

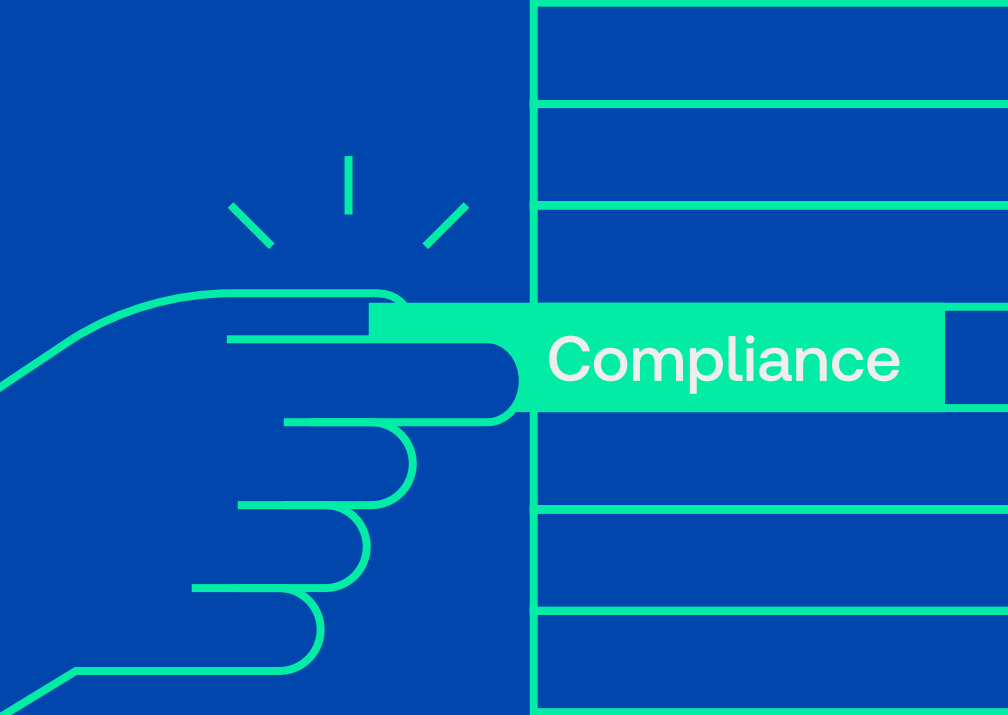


Code of Conduct

Compliance starts with each of us



**Add value.
Inspire trust.**



Compliance

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Dear colleagues,

Add value. Inspire trust. That is our promise to our customers. TÜV SÜD's reputation is built on the technical excellence of our services as well as independence, integrity and compliance with the law in our daily work. At TÜV SÜD, we believe that trust is the foundation of our corporate success.

We support and certify companies and their products around the world according to a wide range of technical standards in order to create added value for our customers. In this regard, our success depends to a large extent on trust in our independence and integrity. TÜV SÜD's reputation in the public sphere and on the market is therefore one of our most valuable assets. Independence, integrity and compliance with the law are therefore the guiding principles of the TÜV SÜD Code of Conduct.

The Code of Conduct forms the cornerstone of our TÜV SÜD Compliance Program and contains the principles upon which our professional activities are based. In order to ensure compliance worldwide, it is particularly important for us that all employees follow the uniform principles of our Code of Conduct, which is binding for all locations worldwide. Please familiarize yourself with the contents of the Code of Conduct and the associated policies.

All TÜV SÜD executives are required to ensure that their employees strictly abide by the TÜV SÜD Code of Conduct and to set an example by actively applying and communicating the principles of our Code of Conduct.

Compliance breaches can have significant consequences, both financial and possibly under criminal law, for TÜV SÜD and the individuals

involved, as well as lasting damage to TÜV SÜD's reputation. Adherence to compliance requirements therefore protects us all. If you become aware of compliance breaches, there are various reporting options – please make use of them. We will respond in a rigorous and appropriate manner to any compliance breaches that have been identified in order to protect the Company and our employees.

Always base the way you behave on the spirit and purpose of the Code of Conduct, even if it does not cover your specific issue, and use your sound judgment. Compliance starts with each of us, with every single TÜV SÜD employee. You and all of us are responsible for how we do business at TÜV SÜD and for ensuring that TÜV SÜD is deservedly perceived as an independent company that operates with integrity and in compliance with the law.

