based) (tCO_2eq)	37,211	23,073	29,644	+28	29,802	-20	–	–	–
Total GHG emissions (market-based) (tCO_2eq)	37,148	22,334	28,813	+29	28,971	-22	25,968	3,715	-5

[1] 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 2025 reporting years underwent an external audit in accordance with ISO 14064-1.
[2] Within the ESRS E1 framework, a baseline year must be defined as the year whose data a company uses when setting and monitoring its 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.
[3] To ensure comparability with 2021 and 2025, the values for 2024 were recalculated retrospectively under the same assumptions. This results in a discrepancy compared to the figures reported in the previous year.
[4] The reported value for 2025 includes 1E for the entire year (12 months), even though the acquisition only took place on 1 February 2025. This supplementary full-year presentation serves to improve comparability with the base year 2021.

Energy consumption and mix

	2025	2024	Δ YoY
Total fossil energy consumption (MWh)	858.68	696.00	+23%
Share of fossil sources in total energy consumption (%)	*18%*	*20%*	*-2 pp*
Consumption from nuclear sources (MWh)	17.11	12.77	+34%
Share of consumption from nuclear sources in total energy consumption (%)	*0.4%*	*0.4%*	*0 pp*
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	98.06	118.98	-18%
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	3,774.84	2,710.02	+39%
The consumption of self-generated non-fuel renewable energy (MWh)	26.99	25.45	+6%
Total renewable energy consumption (MWh)	3,899.89	2,854.45	+37%
Share of renewable sources in total energy consumption (%)	*82%*	*80%*	*+2 pp*
Total energy consumption (MWh)	4,775.68	3,563.22	+34%

TeamViewer's energy consumption stems primarily from indirect sources, as the Company operates neither its own data centers nor production facilities. The majority of its energy use is attributable to purchased IT services and electricity consumption in rented office space. Direct consumption remains very low due to the Company's business model.

TeamViewer receives energy data in different units depending on the location, such as kWh, liters, or m^3, and converts it uniformly into MWh for GHG accounting. For this, the Company uses standardized, internationally recognized conversion factors from consistent sources such as the GHG Protocol, CEDA, and IPCC. TeamViewer applies these factors systematically and consistently across all reporting periods and transparently documents any necessary adjustments made when the primary sources are updated. The energy mix consists primarily of electricity and, to a lesser extent, district heating. At key locations , TeamViewer sources a high proportion of its renewable energy through certificates of origin. For cloud services, the energy mixes of the respective providers are included in the GHG balance. TeamViewer prioritizes providers with documented renewable energy shares and energy-efficient data center standards.

The Scope 3 categories listed in the "Total GHG emissions" table were defined as material under the GHG Protocol. The following Scope 3 categories are not included in the reporting year:

- 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

GHG intensity per net revenue[1]

	2025	2024	Δ YoY	2021
Total GHG emissions (location-based) per net revenue (tCO_2/EUR)	39.70	34.36	+16%	67.95
Total GHG emissions (market-based) per net revenue (tCO_2/EUR)	38.58	33.26	+16%	67.84

[1] The calculation was based on revenue of EUR 746.8 million for the 2025 fiscal year.

TeamViewer was unable to use primary data in all areas when calculating its CCF. Direct information from suppliers is still lacking, particularly in parts of the value chain. TeamViewer is working with its suppliers to close this data gap. Where primary data is missing, the Company uses estimation methods based on the GHG protocol and industry-specific emission factors. TeamViewer documents uncertainties according to IPCC guidelines. The table "Overview of Uncertainties in the Use of Estimates in CCF Calculation" shows the sources and classification of these uncertainties.

Despite existing methodological challenges, particularly in parts of the Scope 3 data collection, the reported corporate carbon footprint realistically and accurately reflects TeamViewer's overall greenhouse gas emissions. TeamViewer continuously improves data quality and accuracy through annual reviews, adjustments to new standards and technological developments, and close collaboration with partners and stakeholders along the value chain.

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[1]	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) https://cfpub.epa.gov/si/ (IEA 2024) https://www.iea.org/	(Inflation rate) https://www.inflationtool.com/ Exchange rates) https://www.ecb.europa.eu/	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) https://cfpub.epa.gov/si/	(Inflation rate) https://www.inflationtool.com/ (Exchange rates) https://www.ecb.europa.eu/	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) https://www.gov.uk/	(Energy consumption statistics) https://entranze.enerdata.net/	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) https://www.gov.uk/	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[1]	Commentary
3.06. Business travel	Secondary data	Distance-based method, expenditure-based method	(DEFRA 2024) https://www.gov.uk/ (EPA 2024) https://cfpub.epa.gov/si/	(Inflation rate) https://www.inflationtool.com/ (Exchange rates) https://www.ecb.europa.eu/	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) https://www.gov.uk/	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) https://cfpub.epa.gov/si/ (IEA 2024) https://www.iea.org/ (UBA 2024) https://www.umweltbundesamt.de/	(Inflation rate) https://www.inflationtool.com/ (Exchange rates) https://www.ecb.europa.eu/ (Energy consumption statistics) https://entranze.enerdata.net/	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.

[1] 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.

Carbon credits retired

	2025	2024	Δ YoY
Total volume of carbon credits retired in reporting year (in tons CO_2eq)	130	419	-69 %
Share of removal projects (in %)	100%	100%	0 pp
Share of reduction projects (in %)	0%	0%	0 pp
Share of credits from ISO 14064 (in %)	100%	100%	0 pp
Share of credits that are not registered (in %)	0%	0%	0 pp
Share from projects in EU (in %)	100%	100%	0 pp
Share of credits with corresponding adjustment (in %)	0%	0%	0 pp
Credits purchased for future retirement	0	0	0 pp
Total volume of carbon credits purchased for future retirements (in tons CO_2eq)	0	0	0 %

TeamViewer does not have own activities for the removal or storage of greenhouse gases, nor is it developing any such measures in its upstream or downstream value chain. The 130 t CO_2e reported for the year in question stems entirely from the acquisition of verified carbon removal certificates from an external project outside of TeamViewer's own value chain (Vieille Matériaux – Hempcrete Removal Project). This project is based on the production and use of bio-based building materials (hempcrete) that bind biogenic carbon in building structures over the long term. Independent third parties monitor, verify, and record the removal volumes annually in accordance with the MRV requirements of the Riverse standard.

Since TeamViewer does not conduct its own removal or storage activities, no GHG emissions are generated that are associated with such activities – including transport and processing – and therefore no classification under Scope 1, 2, or 3 applies. Risks such as non-permanence, leakage, or reversal lie entirely with the project operator, who mitigates them through a declared service life of at least 100 years and annual external audits. TeamViewer does not support any additional GHG removal projects within its own value chain and therefore reports removals solely in the form of acquired external certificates, without reporting operational activities or efficiency metrics.

EU Taxonomy

With the "European Green Deal," the European Union has placed climate protection and sustainable growth at the heart of its strategy. The EU Taxonomy serves as a classification system for sustainable economic activities. It aims to specifically direct private investment toward ecologically sustainable activities. Companies use the taxonomy to analyze and evaluate their business activities based on uniform criteria.

In the first step, TeamViewer assesses the **taxonomy eligibility** of its activities. An economic activity is considered taxonomy-eligible if it is listed in the EU Taxonomy Delegated Act and potentially contributes to at least one of the six environmental objectives. These environmental objectives 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)

In the second step, TeamViewer checks **taxonomy alignment**. An activity is considered taxonomy-aligned if it meets three conditions:

- It makes a significant contribution to one of the six environmental objectives and meets the technical assessment criteria, such as reducing CO_2 emissions for climate protection.
- It does not significantly harm any of the other environmental objectives and meets the "Do No Significant Harm" (DNSH) criteria.
- It maintains minimum standards in the protection of human and consumer rights, anti-corruption, taxation, and fair competition.

Taxonomy-eligible activities

TeamViewer systematically reviewed all economic activities to determine whether they fall under the EU Taxonomy. The analysis was based on the Delegated Climate Regulations (2021/2139, 2022/1214, 2023/2485) and the Delegated Environmental Regulation (2023/2486). In 2023, TeamViewer broadened its perspective by including revenue, CapEx and OpEx for revenue-related activities.

As a provider of data- and AI based software solutions, TeamViewer has identified three relevant economic activities according to the EU Taxonomy, which relate to revenue, operating expenses and investments:

1. Data-based solutions to reduce greenhouse gas emissions
   (CCM 8.2, Annex I of Delegated Regulation 2021/2139)
   Some of TeamViewer's solutions within this economic activity enable the location-independent use and management of networked devices without requiring a physical presence on-site. In suitable use cases, this can reduce business travel and the associated greenhouse gas emissions. According to the EU taxonomy, such an activity can be considered taxonomy-eligible if digital solutions primarily serve to provide data or analyses that contribute to reducing greenhouse gas emissions. The "avoided emissions" metric has been collected since 2020 and externally verified since 2023.

2. Data processing, hosting, and related activities
   (CCM 8.1, Annex I of Delegated Regulation 2021/2139)
   This activity is relevant because TeamViewer uses hosting services to deliver its solutions.

3. Manufacture of electrical and electronic equipment
   (CE 1.2, Annex II of Delegated Regulation 2023/2486)
   This activity is relevant for TeamViewer because electronic devices such as laptops and monitors are used in its business operations. The classification refers to the end devices used within the company that are necessary for its operational activities.

To prevent double-counting when allocating performance indicators, all revenue and expenditures were clearly allocated to an economic activity. This was done using clearly defined demarcation criteria.

The associated revenue, operating expenses, and investments are allocated to the environmental objectives of climate protection and the circular economy. TeamViewer does not conduct any economic activities related to fossil gas or nuclear energy. Further information on this can be found in Reporting Form 1 according to Annex XII of Delegated Regulation 2021/2178.

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

The EU Taxonomy and its delegated acts contain some ambiguous wording that can lead to interpretational uncertainties. Therefore, it cannot be ruled out that the assessment of activities and key performance indicators may change in subsequent years due to new interpretative decisions.

Taxonomy eligibility of economic activities 2025

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	732.0	45.7	0.0
CCM 8.1 Data processing, hosting and related activities	0.0	31.6	16.1
CE 1.2 Manufacture of electrical and electronic equipment	0.0	0.5	4.0
Total taxonomy-eligible activities	**732.0**	**77.9**	**20.1**
Taxonomy-non-eligible activities	14.8	337.2	4.8
Total	746.8	415.0	24.9
Share of Taxonomy-eligible activities (in %)	**98.0**	**18.8**	**80.7**

Taxonomy-aligned activities

In the 2025 fiscal year, TeamViewer analyzed potential taxonomy-aligned activities at a higher level. The Company examined general criteria relevant to all taxonomy-eligible activities, including the DNSH (Do No Significant Harm) criteria for climate change adaptation and minimum social guarantees. TeamViewer placed particular emphasis on the criterion of significant contribution to "CCM 8.2 – Data-based solutions to reduce greenhouse gas emissions," as this activity is particularly relevant to revenue. The analysis showed that TeamViewer cannot report any taxonomy-aligned activities in the 2025 fiscal year.

For an information and communications technology solution to be recognized as an important contribution to climate protection, it must, according to the EU Taxonomy, primarily contribute to reducing greenhouse gas emissions. Furthermore, the Company must demonstrate that the solutions deployed achieve significant emissions savings compared to the best-performing alternative solution. TeamViewer initiated a GHG lifecycle assessment in 2023 and continued working on the verification process in the 2025 fiscal year. However, for "CCM 8.2 – Data-based solutions to reduce greenhouse gas emissions," sufficient comparative data from companies with similar products is lacking. TeamViewer will continue to advance the verification process.

Additionally, TeamViewer did not fully meet the DNSH criteria for climate change adaptation in the reporting year, as not all 28 potential climate hazards were assessed. Therefore, the Company classifies the activity as taxonomy-eligible but not taxonomy-aligned.

Performance indicators in accordance with EU Taxonomy regulation

The EU Taxonomy requires companies to report revenue, operating expenses, and capital expenditures as key performance indicators. TeamViewer must provide information on taxonomy readiness and compliance for the 2025 fiscal year. The relevant financial data comes from the 2025 consolidated financial statements.

Turnover in the 2025 fiscal year

TeamViewer reported consolidated revenue of EUR 746.8 million according to IFRS for the 2025 fiscal year (see Chapter C_1 "Consolidated Statement of Comprehensive Income" in the Annual Report). The accounting policies for consolidated revenue can be found in Chapter C_5.3 "Significant accounting and measurement methods". TeamViewer develops and sells data and AI based software products (see Management Report, Chapter B_1.1 "Business model"). Certain functions of these solutions can help avoid physical travel and thus reduce the associated greenhouse gas emissions. At the same time, other functional aspects can be crucial, depending on the product and application. Performance components – such as hardware or service offerings – are not the focus of this analysis. Therefore, the classification as a taxonomy-eligible economic activity is not product-related, but rather based on the respective functional usage context.

Operating expenses (OpEx) in the 2025 fiscal year

Operating expenses primarily include direct, non-capitalized research and development expenses, non-capitalized lease expenses for short-term leases according to IFRS 16, as well as maintenance and repair costs and other direct expenses for the daily maintenance of property, plant and equipment. Internal cost centers provide the basis for this calculation.

At EUR 69.4 million, direct, non-capitalized research and development expenses represent 94 % of operating expenses as defined by the EU Taxonomy. Personnel expenses account for approximately 85 % of this amount. In research and development, approximately 59 % of employees (FTE) work on solutions that do not make a significant contribution to reducing greenhouse gas emissions. Therefore, 62 % of the total operating expenses of EUR 73.9 million are considered taxonomy-eligible. This corresponds to EUR 45.7 million (see table "Taxonomy eligibility of economic activities").

Overview of operating expenses (OpEx), in 2025 in line with the EU taxonomy

EUR million	
Research and development costs (recurring)	69.4
Maintenance and repair costs and other direct expenses related to the day-to-day servicing of property, plant and equipment	4.5
Total	**73.9**

Capital expenditures (CapEx) in the 2025 fiscal year

This analysis includes additions to intangible assets and property, plant and equipment, as reported in Chapter C_3 "Consolidated Statement of Cash Flows" in the Annual Report.

In the 2025 fiscal year, additions totaled EUR 24.9 million. Of this amount, EUR 5.8 million was attributable to investments in property, plant and equipment and intangible assets, and EUR 19.2 million to capitalized right-of-use assets in accordance with IFRS 16. The breakdown by category showed

- EUR 1.2 million in additions to intangible assets and
- EUR 23.8 million in additions to property, plant, and equipment.

The accounting policies for additions according to IAS 16, IAS 38 and IFRS 16 are described in the consolidated financial statements in Chapter C_5.3 "Significant accounting and measurement methods" of the Annual Report.

Details on economic activities and their allocation to turnover, operating expenses (OpEx) and capital expenditure (CapEx) can be found in the following reporting templates in accordance with 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 taxonomy-eligible 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 2025

Economic activities (1)	Code(s) (2)	Turnover 2025 (3)	Proportion of Turnover 2025 (4)	Substantial contribution criteria: Climate Change Mitigation (5)	Substantial contribution criteria: Climate Change Adaptation (6)	Substantial contribution criteria: Water (7)	Substantial contribution criteria: Pollution (8)	Substantial contribution criteria: Circular Economy (9)	Substantial contribution criteria: Biodiversity (10)	DNSH criteria (Do No Significant Harm): Climate Change Mitigation (11)	DNSH criteria (Do No Significant Harm): Climate Change Adaptation (12)	DNSH criteria (Do No Significant Harm): Water (13)	DNSH criteria (Do No Significant Harm): Pollution (14)	DNSH criteria (Do No Significant Harm): Circular Economy (15)	DNSH criteria (Do No Significant Harm): Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
		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																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
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	732.0	98.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								96.2%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		732.0	98.0%	98.0%	0%	0%	0%	0%	0%								96.2%		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		732.0	98.0%	98.0%	0%	0%	0%	0%	0%								96.2%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities (B)		14.8	2.0%																
Total (A)+(B)		746.8	100%																

Operating expenditures (OpEx) 2025

Economic activities (1)	Code(s) (2)	OpEx 2025 (3)	Proportion of OpEx 2025 (4)	Substantial contribution criteria: Climate Change Mitigation (5)	Substantial contribution criteria: Climate Change Adaptation (6)	Substantial contribution criteria: Water (7)	Substantial contribution criteria: Pollution (8)	Substantial contribution criteria: Circular Economy (9)	Substantial contribution criteria: Biodiversity (10)	DNSH criteria (Do No Significant Harm): Climate Change Mitigation (11)	DNSH criteria (Do No Significant Harm): Climate Change Adaptation (12)	DNSH criteria (Do No Significant Harm): Water (13)	DNSH criteria (Do No Significant Harm): Pollution (14)	DNSH criteria (Do No Significant Harm): Circular Economy (15)	DNSH criteria (Do No Significant Harm): Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
		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																			
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	45.7	11.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								6.8%		
Data processing, hosting and related activities	CCM 8.1	31.6	7.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								7.1%		
Manufacture of electrical and electronic devices	CE 1.2	0.5	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.1%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		77.9	18.8%	18.8%	0%	0%	0%	0%	0%								14.3%		
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		77.9	18.8%	18.8%	0%	0%	0%	0%	0%								14.3%		
B. TAXONOMY- NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities (B)		337.2	81.2%																
Total (A)+(B)		415.0	100%																

Capital expenditures (CapEx) 2025

Economic activities (1)	Code(s) (2)	CapEx 2025 (3)	Proportion of CapEx 2025 (4)	Substantial contribution criteria						DNSH criteria (Do No Significant Harm)						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx 2024 (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																			
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	16.1	64.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								67.5%		
Manufacture of electrical and electronic devices	CE 1.2	4.0	16.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								15.4%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		20.1	80.7%	80.7%	0%	0%	0%	0%	0%								85.1%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		20.1	80.7%	80.7%	0%	0%	0%	0%	0%								85.1%		
B. TAXONOMY- NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities (B)		4.8	19%																
Total (A)+(B)		24.9	100%																

3 Social responsibility

The Company's workforce

Strategy, business model, and value chain

TeamViewer systematically considers the interests, perspectives, and rights of its employees in its strategy, business model, and relevant parts of the value chain. This explicitly includes respect for internationally recognized human rights and labor-related rights. Employee involvement is an integral part of the Double Materiality Assessment. The material impacts, risks, and opportunities identified therein form the basis for the policies, measures, and objectives outlined in this chapter.

As a globally operating technology company, TeamViewer relies on qualified professionals in a highly competitive job market, particularly in research and development, product management, IT security, and sales. The strategic goal is to attract, develop, and retain talent worldwide in order to achieve growth targets and ensure product quality and security.