Yours sincerely,



Ishan Palit
Chairman of the Board
of Management,
TÜV SÜD AG



Sabine Nitzsche
Member of the Board
of Management,
TÜV SÜD AG

1. We abide by the law



At TÜV SÜD, we comply with all applicable laws both domestic and foreign in all of our business decisions and actions, and reject unfair commercial practices.



Sustainable business cooperation for the benefit of all can only exist if there is fair competition and strict compliance with the law. Corruption, collusion among competitors, embezzlement and fraud, and similar legal violations distort competition, lead to higher costs, can be associated with significant penalties and reputational damage, and ultimately also jeopardize jobs at TÜV SÜD.

What does this mean for you?

- Be aware of and comply with all applicable rules and regulations (including this Code of Conduct and the applicable policies).
- Evaluate all professional conduct to determine whether it complies with the Code of Conduct, company policies and all applicable laws and regulations.

At TÜV SÜD, we do not tolerate violations of the law and will take appropriate disciplinary action in the event of any violations of legal and/or contractual obligations, irrespective of the sanctions provided under the law.

2. Our responsibility for people and the environment



2.1. We respect human rights, labor and social standards



At TÜV SÜD, we respect internationally recognized human rights and the core labor standards of the International Labor Organization (ILO).

- Our responsibility to respect human rights, labor and social standards applies along our entire value chain, paying special attention to the rights of particularly vulnerable individuals and groups, such as women, children, people with disabilities, migrant workers or indigenous peoples.
- We would like to emphasize our responsibility to abide by the prohibition of all forms of forced labor, slavery and human trafficking, the prohibition of child labor and the prohibition of all forms of discrimination, as well as the freedom of association and the right to collective bargaining and to ensure a safe and healthy working environment. We take the involvement of and dialogue with indigenous peoples seriously and also promote dialogue with our customers where appropriate.



2.2. We treat each other respectfully and fairly and do not discriminate against or harass anyone

At TÜV SÜD, we treat everyone as we would like to be treated: with respect, fairness and an appreciation of diversity. We do not tolerate any form of discrimination, racism, harassment or bullying.

- TÜV SÜD is a global company operating in different countries with different cultures. People with different ethnic and religious backgrounds, world views, disabilities, gender or sexual identity and of different ages are an asset to us. No one may be directly or indirectly discriminated against, sexually harassed or personally belittled on account of any of these characteristics.
- At TÜV SÜD, we aim to provide women and men with equal opportunities for development.

2.3. We comply with the standards on occupational health and safety

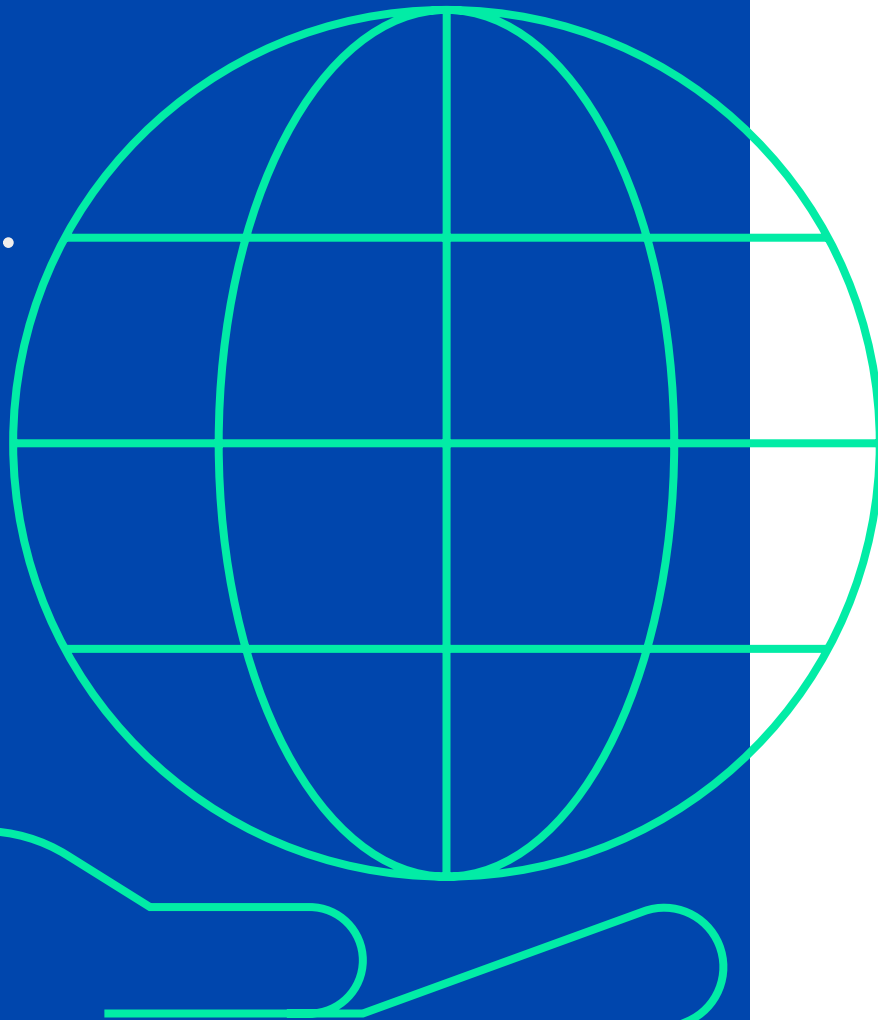


At TÜV SÜD, we comply with the legal and technical requirements and standards on occupational health and safety.



We follow the Vision Zero approach and aim to have zero industrial accidents and work-related illnesses. Our highest priority is to avoid fatal and serious industrial accidents. For us as a technical service provider, where people and their knowledge are our capital, protecting our employees has always been an integral part of our corporate culture.

2.4. We protect the environment

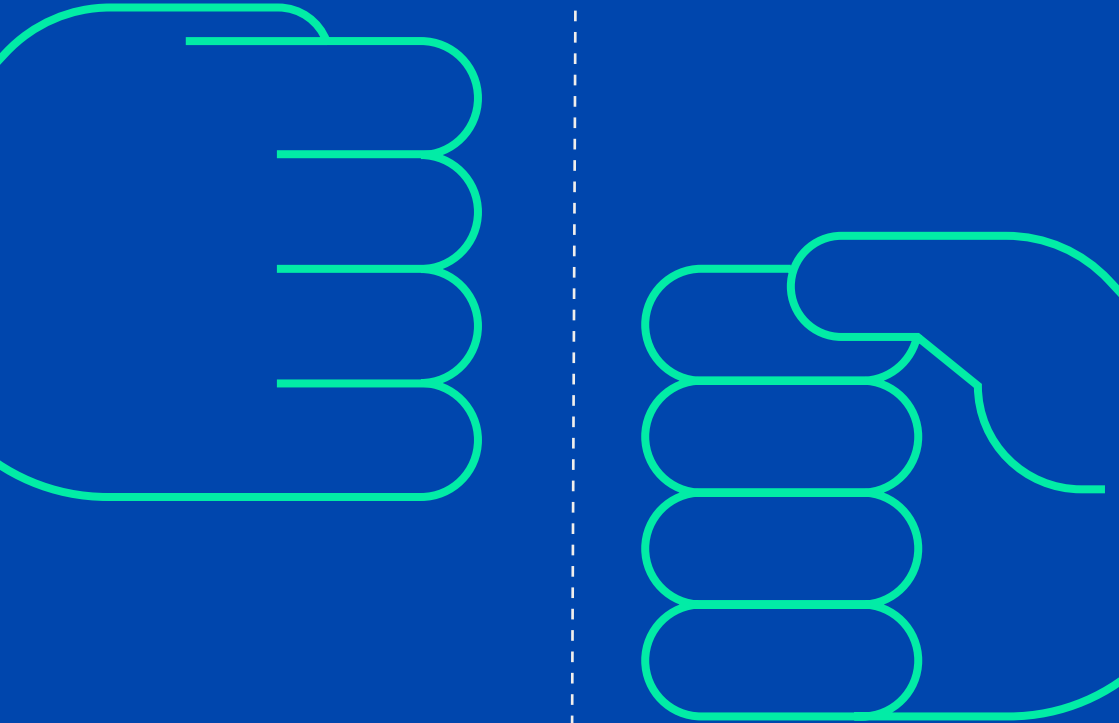


At TÜV SÜD, we design our business activities to be as environmentally friendly as possible and minimize the negative environmental impact of our business activities by reducing energy consumption and the generation of waste, wastewater and emissions as much as possible.