A risk to its own workforce arises from the structure of the talent pool in the IT industry, where the proportion of male graduates and professionals is traditionally high. This can lead to underrepresentation and the risk of discrimination for women and other groups, particularly in higher-paid technical and management positions. TeamViewer addresses this risk through binding principles of equal treatment, non-discriminatory processes, and equal pay, as well as through specific measures in recruiting, talent development, and compensation decisions.

TeamViewer uses primarily hybrid work models. Based on the current status of the Company-wide transition plan to reduce negative environmental impacts, there are no material negative impacts on its own workforce, including no structural employment risks or planned staff reductions.

In addition to its directly employed staff, TeamViewer uses a limited number of external workers. These include third-party employees in countries where TeamViewer cannot offer direct employment, as well as certain external contractors who perform tasks that could also be carried out by internal employees, particularly in research and development and sales. This excludes external service providers whose services are exclusively related to the value chain, such as maintenance, catering, cleaning, or consulting. TeamViewer takes this distinction into account when managing work-related risks and in its data reporting.

Characteristics of non-employees

	Headcount as of 31 Dec 2025	Headcount as of 31 Dec 2024	Δ YoY	**Share in % as of 31 Dec 2025**	Share in % as of 31 Dec 2024
Non-employees	96.0	75.0	+28.0%	4.6	4.3
Employees	2,009.0	1,669.0	+20.4%	95.4	95.7
Total	**2,105.0**	**1,744.0**	**+20.7%**	**100.0**	**100.0**

Material impacts, risks, and opportunities

Key issues for the Company's own workforce are equal opportunities, diversity and inclusion, non-discriminatory working conditions, fair and transparent compensation, and effective complaint and redress processes. Material risks include discrimination and harassment, as well as structural risks due to the underrepresentation of certain groups. These can affect equal treatment, compensation, and career development opportunities. Material opportunities arise from an inclusive corporate culture that supports talent acquisition and retention and strengthens the organization's performance.

Policies related to own workforce

TeamViewer's Code of Conduct (CoC) forms the Group-wide foundation for responsible conduct and establishes binding standards that also include labor and human rights requirements. The Code is based on internationally recognized frameworks, such as the International Charter of Human Rights, the ten principles of the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises. The Code of Conduct contains a zero-tolerance policy towards discrimination and harassment and is binding for all employees worldwide. The Management Board is responsible for implementing the Code of Conduct. The HR, Legal, and compliance departments manage the operational implementation. They report regularly to the Management Board and are responsible for monitoring, updating, and enforcing the guidelines.

The Inclusion Policy supplements the Code of Conduct and defines principles for diversity, equal treatment, and inclusion. It clarifies that decisions regarding hiring, development, promotion, and compensation should be based solely on performance and proven potential. TeamViewer is committed to equal pay for equal work regardless of gender, sexual orientation, ethnicity, marital status, or other demographic factors. Regular reviews, training, and internal controls support compliance with these policies.

The Chief Human Resources Officer (CHRO) bears ultimate responsibility for the Inclusion Policy. The CHRO is accountable to the Management Board and responsible for its implementation. The HR team manages the operational implementation and works closely with Legal and Compliance to ensure the policy's effectiveness through regular monitoring and reporting processes.

Approach to engagement of own workforce

TeamViewer involves its own workforce and their representatives in key decisions and change processes. This involvement takes place in three phases: first, in the information and consultation phase regarding current developments and planned measures; second, in formal co-determination and hearing processes, if legally required; and third, in the evaluation phase to assess the effectiveness of measures and derive improvements.

The formats and frequencies are structured as follows: The World Works Council is informed about relevant developments at least once a year and consulted on key issues. The works council of TeamViewer Germany GmbH and Regit Eins GmbH at the Göppingen site is informed weekly about current topics; in matters subject to co-determination, a formal written consultation takes place. Representatives of the HR department participate in meetings of the works and personnel committee. If the meeting frequency varies depending on the location or topic, participation is at least to the extent necessary for the proper exercise of co-determination rights.

In addition, employees participate in self-organized working groups that develop and implement measures to promote diversity and inclusion. Participation is voluntary and can be integrated into regular work hours. The active groups include the following:

- Gender Equity: Focused on education and equality.
- LGBTQIA+: Strives to build an inclusive work environment for employees who identify with this community.
- Parents@TeamViewer: Seeks to improve employees' work-life balance through targeted measures for parents.

To evaluate the effectiveness of these participation formats, TeamViewer conducts an annual employee survey. The Human Resources department evaluates the results and submits them to the respective department heads, who then derive concrete measures. Operational responsibility for implementation lies with the Senior Leadership Team (SLT) or the CHRO.

TeamViewer, together with its employees and their representatives, also utilizes structured exchange formats to identify opportunities for improvement and lessons learned from Company performance. These include regular biweekly exchanges between HR and the works council, as well as monthly exchanges between management and the works council, where performance-related developments, challenges, and potential for improvement can be openly addressed. In parallel, employees are directly involved through annual feedback sessions with their managers and the Annual People Survey. The feedback gathered in these dialogue formats is systematically analyzed and consolidated by HR and management and informs the planning and implementation of improvement measures, such as targeted training, workshops, and organizational development initiatives.

Procedures for mitigating negative impacts and whistleblowing channels

TeamViewer operates under the principle of avoiding negative impacts on its own workforce. If, nevertheless, material adverse impacts occur or if TeamViewer contributes to them, the company immediately discontinues the relevant misconduct and takes measures to remedy the impacts and prevent future violations. These measures include, in particular, protective actions for affected individuals, adjustments to internal processes, employment-related actions, and support services such as access to counselling. Where appropriate and legally required, financial compensation may also be provided.

The remediation processes are embedded in a multi-stage complaint and whistleblower system. Employees can report concerns through their manager, via a dedicated contact channel to the Compliance Office, or through the global whistleblower system "SpeakUp." SpeakUp also allows anonymous reports and is open to external whistleblowers as well. TeamViewer protects whistleblowers and employee representatives from reprisals; all reports are treated confidentially.

TeamViewer documents incoming reports in an internal case register, checks their plausibility and jurisdiction, and initiates investigations as needed. The Compliance Office evaluates reports promptly and works closely with the HR department on work-related matters, particularly discrimination and harassment. For significant cases, the status and progress of measures are reported in aggregated form to the relevant management bodies.

TeamViewer assesses the effectiveness of remediation by tracking the implementation of agreed-upon measures and obtaining feedback from affected individuals or their representatives confidentially and when appropriate. In addition, the Company uses insights from case management, audits, data analysis, and best practices to continuously improve the effectiveness of its channels and processes. TeamViewer also assesses whether employees are familiar with and trust the channels and derives concrete improvement measures from this data. These results are then incorporated into the ongoing development of the reporting and remediation processes.

Targets and actions related to the Company's workforce

TeamViewer has identified diversity, equality, and inclusion as key issues and has set time-bound, results-oriented targets and accompanying actions to achieve them. Goal definition is carried out with the involvement of internal stakeholders, particularly HR, department heads, and employee representatives. The HR department at the headquarters in Göppingen centrally monitors target achievement, identifies areas for improvement, and presents these to the Senior Leadership Team, the Management Board, and employee representatives, including the World Works Council and the works council, for consultation. Local implementation is carried out by HR business partners and managers.

TeamViewer's targets include increasing the proportion of women in leadership positions and reducing the gender pay gap.

Further details on the deadlines for increasing the participation of women in leadership positions can be found in the Chapter "Targets for the participation of women in executive positions" in the Annual Report of the Corporate Governance Statement. The targets are binding across the entire Group and are monitored within the framework of HR and governance processes.

To reduce the gender pay gap, TeamViewer has defined the quantitative target to achieve a gender pay gap of 5% or less for comparable positions and groups. This target is defined as a relative target and measured as a percentage. The baseline year for measuring progress is the 2025 fiscal year. The baseline is described by the key performance indicators on the pay gap collected in the reporting year (see section "KPIs – Compensation"). Target achievement is planned for 2027. This timeline takes into account the requirements of the EU Pay Transparency Directive (Directive (EU) 2023/970) and the associated reporting obligations for companies above a certain size.

The methodology for defining targets and measuring progress is based on an annual, Group-wide compensation analysis of comparable employee groups. TeamViewer considers position, title, job description, length of service, duration of employment, and location. The Company discloses key assumptions and limitations, particularly regarding the global comparability of long-term incentive programs and benefits-in-kind, in its description of the key performance indicators. TeamViewer explains any changes to target definitions, measurement methods, or data boundaries that occur within the target horizon, including the rationale and the impact on comparability.

To achieve this, TeamViewer implements measures along the employee lifecycle. These include non-discriminatory recruiting processes such as diverse interview panels and job postings, active sourcing with a diversity focus, and blind screening in the early stages of the process. Additionally, TeamViewer fosters talent through mentoring and leadership training. Structural measures in compensation include role analyses to clarify root causes, standardized salary bands to increase transparency and comparability, and standardized performance and promotion processes. These measures apply to the Company's entire workforce. TeamViewer takes local labor law differences into account during implementation. Affected stakeholder groups include, in particular, employees, applicants, and managers involved in the selection and compensation processes.

TeamViewer provides adequate human and financial resources to manage material impacts and take the necessary actions. Implementation will not incur any significant operating expenses (OpEx or CapEx).

TeamViewer has an ESG-linked financing instrument whose terms are tied to achieving defined sustainability indicators. The instrument is not earmarked and serves general corporate financing purposes. There is no direct link between the financing instrument and the financing of specific HR programs or actions as defined by ESRS S1.

Key indicators related to the Company's workforce

In the 2025 fiscal year, TeamViewer employed an average of 1,989 people in 23 countries. Most employees work in Germany.

Number of employees by country[1]

Country	**2025**	2024	Δ YoY
Armenia	74.8	74.3	+1%
Australia	118.0	121.3	-3%
Austria	58.5	53.5	+9%
Canada	8.8	10.3	-15%
China	6.3	7.5	-17%
France	16.5	9.8	+69%
Germany	844.5	838.8	+1%
Greece	50.8	46.0	+10%
India	149.3	46.8	+219%
Ireland	10.3	–	n/a
Italy	1.5	2.0	-25%
Japan	7.8	8.5	-9%
Korea (the Republic of)	9.3	9.8	-5%
Mexico	45.8	35.8	+28%
Netherlands	3.0	2.5	+20%
Portugal	97.5	64.3	+52%
Singapore	16.5	15.0	+10%
South Africa	–	1.5	-100%
Spain	3.8	3.5	+7%
Switzerland	2.0	1.5	+33%
United Arab Emirates	3.8	5.0	-25%
United Kingdom	109.3	20.5	n/a
United States	351.5	263.5	+33%
Total	**1,989.0**	**1,641.3**	**+21%**

[1] Number of employees (headcount, quarterly average)

Further information on the distribution of employees by region can be found in Chapter C_5.6 "Personnel expenses" of the notes to the consolidated financial statements of the Annual Report.

Employees are defined as all individuals with an employment contract at TeamViewer. Interns, thesis students, and those in similar employment relationships are also included in TeamViewer HR reporting, even if these are not always legally structured as employment relationships. External contractors ("contingent workers") and third-party employees are not counted as part of the workforce for the purposes of employee headcount figures. The annual averages are based on the mean headcount at the end of each quarter. The headcount includes active employees and defined groups of inactive employees, such as those on maternity leave, sabbaticals, or paid leave, but not those on unpaid leave, parental leave, or long-term sick leave.

In the 2025 fiscal year, women made up 32.3 % of the workforce, with 641 women employed on a permanent basis and 1 woman employed on a temporary basis (headcount, annual average). TeamViewer reports diversity data for management levels in accordance with its internal organizational structure. The highest management level below the Management Board corresponds to the Senior Leadership Team (SLT), as defined in ESRS S1-9 AR 71. In 2025 , the SLT consisted on average of 1.8 women and 5.3 men; the gender ratio on the Management Board was 1:3 (female to male). The Supervisory Board consisted on average of 2.5 women and 5.0 men.

Number of employees by gender[1]

Gender	**Headcount 2025**	Headcount 2024	Δ YoY	**Share in % 2025**	Share in % 2024
Male	1,346.0	1,096.0	+22.8%	67.7	66.8
Female	642.3	545.3	+17.8%	32.3	33.2
Other	0.8	–	n/a	–	–
Not reported	–	–	n/a	–	–
Total	**1,989.0**	**1,641.3**	**+21.2%**	**100.0**	**100.0**

[1] Number of employees (headcount, quarterly average); gender as reported by the employees.

Gender distribution at Supervisory Board level[1]

	Headcount 2025	Headcount 2024	Δ YoY	**Share in % 2025**	Share in % 2024
Female	2.5	3.0	-16.7%	33.3	38.7
Male	5.0	4.8	+5.3%	66.7	61.3
Total	**7.5**	**7.8**	**-3.2%**	**100.0**	**100.0**

[1] Number of employees (headcount, quarterly average)

Gender distribution at Management Board level[1]

	Headcount 2025	Headcount 2024	Δ YoY	**Share in % 2025**	Share in % 2024
Female	1.0	1.0	0.0%	25.0	25.0
Male	3.0	3.0	0.0%	75.0	75.0
Total	**4.0**	**4.0**	**0.0%**	**100.0**	**100.0**

[1] Number of employees (headcount, quarterly average)

Gender distribution at top management level below the Management Board[1]

	Headcount 2025	Headcount 2024	Δ YoY	**Share in % 2025**	Share in % 2024
Female	1.8	2.0	-12.5%	25.0	38.1
Male	5.3	3.3	+61.5%	75.0	61.9
Total	**7.0**	**5.3**	**+33.3%**	**100.0**	**100.0**

[1] Number of employees (headcount, quarterly average)

Information on employees by contract type broken down by gender[1]

	Male	Female	Other	Not disclosed	Total
	Number of employees (headcount, quarterly average)				
2025	1,346	642	1	—	1,989
2024	1,096	545	—	—	1,641
Δ YoY	+23%	+18%	n/a	n/a	+21%
	Number of permanent employees (headcount, quarterly average)				
2025	1,338	641	1	—	1,980
2024	1,089	544	—	—	1,633
Δ YoY	+23%	+18%	n/a	n/a	+21%
	Number of temporary employees (headcount, quarterly average)				
2025	8	1	—	—	9
2024	7	1	—	—	8
Δ YoY	+18%	—%	n/a	n/a	+16%
	Number of non-guaranteed hours employees (headcount, quarterly average)				
2025	—	—	—	—	—
2024	—	—	—	—	—
Δ YoY	n/a	n/a	n/a	n/a	n/a

[1] Figures are based on information provided by employees.

TeamViewer calculates the employee turnover rate as the ratio of employees who left the Company during the reporting period to the average number of employees during the same period. The average number is derived from the mean of the headcounts at the end of each month over a twelve-month period. In the 2025 fiscal year, TeamViewer had an employee turnover rate of 17.4 %. A total of 341 employees left the Group during the reporting period.

Employee turnover

	2025	2024	Δ YoY
Number of own employee turnover per headcount	341.0	303.0	+12.5 %
Rate of own employee turnover	17.4%	18.6%	-1.1 pp

In the 2025 fiscal year, approximately 71 % of employees belonged to the middle of three age groups. The classifications are based on the following age groups:

- Group 1: 1996–2025 (under 30 years old)
- Group 2: 1975–1995 (30–50 years old)
- Group 3: up to 1974 (over 50 years old)

Employees by age group[1]

Distribution of employees by age group	**Headcount 2025**	Headcount 2024	Δ YoY	**Share in % 2025**	Share in % 2024
Under 30 years old	431.3	388.5	+11.0%	21.7	23.7
Between 30 and 50 years old	1,409.0	1,150.3	+22.5%	70.8	70.1
Over 50 years old	148.8	102.5	+45.1%	7.5	6.2
Total	**1,989.0**	**1,641.3**	**+21.2%**	**100.0**	**100.0**

[1] Number of employees (headcount, quarterly average)

Remuneration

TeamViewer reports the gender pay gap as a key performance indicator. The gender pay gap refers to the difference in average compensation levels between female and male employees and is expressed as a percentage of the average compensation of male employees. This indicator is based on the target salary, which comprises a base salary and a target bonus. Where indicated, the calculations may include the remuneration of the Management Board.

In the 2025 fiscal year, the gender pay gap at TeamViewer – measured by target salary (fixed salary plus target bonus) – averaged 21 % (including the Management Board), which was below the previous year's figure (2024: 22 %). This metric primarily reflects differences in the composition of the workforce but not the inequalities within comparable functions.

The median, which is less influenced by outliers, at 14.4 % (including the Management Board), provides a more balanced representation of the typical pay gap (2024: 15.4 %). The following are the key drivers of the gender pay gap:

- Workforce composition:
  - Women represent 32 % of the workforce, with a higher concentration in the lower paid departments (e.g., administration and support) than in higher-paid areas (e.g., technical roles and 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.

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

To ensure transparency, TeamViewer discloses the key methodological steps. Target salaries as of November 2025 are used as the basis for all calculations. Salaries from global locations are converted to euros for cross-location comparisons. Part-time salaries are normalized to full-time equivalents. Long-term incentive programs and certain benefits-in-kind are excluded if consistent global comparability cannot be ensured. The methodology covers all employees within the defined scope, and explicit clarification is provided when the Management Board is included in the calculation.

In addition, TeamViewer discloses the overall compensation ratio between the target salary of the highest-paid employee and the median salary of the rest of the workforce. The calculation excludes inactive employees, non-employed individuals, interns, and student trainees, and normalizes part-time salaries to full-time equivalents. It does not take long-term incentive programs into account. The annual total compensation ratio for 2025 is 27.72. It shows that various factors influence the pay distribution, such as those listed below:

- Gender representation: Women make up 32 % of the workforce but, at around 28 %, are underrepresented in management positions below the level of SLT.
- Executive compensation: The compensation of the CEO and other executives is significantly above the median and strongly influences the ratio.
- Global business operations: Different economic regions lead to different compensation practices and market conditions.

Apart from the audit review as part of sustainability reporting, the work-related key performance indicators are not validated by an external body outside of the assurance provider.

Discrimination, complaints, and human rights

In the 2025 fiscal year, five cases of discrimination and harassment were reported that required further investigation. One case resulted in disciplinary action for discrimination based on gender, ethnic origin, nationality, religion, belief, disability, age, sexual orientation, or other characteristics. All complaints were reported through internal channels, with no reports in the reporting year received through national contact points of the OECD. TeamViewer's Compliance department records and classifies reports according to an internal methodology. This process is documented to ensure the application of the consistent counting principle and to eliminate duplicate reports. The internal reporting channels are described in Chapter B_4.4 "Governance."