- Compliance with the applicable local environmental laws, regulations and standards is a matter of course for us.
- In this way, as a non-manufacturing company we are also making our contribution to the sustainable use of resources, environmental protection and, in particular, climate protection. Through our actions today and the sustainability of our current business practices and lifestyle, we respect and protect the living conditions of future generations.

3. Our business conduct





3.1. We avoid conflicts of interest

As independence, integrity and trust in our services are the basis of our credibility, we at TÜV SÜD avoid conflicts of interest.

A conflict of interest can arise in various constellations, for example when:

- Private interests of TÜV SÜD employees (potentially) conflict with the interests of TÜV SÜD; or
- Our position as an independent company is jeopardized.

At TÜV SÜD, we also take care to avoid the appearance of a conflict of interest.

3.2.

We only compete based on the benefits of our services and products



At TÜV SÜD, we do not tolerate corruption as it distorts competition and harms people and society.

- Our goal is to avoid the impression that inducements of any kind could be perceived or seen as a type of consideration for a certain, desired behavior. This also applies in particular when dealing with public officials.
- Our employees may therefore not demand, promise, grant or accept any tangible or intangible benefits as a consideration for the purchase of products or services.
- We also ensure that third parties acting on behalf of TÜV SÜD are carefully selected and monitored.

3.3. We do not exercise any undue influence on the competition

At TÜV SÜD, we respect fair and free competition between companies, which is protected by the prevailing competition and antitrust laws.

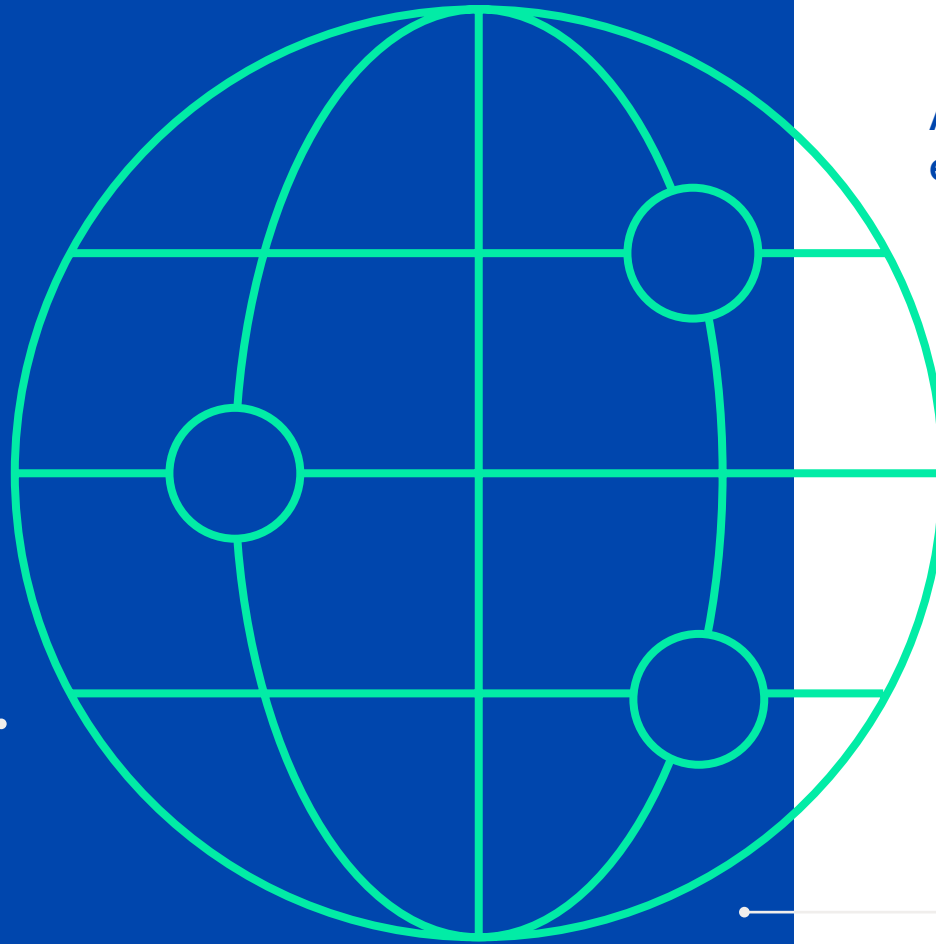
- These regulations prohibit, among other things, companies with a dominant position on the market forming cartels and abusing their market position.
- We trust that we will receive orders because of the quality of our services and our competitive prices and do not participate in arrangements that violate antitrust law or in the inadmissible exchange of information, e.g., about prices, volume, customer information or other business conditions. We also refrain from engaging in any other anti-competitive practices.

3.4. We do not engage in money laundering or terrorist financing



At TÜV SÜD, we help to ensure that assets of illegal origin are not introduced into economic circulation.

- Similarly, we condemn any form of terrorist financing. We therefore comply with the applicable domestic and international laws to combat money laundering and terrorist financing.
- Using an automated sanctions list screening process, we ensure that we are always informed regarding current sanctions lists and check that our debtors and creditors are not on these lists.



At TÜV SÜD, we comply the applicable export control and embargo restrictions.



Export control laws regulate the export and re-exportation of goods and services that can be used for both military and commercial purposes, as well as their transfer within a country. These laws are for the purposes of national security and other aspects or are intended to influence the behavior of a particular country, company or individual. The provision of services by TÜV SÜD may also be subject to such restrictions due to (re-)exportation control and embargo regulations of the Federal Republic of Germany, the European Union, the United States of America and/or other countries.

3.5. We comply with export control regulations

3.6.

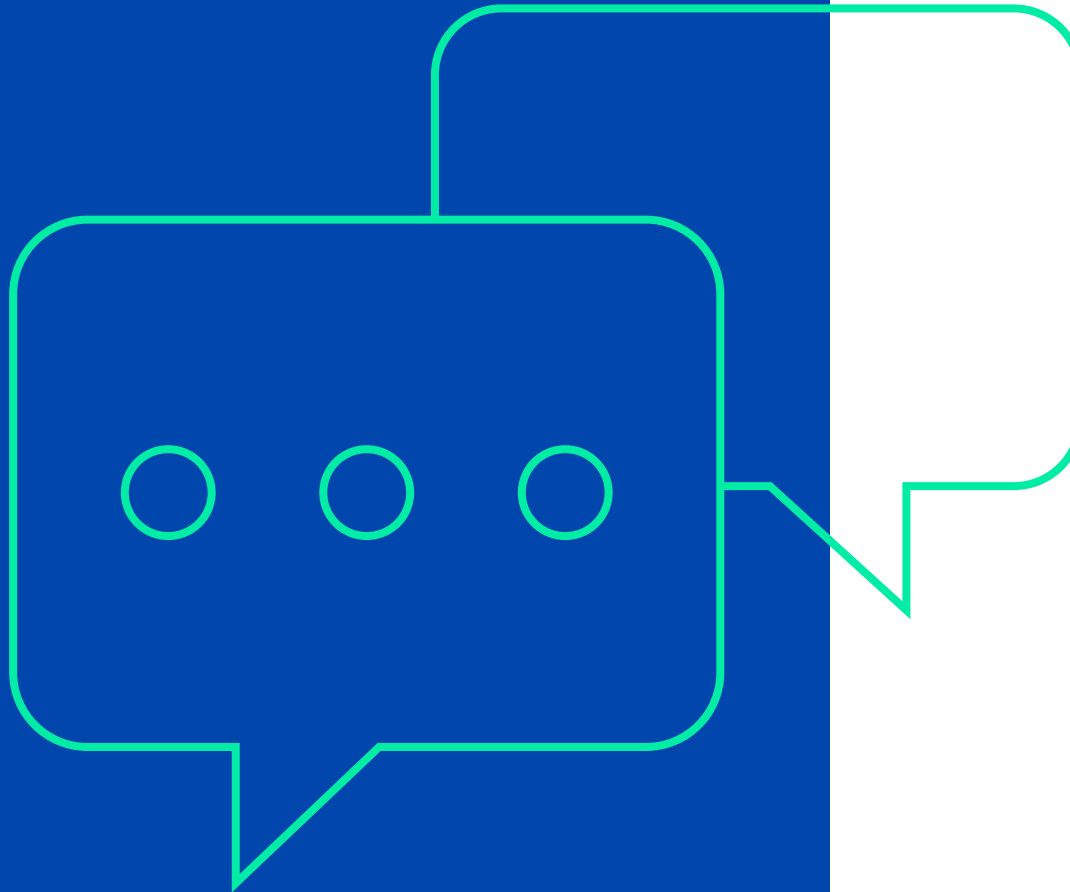
We keep proper records and meet our obligations under tax and customs law



At TÜV SÜD, we are responsible for presenting our business activities in a transparent, complete and accurate manner using our accounting and financial reporting.