Number of incidents of discrimination and harassment

	2025	2024	Δ YoY
Number of all reported cases/hints	5	4	+25%
Disciplinary action related to discrimination and harassment	1	1	0%
Fines, penalties, and compensation for damages	—	—	n/a

No fines, sanctions, or compensation payments were incurred in the reporting year as a result of the disclosed incidents; the total amount was €0. This was reconciled with the relevant item in the consolidated financial statements; due to the absence of any fines, sanctions, and compensation payments, there were no reconciliation differences.

There were also no serious human rights violations involving the Company's own workforce identified during the reporting period, including no cases of forced labor, human trafficking, or child labor. The total amount of fines, sanctions, and compensation payments related to such incidents also amounted to EUR 0 and was reconciled with the relevant item in the consolidated financial statements.

Customers and end-users

Strategy, business model, and value chain

TeamViewer systematically considers the interests, rights, and protection of consumers and end-users in its corporate strategy and business model. Data protection, IT and product security, and compliance with industry standards and legislation remain top priorities. The Double Materiality Assessment confirms these issues as key factors for the value chain. More details can be found in Chapter B_4.1 "General information" of the Sustainability Statement.

As a globally operating software Company, TeamViewer is exposed to potential risks related to cyberattacks, data breaches, and product misuse. At the same time, its products enable end-users worldwide to securely control IT systems and business processes digitally. The impact affects both TeamViewer's own operations and its downstream value chain, and particularly the use of its products by end-users, businesses, and business partners in all markets where TeamViewer operates.

Data protection, IT and product security, and compliance with industry standards and legislation are top priorities for TeamViewer. The Company continuously invests in internal policies, preventive measures, expansion of security applications, and adherence to legal requirements, as explained in Chapter B_1.6 "Security and data protection" of the Annual Report

The Group-wide opportunity and risk management system systematically identifies, assesses, and manages these risks and opportunities. Responsibility lies with the Management Board; operational implementation and monitoring are carried out by specialized functions, particularly in the area of information security. Further details can be found in Chapter B_6 "Opportunities and risk report" of the Management Report.

Scope of disclosure and affected consumer groups

Disclosure under ESRS 2 covers all consumers and end-users who are likely to be materially affected by TeamViewer's business activities. This includes effects arising from TeamViewer's own business activities as well as from the downstream value chain, and particularly from the use of its products and services by

- private customers,
- small and medium-sized enterprises, and
- large companies and public institutions.

in all geographic regions where TeamViewer offers products.

Potential material negative impacts arise particularly in connection with data protection, IT and product security, and product misuse. These impacts are categorized as follows:

- Systemic or potentially widespread impacts: Risks to data protection and information security that can fundamentally affect all user groups in all markets where the software is used (e.g., in the case of cyberattacks or vulnerabilities).
- Case-specific impacts: Incidents attributable to individual products, specific use cases, or concrete acts of misuse (e.g., fraudulent use of individual licenses).

TeamViewer addresses both types of impact through preventive, technical and organizational measures, in addition to clearly defined response and escalation processes.

All customer groups – private customers, small and medium-sized businesses, and large corporations – can be equally affected by the impact of TeamViewer products. The potential risk of damage depends on the number of products used, the active connections, the respective IT environment, and the security precautions in place. To avoid negative impacts on the protection of personal data, TeamViewer has established a comprehensive privacy management framework.

TeamViewer pursues a holistic approach to ensuring data protection, IT and product security, and compliance with industry standards and legal requirements. The Company continuously invests in internal guidelines, preventative measures, and the expansion of security applications. The Group-wide IT and product security strategy is implemented by a specialized team led by the CISO, which acts as a central interface both internally and externally. This team receives inquiries, requests, and requirements from customers, auditors, and external parties and ensures their implementation within the organization.

As part of the GLER (German Law Enforcement Request) process, TeamViewer has established structured procedures to handle requests from authorities and affected parties efficiently and in compliance with the law. The validity of each request is verified, processing follows the four-eyes principle, and all processes are documented. Collaboration with the Trust & Safety Team and the Finance Department ensures that measures such as license suspension or the release of information are only carried out upon presentation of official requests for information (e.g., from the public prosecutor's office) or court orders.

Responses to authorities are generally electronically signed and sent, taking specific requirements into account. The processes are designed to ensure that the interests and protection of those affected are always safeguarded. Information is only released to the extent explicitly stated in the official request for information.

TeamViewer works closely with external partners, regulatory authorities, and law enforcement agencies to investigate cases of abuse and strengthen fraud prevention. Continuous process improvement is ensured through regular audits, feedback loops, and the integration of external expertise. In this way, TeamViewer guarantees a high level of transparency, compliance, and protection for all users and partners.

TeamViewer provides its end-users with a variety of secure and transparent reporting channels to quickly and easily report incidents, security concerns, or suspected fraud. Through the publicly accessible Trust Center, users can access security-related information at any time and report suspicious activity or misuse via an integrated form. In addition, TeamViewer offers a dedicated privacy contact channel (privacy@teamviewer.com) for data protection-related inquiries and a security report channel for vulnerability reports in accordance with the Company-wide vulnerability disclosure policy.

Complaints and complex cases are handled according to a clearly defined escalation path. This includes internal review by the compliance team, consultation with the data protection officer, and – if necessary – collaboration with external partners or law enforcement agencies. All steps are carried out according to the four-eyes principle and are documented to ensure transparency and traceability.

Furthermore, TeamViewer proactively informs its end-users about security measures and offers practical tips on fraud prevention in its blog and FAQ sections. These mechanisms ensure that consumer and end-user requests are processed quickly, securely, and in compliance with regulations.

Material impacts, risks, and opportunities

Policies for consumers and end-users

The Group-wide IT and product security strategy forms the binding framework for the protection of consumers and end-users. Operational responsibility lies with the Chief Information Security Officer (CISO). Three specialized organizational units implement the strategy. External security service providers support this through defined auditing and consulting services.

The product security policy aims to systematically minimize security risks, prevent data breaches, and ensure the integrity, availability, and confidentiality of products and services. It specifically addresses risks arising from cyberattacks, potential misconfigurations, misuse, and misapplication by end-users.

To ensure the highest possible level of IT security and cyber hygiene, TeamViewer continuously raises awareness among all employees. Internal guidelines and frameworks provide practical guidance and promote a strong security culture. Monthly training courses impart advanced knowledge of attack patterns and defense measures.

The policy is monitored through regular risk analyses, security audits, penetration tests, automated system checks, and continuous monitoring of security-relevant events by the central Security Operations Center. Results and areas for improvement are systematically escalated to the CISO.

TeamViewer continues to pursue a best-of-breed approach in its IT security strategy, integrating world-leading solutions into a comprehensive protection concept. The security applications used are reviewed daily and adapted to current threat landscapes.

A manual published on the website provides end-users with transparent information about the Company's security concepts – from software development and product functions to security settings in applications. Detailed explanations can be found in Chapter B_1 "Group fundamentals" of the Management Report.

TeamViewer has established various processes and mechanisms to protect the human rights of consumers and end-users. End-users, employees, and other interested parties can report irregularities or violations at any time via the "SpeakUp" whistleblower and complaint system. In the 2025 fiscal year, no reports of violations of the United Nations Guiding Principles, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises were received.

With the Code of Conduct and the Supplier and Business Partner Code of Conduct, TeamViewer – as well as its suppliers – commits to complying with legal requirements and international guidelines. Further information on compliance can be found in Chapter B_4.4 "Governance" of the Sustainability Statement.

Engagement with customers and end-users

TeamViewer maintains a continuous dialogue with its end-users to incorporate their requirements early on in product development and ensure an optimal user experience. For larger corporate customers, TeamViewer offers premium support with a dedicated contact person available 24/7 for technical support as well as feedback and suggestions for improvement.

All end-users can contact the support team by phone, chat, or web form during normal business hours on weekdays. In addition, an online community with over 600,000 members offers space for exchange and direct feedback to TeamViewer.

In the 2025 fiscal year, TeamViewer strategically expanded its dialogue with end-users. The goal was to strengthen transparency and trust and to systematically incorporate end-user perspectives into the evaluation of service quality. To this end, end-users were involved in tracking relevant performance indicators, particularly regarding product functionality, security, and service availability.

Through structured feedback processes, various exchange formats, and digital reporting and contact channels, end-users were able to directly communicate their experiences, expectations, and concerns. TeamViewer analyzed the insights gained and systematically incorporated them into the continuous improvement of products, security measures, and support processes, as well as into product development. In this way, consumer feedback served as input for prioritized development decisions, including optimizing user-friendliness, expanding features, and strengthening the security architecture.

To promote transparency, TeamViewer operates a publicly accessible status page that provides real-time updates on the operational status of its services, as well as information on maintenance windows and outages. This platform allows end-users to track service quality in real time and serves as a central basis for proactive communication in the event of incidents or escalations.

Through this continuous and structured interaction, TeamViewer ensures that the end-users perspective is considered in the evaluation and further development of service quality, product safety, and data protection. In doing so, the Company contributes to the sustainable increase of customer satisfaction, the protection of end-users interests, and compliance with regulatory requirements in accordance with the ESRS S4 guidelines.

To increase security, TeamViewer has set up a website where end-users can report fraud attempts. A public bug bounty program is intended to motivate security researchers to identify and report vulnerabilities in the software.