- This requires that all records are prepared with accuracy and integrity.
- At TÜV SÜD, we fulfill our tax obligations and ensure this using our internal control system.
- At TÜV SÜD, we comply with the applicable customs regulations.

3.7. We communicate responsibly



At TÜV SÜD, we ensure that our statements are always accurate and transparent. We do not make misleading statements.

- We also ensure that TÜV SÜD brands and certifications are used in an adequate and correct manner.
- At TÜV SÜD, only authorized company spokespersons are permitted to provide information to the press or on social media on behalf of the Company.
- We do not publish confidential or proprietary company information, including when using social media platforms, blogs or other public forums (such as Facebook, LinkedIn, Twitter or Instagram). Even for posts made on a private account, we consider that third parties may understand such posts as an expression of an opinion by TÜV SÜD.

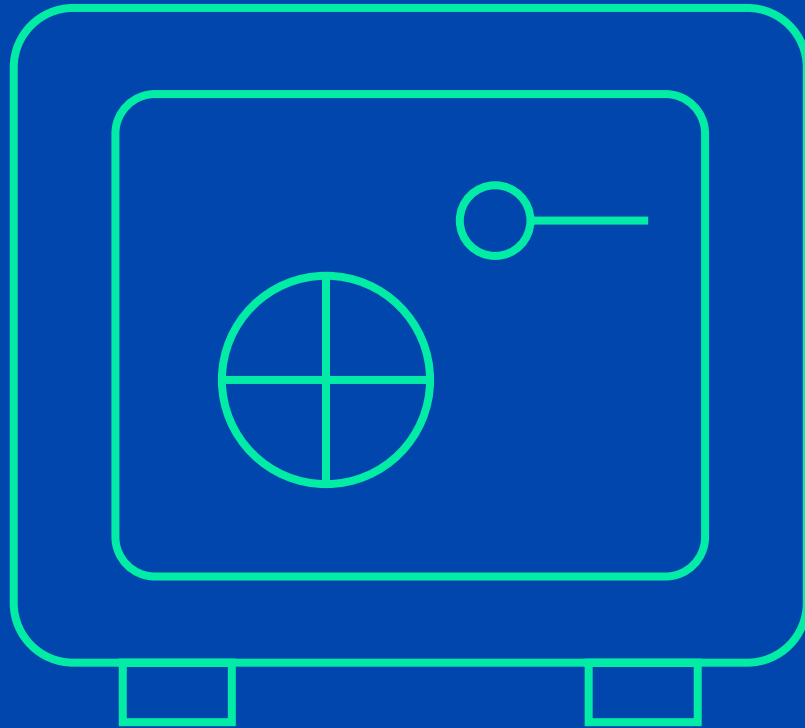
3.8.

We protect company and trade secrets and other confidential and internal information



At TÜV SÜD, we protect our own company and trade secrets as well as other confidential and internal information because, as a technical service provider, we have valuable proprietary expertise as well as a wide range of company and trade secrets that form the basis for our successful business operations.

→ Similarly, we know that we may become aware of the company and trade secrets of third parties in connection with the provision of our services. We also protect these from unauthorized disclosure.



3.9. We treat TÜV SÜD's property and resources with care

At TÜV SÜD, we treat company property with care. We always remember that company property is not for the private benefit of employees.

- Wasting company resources or otherwise handling company assets carelessly or improperly harms us all and the Company. We also take this into consideration when making expenditures on behalf of and for the account of TÜV SÜD.

4.

Our handling of IT systems and personal data



4.1. We secure our IT systems



At TÜV SÜD, ensuring the security of information technology (IT) is very important as it plays a key role in the performance of TÜV SÜD's tasks.