Actions, prevention, and risk management

TeamViewer has its IT infrastructure, its entire product and solution portfolio, and relevant suppliers audited by international security service providers at least annually. Comprehensive tests were also conducted in 2025 to further improve product and IT security. Internal security experts discuss the results and recommended measures in the biweekly Security Steering Board, which also includes two members of the Management Board. The board informs the full Management Board as needed. The Management Board reports strategic cybersecurity topics to the Supervisory Board on a regular basis.

All data centers where TeamViewer processes data are certified according to ISO 27001. In the 2025 fiscal year, all existing certifications were successfully renewed as part of the annual recertification process in accordance with the requirements of the respective standards. This includes

- ISO 27001 for the ISMS,
- HIPAA/HITECH compliance for the protection of sensitive health data across the entire product and solutions portfolio, and
- SOC 2 and SOC 3 for the entire product and solutions portfolio.

New additions include

- CSA STAR Level 2 for cloud services,
- BSI C5 for the Tensor and the classic TeamViewer remote product,
- NIST 800-53 for the DEX product (through the integration of 1E),
- TX-RAMP for compliance with Texas requirements for cloud services for the DEX product (through the integration of 1E), and
- DCB-129 for processing health data in the UK market for the Frontline product.

The TISAX label for the Tensor product and the classic TeamViewer remote product remains valid until 2026.

In the BitSight Security Rating, TeamViewer continued to be ranked in the highest category for the 2025 fiscal year. This places the Company firmly among the top 1% of technology companies worldwide – as measured against a benchmark of over 100,000 companies in the software industry. An “A” rating from SecurityScorecard further confirms this leading position and underscores the consistent implementation of the highest security standards.[1] BitSight and SecurityScorecard assess the cybersecurity performance of organizations using external, objective data. BitSight analyzes publicly available indicators such as malware infections, botnet activity, and security configurations to create a risk-based scoring model. SecurityScorecard utilizes over 79 signals across ten risk categories (e.g., network and application security) and aggregates them into an overall score (0–100) and a letter grade (A–F). Both ratings are updated daily and correlate with the risk of security incidents.

[1] https://securityscorecard.com/security-rating/teamviewer.us

In addition to IT and product security, the security concept also encompasses the physical security of all locations. TeamViewer annually reviews the security status of its buildings – both existing and new – using a standardized procedure. This ensures systematic and comparable compliance with defined security goals.

A specialized team develops technical security measures to protect end-users from fraud and abuse. These measures were further expanded during the reporting year.

The continuous monitoring and evaluation of security measures is automated and encompasses all security-relevant processes. The Information Security Team regularly analyzes the results and assesses the effectiveness of the implemented measures.

Through its website and blog, TeamViewer provides information materials that educate end-users about fraud risks. The content includes practical tips for identifying and avoiding phishing and social engineering attacks. Suspicious activity can be reported via an online form.

TeamViewer actively combats cybercrime groups seeking to abuse its platform. In 2025, the Company again cooperated with law enforcement agencies and provided information to prevent fraudulent activities.

The publicly accessible Trust Center is continuously being expanded. New tools enable more efficient processes and transparent information channels. End-users can conduct security audits independently and track compliance with standards. TeamViewer continuously reviews its security processes to continuously improve data and process integrity.

As a certified member of the Forum of Incident Response and Security Teams (FIRST), TeamViewer actively participates in the international exchange on threats. The Company is also a member of the Stop Scams UK initiative. It is also a member of the Global Anti-Scam Alliance (GASA) – which informs consumers worldwide about fraud and promotes protective measures. The initiative is supported by authorities, government agencies, and consumer protection organizations.

The IT and product security teams, led by the Chief Information Security Officer (CISO), implement all measures. They have an annual budget that can be flexibly expanded as needed to quickly remediate identified threats.

Metrics and targets related to consumers and end-users

TeamViewer has defined measurable, results-oriented and time-bound goals for the protection of consumers and end-users, based on which progress is systematically monitored and controlled.

A key objective in the area of information security is to achieve the highest rating in the BitSight Security Rating annually. This objective is continuously pursued and encompasses all of TeamViewer's own business operations as well as its product-related IT infrastructure. Upstream value chain stages are not included in the scope of this objective. Achievement of this objective is measured using the external BitSight score, which assesses cybersecurity performance based on objective, publicly available indicators. The geographic scope of this objective includes all countries in which TeamViewer offers products. The CISO is responsible for defining and monitoring the target in consultation with the Management Board and with the involvement of relevant internal stakeholders. This target was achieved in the 2025 fiscal year: TeamViewer once again achieved the highest rating category in the BitSight Security Rating.

Another objective concerns the prevention of critical security incidents. For the 2025 fiscal year, the target was to record no critical security incidents as defined in the information security management system (ISMS). Achievement of this target is measured by the number of incidents classified accordingly. This target was met in the reporting year; no critical security incidents occurred.

TeamViewer collects all security-relevant key performance indicators (KPIs) quarterly and reviews them in the Security Steering Board. Deviations from the defined target values lead to documented corrective and improvement measures, the implementation of which is tracked.

4 Governance

Governance processes, controls, and procedures

The Management Board and Supervisory Board of TeamViewer SE bear overall responsibility for ethical, transparent, and legally compliant corporate governance. They define ethical standards, implement regulatory requirements, and ensure the integrity of management through clear control and monitoring mechanisms.

The Management Board is responsible for the operational implementation of the Business Conduct Guidelines. These guidelines form the basis for Group-wide compliance with legal and internal requirements. TeamViewer continuously monitors their implementation and effectiveness, reviews them at least annually, and adjusts them as needed.

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 oversees the activities of the Management Board and ensures transparency and accountability. It addresses governance, compliance, or risk issues at least quarterly during its regular meetings. Additional details are available in Chapter B_4.1 "General information" of the Sustainability Statement.

Material impacts, risks, and opportunities

Procedures for identifying material impacts, risks, and opportunities

TeamViewer operates a Group-wide risk management system that ensures the early identification, assessment, control, and monitoring of material risks. The system explicitly includes risks and opportunities related to corporate governance, compliance, and social and environmental factors.

The identification and assessment take place as part of the semi-annual risk inventory. TeamViewer reviews material governance-related risks at least once a year and integrates them into risk management measures as needed.

The procedures for identifying the material impacts, risks, and opportunities can be found in the "Double Materiality Assessment" section of Chapter B_4.1 "General information" in the Sustainability Statement.

Corporate governance and corporate culture targets and actions

TeamViewer aims to establish an ethical and compliant corporate culture throughout the entire group. The definition and prioritization of goals is carried out with the involvement of relevant internal stakeholders. This is based on a compliance management system (CMS) that uses a risk-based approach and is improved continuously. The CMS ensures that all employees and relevant business partners act in accordance with applicable law, international standards, and internal guidelines. TeamViewer is committed to complying with all relevant laws and regulations and to implementing its own internal standards for ethical and integrity-based conduct.

Progress is measured annually, using the previous year as a reference year, while the current fiscal year is defined as the target period. TeamViewer reviews target achievement through annual compliance monitoring, which is based on defined indicators, audit results, training rates, whistleblower statistics, and structured risk analyses. Intermediate milestones are set when risk-relevant or regulatory frameworks change.

The methodology used is based on recognized compliance standards such as ISO 37301, includes a systematic risk and control analysis, and takes into account external regulatory developments such as the EU CSRD and the EU Whistleblower Directive. The underlying assumptions consider industry-specific risk factors, geographic characteristics, and the overarching context of sustainable corporate governance.

The CMS is continuously applied and reviewed annually for adequacy and effectiveness. TeamViewer implements identified improvement measures within twelve months of their discovery. The Group-wide compliance organization is responsible for reviewing, adhering to, and updating compliance processes, as well as for assessing and mitigating compliance risks. It is responsible for the implementation, monitoring, and further development of the CMS. The central body is the Compliance Board, headed by the Compliance Office. The Compliance Board reports quarterly to the Management Board and the Audit Committee of the Supervisory Board, thus ensuring a clear governance structure with defined responsibilities and reporting lines.

A key component of the CMS is raising awareness of compliance issues among all employees. This includes mandatory confirmation of the Code of Conduct during onboarding, as well as regular compliance training. The goal is to ensure that 100% of employees are continuously aware of compliance issues by the end of each fiscal year. The CMS requirements are documented in writing and reinforced through internal training programs.

The CMS encompasses all necessary measures and processes to ensure compliance with laws and internal regulations. In addition, whistleblower channels (whistleblowing systems) exist, enabling employees and business partners to report violations confidentially. TeamViewer guarantees whistleblower protection from reprisals. Violations of compliance requirements are subject to clearly defined escalation and sanction processes.

Compliance aspects are integrated into the compensation policy for executives. Adherence to compliance regulations and the promotion of an ethical corporate culture are factored into performance evaluations.

TeamViewer measures the effectiveness of its CMS using quantifiable key performance indicators, including the number of training sessions conducted, and the results of annual compliance reviews. The Company also utilizes external validation through ESG rating agencies. TeamViewer has consistently achieved above-average ratings compared to its industry peers for years and strives for continuous improvement in these results.

Code of Conduct

The Code of Conduct is the central, binding guideline for ethical behavior at TeamViewer. It establishes the principles of integrity, transparency, and compliance with the law as defined by the Management Board and forms the basis for responsible conduct throughout the entire Group worldwide.