- All major strategic and operational functions and tasks are supported to a large extent by IT. We therefore handle IT, including hardware and software, with care.
- Our employees play an important role in information security, and we train them accordingly in the secure and careful handling of IT.

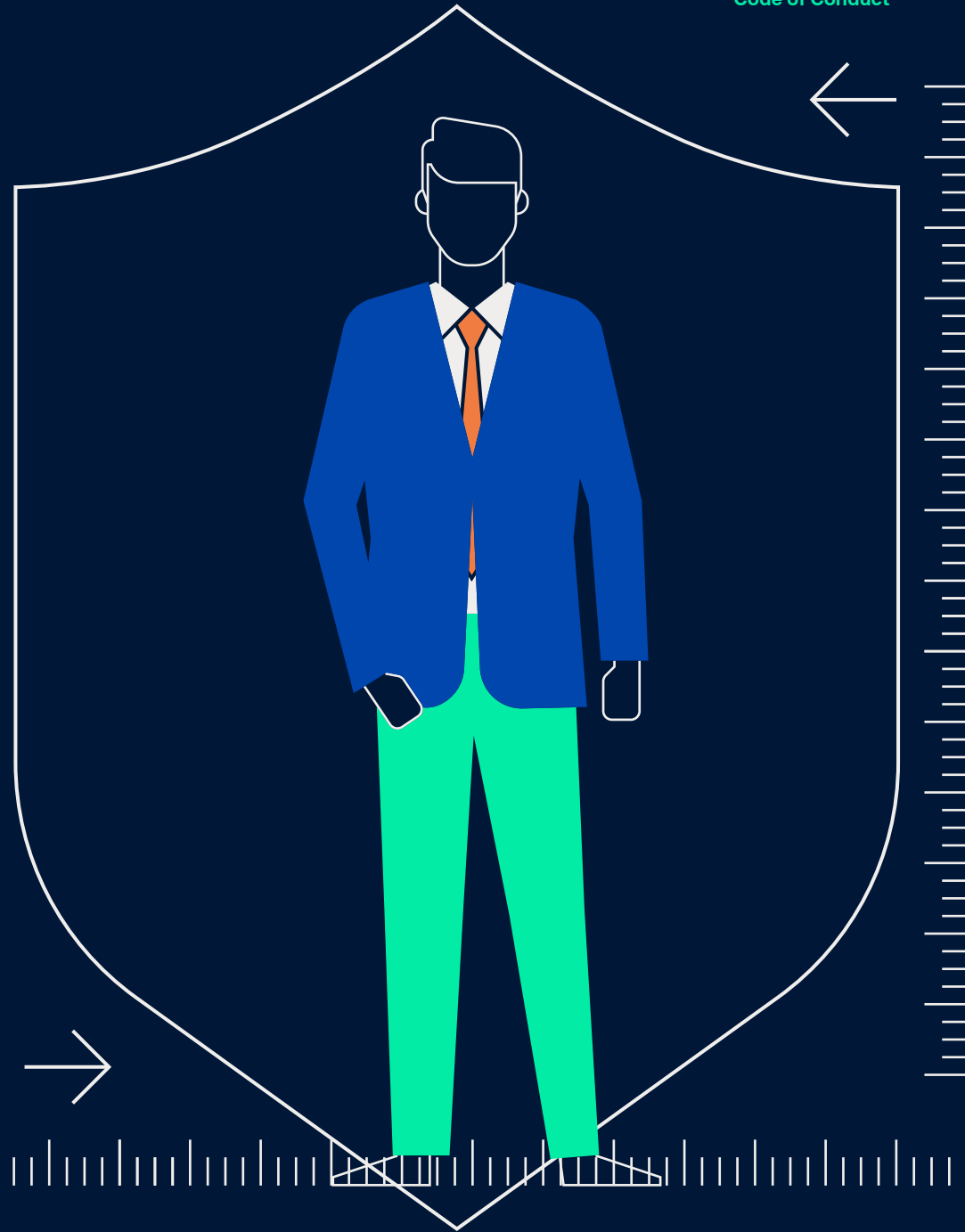
4.2. We protect personal data

At TÜV SÜD, we comply with the current and applicable data protection laws when processing personal data.