TeamViewer reviews its Code of Conduct at least annually and updates it as needed. The Company implements and communicates any adjustments resulting from regulatory changes or internal developments within six months of identifying the need for change. This ensures that TeamViewer rules remain current, effective, and applicable at all times – in accordance with the requirements of ESRS G1-MDR-A.68 c.

The Code of Conduct largely governs internal interactions, dealings with business partners, the prevention of corruption, and responsibilities in the areas of data protection, IT security, and the environment. It also serves as an overarching framework for further internal guidelines and procedures.

The Compliance Office continuously reviews the relevance and practical applicability of the Code of Conduct in cooperation with the Compliance Board.

Compliance management system



Other compliance documentation and policies

To ensure compliance with legal and ethical standards throughout the entire value chain, TeamViewer also has a Supplier and Business Partner Code of Conduct, which all suppliers and business partners must sign. This code specifies the expectations for business partners and is an integral part of the Group-wide compliance management system.

TeamViewer reviews all compliance-relevant guidelines at least once annually. The Company implements any necessary updates within twelve months of identifying a need for adjustment. Accompanying training and communication measures are conducted continuously and at least annually to ensure awareness and adherence to the regulations.

TeamViewer is explicitly committed to international human rights standards, including the UN Global Compact and the Universal Declaration of Human Rights. These commitments are permanently enshrined in its policies and apply Company-wide.

Reporting channels

To report violations of applicable laws and regulations, internal policies, or irregularities, all TeamViewer employees have access to various reporting channels. Details regarding these reporting methods can be found on the TeamViewer intranet. Furthermore, all employees receive training on how to use the different channels as part of the onboarding process. 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.

All reports and notifications are treated confidentially. In no case should whistleblowers fear 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 by qualified members of the Compliance team. 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. Furthermore, all employees in the Compliance Office receive annual training.

5 Further information

To comply with its reporting obligations under commercial law, TeamViewer declares the following:

The initial and full application of the European Sustainability Reporting Standards (ESRS) is in accordance with § 315c (3) in conjunction with § 289d of the German Commercial Code (HGB). TeamViewer uses the ESRS as a framework because it is recognized by the European Commission as a binding standard for sustainability reporting.

During the fiscal year, there were no material risks arising from business activities, business relationships, products or services that are very likely to have or will have a serious negative impact on the non-financial aspects pursuant to § 289c HGB.

The information required by Article 8 of the EU Taxonomy Regulation (Regulation 2020/852) is included in the environmental information in Chapter B_4 “Sustainability Statement”. The Group’s most important non-financial performance indicators are presented in Chapter B_3 “Economic report” and Chapter B_7 “Outlook” of the Annual Report.

Regarding combating corruption and bribery, TeamViewer states the following:

Corruption and bribery are defined as the abuse of entrusted power for private gain, as well as the granting or acceptance of a benefit to influence a breach of duty. Ethical and transparent business conduct among employees, suppliers, and business partners is a matter of course for TeamViewer. TeamViewer is committed to complying with all applicable laws and regulations in all its business activities. This includes adherence to numerous legal anti-corruption regulations and fair conditions in the business, marketing, and competitive environments. Internal guidelines for combating corruption and bribery have been adopted and are binding. The underlying principles, processes, and reporting channels are set out 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.

All employees participate in training at least once a year. In addition, due diligence checks are conducted on suppliers and business partners to ensure compliance with the guidelines.

The implementation of and compliance with the Anti-Bribery and Anti-Corruption Policy is reported quarterly by the department heads to the Compliance Department. Violations and observations can be reported – also anonymously – via the whistleblower system.

TeamViewer maintains a strict policy of zero tolerance towards extremist thinking, offensive behavior, and any form of propaganda within its organization and business activities. The Company is committed to fostering a respectful, inclusive, and safe environment for all employees, partners, and stakeholders. TeamViewer is also committed to integrity and transparent business practices.

The Company does not engage in lobbying, political advocacy, or political financing in any country. Furthermore, TeamViewer does not support, endorse, or favor any political organizations or movements. This commitment to neutrality and respect is reflected in all aspects of TeamViewer’s operations and is integral to its corporate culture and compliance framework.

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	8
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	9
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	9
9	ESRS 2	Strategy	SBM-2	General information	Interests and views of stakeholders	4
10	ESRS 2	Strategy	SBM-3	General information	Material impacts, risks and opportunities and their interaction with strategy and business model	6 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	6
16	ESRS E1	Impact, risk and opportunity management	IRO-1	Environment	Description of the process to identify and assess material impacts, risks and opportunities	4
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	30
20	ESRS E1	Impact, risk and opportunity management	E1-3	Environment	Actions and resources in relation to climate change policies	14
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	14
23	ESRS E1	Metrics and targets	MDR-M	Environment	Metrics in relation to material sustainability matters	31 f.
24	ESRS E1	Metrics and targets	E1-5	Environment	Energy consumption and mix	18
25	ESRS E1	Metrics and targets	E1-6	Environment	Gross Scopes 1, 2, 3 and Total GHG emissions	15
26	ESRS E1	Metrics and targets	E1-7	Environment	GHG removals and GHG mitigation projects financed through carbon credit	21
27	ESRS S1	Strategy	SBM-2	Social responsibility	Interests and views of stakeholders	4
28	ESRS S1	Strategy	SBM-3	Social responsibility	Material impacts, risks and opportunities and their interaction with strategy and business model	13
29	ESRS S1	Impact, risk and opportunity management	MDR-P	Social responsibility	Policies adopted to manage material sustainability matters	13
30	ESRS S1	Impact, risk and opportunity management	S1-1	Social responsibility	Policies related to own workforce	28
31	ESRS S1	Impact, risk and opportunity management	S1-2	Social responsibility	Processes for engaging with own workforce and workers' representatives about impacts	29
32	ESRS S1	Impact, risk and opportunity management	S1-3	Social responsibility	Processes to remediate negative impacts and channels for own workforce to raise concerns	29
33	ESRS S1	Impact, risk and opportunity management	MDR-A	Social responsibility	Actions and resources in relation to material sustainability matters	30
34	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	30 f.
35	ESRS S1	Metrics and targets	MDR-T	Social responsibility	Tracking effectiveness of policies and actions through targets	15

#	Standard	Topic	No.	Section of report	Name of Disclosure Requirement	Page
36	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	29 f.
37	ESRS S1	Metrics and targets	MDR-M	Social responsibility	Metrics in relation to material sustainability matters	15 f.
38	ESRS S1	Metrics and targets	S1-6	Social responsibility	Characteristics of the undertaking's employees	31 f.
39	ESRS S1	Metrics and targets	S1-7	Social responsibility	Characteristics of non-employees in the undertaking's own workforce	28
40	ESRS S1	Metrics and targets	S1-9	Social responsibility	Diversity metrics	31
41	ESRS S1	Metrics and targets	S1-16	Social responsibility	Remuneration metrics (pay gap and total remuneration)	33
42	ESRS S1	Metrics and targets	S1-17	Social responsibility	Incidents, complaints and severe human rights impacts	34
43	ESRS S4	Strategy	SBM-2	Social responsibility	Interests and views of stakeholders	4
44	ESRS S4	Strategy	SBM-3	Social responsibility	Material impacts, risks and opportunities and their interaction with strategy and business model	6
45	ESRS S4	Impact, risk and opportunity management	MDR-P	Social responsibility	Policies adopted to manage material sustainability matters	13
46	ESRS S4	Impact, risk and opportunity management	S4-1	Social responsibility	Policies related to consumers and end-users	34
47	ESRS S4	Impact, risk and opportunity management	S4-2	Social responsibility	Processes for engaging with consumers and end-users about impacts	36
48	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
49	ESRS S4	Impact, risk and opportunity management	MDR-A	Social responsibility	Actions and resources in relation to material sustainability matters	15
50	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	36
51	ESRS S4	Metrics and targets	MDR-T	Social responsibility	Tracking effectiveness of policies and actions through targets	15
52	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
53	ESRS S4	Metrics and targets	MDR-M	Social responsibility	Metrics in relation to material sustainability matters	15
54	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
55	ESRS G1	Impact, risk and opportunity management	MDR-P	Corporate governance	Policies adopted to manage material sustainability matters	13
56	ESRS G1	Impact, risk and opportunity management	G1-1	Corporate governance	Business conduct policies and corporate culture	41 f.

#	Standard	Topic	No.	Section of report	Name of Disclosure Requirement	Page
57	ESRS G1	Impact, risk and opportunity management	MDR-A	Corporate governance	Actions and resources in relation to material sustainability matters	15
58	ESRS G1	Metrics and targets	MDR-T	Corporate governance	Tracking effectiveness of policies and actions through targets	13

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	Data-point	Name	SFDR reference[1]	Pillar 3 reference[2]	Benchmark Regulation reference[3]	EU Climate Law reference[4]	Materiality for TeamViewer	Section
ESRS 2 GOV-1	21d	Board's gender diversity	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816[5], Annex II		Material	Composition and diversity of the management and supervisory bodies
ESRS 2 GOV-1	21e	Percentage of board members who are independent			Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	Composition and diversity of the management and supervisory bodies
ESRS 2 GOV-4	30	Statement on due diligence	Indicator number 10 Table #3 of Annex 1				Material	Due diligence compliance and risk management in relation to sustainability
ESRS 2 SBM-1	40d (i)	Involvement in activities related to fossil fuel activities	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	40d (ii)	Involvement in activities related to chemical production	Indicator number 9 Table #2 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		Non-material	

List of datapoints from other EU legislation

Disclosure requirement	Data-point	Name	SFDR reference[1]	Pillar 3 reference[2]	Benchmark Regulation reference[3]	EU Climate Law reference[4]	Materiality for TeamViewer	Section
ESRS 2 SBM-1	40d (iii)	Involvement in activities related to controversial weapons	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	
ESRS 2 SBM-1	40d (iv)	Involvement in activities related to cultivation and production of tobacco			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Non-material	
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050				Regulation (EU) 2021/1119, Article 2 (1)	Material	Targets and actions related to climate change
ESRS E1-1	16g	Undertakings excluded from Paris-aligned Benchmarks		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, Article12.1 (d) to (g), and Article 12.2		Material	Strategy, business model, and value chain
ESRS E1-4	34	GHG emission reduction targets	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	Targets and actions related to climate change

List of datapoints from other EU legislation

Disclosure requirement	Data-point	Name	SFDR reference[1]	Pillar 3 reference[2]	Benchmark Regulation reference[3]	EU Climate Law reference[4]	Materiality for TeamViewer	Section
ESRS E1-5	38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				Non-material	
ESRS E1-5	37	Energy consumption and mix	Indicator number 5 Table #1 of Annex 1				Material	Energy consumption and mix
ESRS E1-5	40–43	Energy intensity associated with activities in high climate impact sectors	Indicator number 6 Table #1 of Annex 1				Non-material	
ESRS E1-6	44	Gross Scope 1, 2, 3 and Total GHG emissions	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	Total GHG emissions
ESRS E1-6	53–55	Gross GHG emissions intensity	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	GHG intensity per net revenue
ESRS E1-7	56	GHG removals and carbon credits				Regulation (EU) 2021/1119, Article 2(1)	Non-material	

List of datapoints from other EU legislation

Disclosure requirement	Data-point	Name	SFDR reference[1]	Pillar 3 reference[2]	Benchmark Regulation reference[3]	EU Climate Law reference[4]	Materiality for TeamViewer	Section
ESRS E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Material	Disclosure Requirement introduced gradually
ESRS E1-9	66a, 66c	Disaggregation of monetary amounts by acute and chronic physical risk / Location of significant assets at material physical risk		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	67c	Breakdown of the carrying value of its real estate assets by energy-efficiency classes		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	69	Degree of exposure of the portfolio to climate- related opportunities			Delegated Regulation (EU) 2020/1818, Annex II		Material	Disclosure Requirement introduced gradually

List of datapoints from other EU legislation

Disclosure requirement	Data-point	Name	SFDR reference[1]	Pillar 3 reference[2]	Benchmark Regulation reference[3]	EU Climate Law reference[4]	Materiality for TeamViewer	Section
ESRS E2-4	28	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	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	
ESRS E3-1	9	Water and marine resources	Indicator number 7 Table #2 of Annex 1				Non-material	
ESRS E3-1	13	Dedicated policy	Indicator number 8 Table 2 of Annex 1				Non-material	
ESRS E3-1	14	Sustainable oceans and seas	Indicator number 12 Table #2 of Annex 1				Non-material	
ESRS E3-4	28c	Total water recycled and reused	Indicator number 6.2 Table #2 of Annex 1				Non-material	
ESRS E3-4	29	Total water consumption in m^3 per net revenue on own operations	Indicator number 6.1 Table #2 of Annex 1				Non-material	
ESRS 2 IRO-1 E4	16a (i)		Indicator number 7 Table # 1 of Annex 1				Non-material	
ESRS 2 IRO-1 E4	16b		Indicator number 10 Table # 2 of Annex 1				Non-material	
ESRS 2 IRO-1 E4	16c		Indicator number 14 Table # 2 of Annex 1				Non-material	
ESRS E4-2	24b	Sustainable land/ agriculture practices or policies	Indicator number 11 Table # 2 of Annex 1				Non-material	
ESRS E4-2	24c	Sustainable oceans/seas practices or policies	Indicator number 12 Table # 2 of Annex 1				Non-material	
ESRS E4-2	24d	Policies to address deforestation	Indicator number 15 Table # 2 of Annex 1				Non-material	
ESRS E5-5	37d	Non-recycled waste	Indicator number 13 Table # 2 of Annex 1				Non-material	

List of datapoints from other EU legislation

Disclosure requirement	Data-point	Name	SFDR reference[1]	Pillar 3 reference[2]	Benchmark Regulation reference[3]	EU Climate Law reference[4]	Materiality for TeamViewer	Section
ESRS E5-5	39	Hazardous waste and radioactive waste	Indicator number 9 Table # 1 of Annex 1				Non-material	
ESRS 2 SBM-3 S1	14f	Risk of incidents of forced labour	Indicator number 13 Table # 3 of Annex 1				Non-material	
ESRS 2 SBM-3 S1	14g	Risk of incidents of child labour	Indicator number 12 Table # 3 of Annex 1				Non-material	
ESRS S1-1	20	Human rights policy commitments	Indicator number 9 Table # 3 of Annex 1 and Indicator number 11 Table # 1 of Annex 1				Material	Policies related to own workforce
ESRS S1-1	21	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8			Delegated Regulation (EU) 2020/1816, Annex II		Material	Policies related to own workforce
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	Indicator number 11 Table # 3 of Annex 1				Non-material	
ESRS S1-1	23	Workplace accident prevention policy or management system	Indicator number 1 Table # 3 of Annex 1				Non-material	
ESRS S1-3	32c	Grievance/complaints handling mechanisms	Indicator number 5 Table # 3 of Annex 1				Material	Procedures for mitigating negative impacts and whistleblowing channels
ESRS S1-14	88b, 88c	Number of fatalities and number and rate of work-related accidents	Indicator number 2 Table # 3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Non-material	
ESRS S1-14	88e	Number of days lost to injuries, accidents, fatalities or illness	Indicator number 3 Table # 3 of Annex 1				Non-material	

List of datapoints from other EU legislation

Disclosure requirement	Data-point	Name	SFDR reference[1]	Pillar 3 reference[2]	Benchmark Regulation reference[3]	EU Climate Law reference[4]	Materiality for TeamViewer	Section
ESRS S1-16	97a	Unadjusted gender pay gap	Indicator number 12 Table # 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Material	Remuneration
ESRS S1-16	97b	Excessive CEO pay ratio	Indicator number 8 Table # 3 of Annex 1				Material	Remuneration
ESRS S1-17	103a	Incidents of discrimination	Indicator number 7 Table # 3 of Annex 1				Material	Discrimination, complaints, and human rights
ESRS S1-17	104a	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	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 SBM-3 S2	11b	Significant risk of child labour or forced labour in the value chain	Indicator number 12 and 13 Table # 3 of Annex 1				Non-material	
ESRS S2-1	17	Human rights policy commitments	Indicator number 9 Table # 3 of Annex 1 and Indicator number 11 Table # 1 of Annex 1				Non-material	
ESRS S2-1	18	Policies related to value chain workers	Indicator number 11 and 4 Table # 3 of Annex 1				Non-material	
ESRS S2-1	19	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	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	

List of datapoints from other EU legislation

Disclosure requirement	Data-point	Name	SFDR reference[1]	Pillar 3 reference[2]	Benchmark Regulation reference[3]	EU Climate Law reference[4]	Materiality for TeamViewer	Section
ESRS S2-1	19	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8			Delegated Regulation (EU) 2020/1816, Annex II		Non-material	
ESRS S2-4	36	Human rights issues and incidents connected to its upstream and downstream value chain	Indicator number 14 Table # 3 of Annex 1				Non-material	
ESRS S3-1	16	Human rights policy commitments	Indicator number 9 Table # 3 of Annex 1 and Indicator number 11 Table # 1 of Annex 1				Non-material	
ESRS S3-1	17	Non- respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines	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	36	Human rights issues and incidents	Indicator number 14 Table # 3 of Annex 1				Non-material	
ESRS S4-1	16	Policies related to consumers and end-users	Indicator number 9 Table # 3 of Annex 1 and Indicator number 11 Table # 1 of Annex 1				Material	Material impacts, risks, and opportunities
ESRS S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	Indicator number 10 Table # 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Material	Material impacts, risks, and opportunities
ESRS S4-4	35	Human rights issues and incidents	Indicator number 14 Table # 3 of Annex 1				Material	Discrimination, complaints and human rights

List of datapoints from other EU legislation

Disclosure requirement	Data-point	Name	SFDR reference[1]	Pillar 3 reference[2]	Benchmark Regulation reference[3]	EU Climate Law reference[4]	Materiality for TeamViewer	Section
ESRS G1-1	10b	United Nations Convention against Corruption	Indicator number 15 Table # 3 of Annex 1				Non-material	
ESRS G1-1	10d	Protection of whistleblowers	Indicator number 6 Table # 3 of Annex 1				Non-material	
ESRS G1-4	24a	Fines for violation of anti-corruption and anti-bribery laws	Indicator number 17 Table # 3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		Non-material	
ESRS G1-4	24b	Standards of anti-corruption and anti-bribery	Indicator number 16 Table # 3 of Annex 1				Non-material	

[1] 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).
[2] 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).
[3] 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).
[4] 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).
[5] 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).
[6] 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.).
[7] 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).



TeamViewer SE
Bahnhofsplatz 2
73033 Göppingen
Germany

www.teamviewer.com