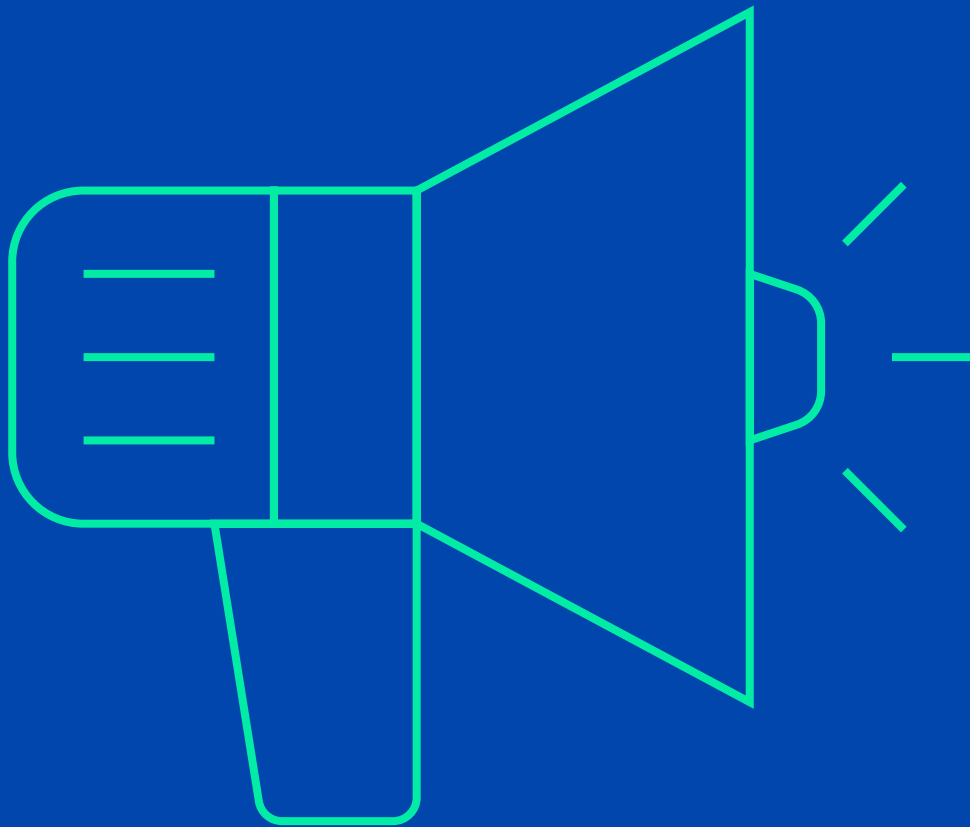
- Regular dialogue with our employees, customers and suppliers is an integral part of our daily work. As a rule, this exchange will include personal data such as the name, address or contact details of our contact persons.
- This personal data is processed exclusively for legitimate purposes, is substantively accurate and is processed and transmitted to other recipients in a manner that ensures the adequate security of the personal data.

5. Our handling of indications of compliance violations and the protection of whistleblowers

Code of Conduct



5.1. How we report and handle indications of compliance violations



At TÜV SÜD, we can address potential compliance violations at any time. The respective manager may be a good contact person for questions regarding compliance and indications of misconduct.

- Those who do not wish to discuss the issue with their manager are free to contact the Compliance Department by email (trustchannel@tuvsud.com), telephone or letter, or to use the TÜV SÜD Trust Channel (<https://www.tuvsud.com/compliance>).
- The Trust Channel provides TÜV SÜD employees and external stakeholders with a confidential and anonymous way to report compliance violations. Reports via the Trust Channel are received by the Global Compliance Office. If whistleblowers set up a mailbox in the Trust Channel, they can communicate anonymously with the Global Compliance Office.

5.2. We protect whistleblowers and abide by the principle of innocent until proven guilty

At TÜV SÜD, we protect any person who, to the best of their knowledge and in good faith, makes a report of a compliance violation.

- These persons will not suffer any disadvantage because of their report.
- This protection does not apply for any person who intentionally or in displaying gross negligence reports inaccurate information about a compliance violation or an allegation. In this case, we reserve the right to take legal and disciplinary action against the whistleblower.
- At TÜV SÜD, we apply the principle of innocent until proven guilty and do not prejudge anybody.

Contact information

Please do not hesitate to contact your Compliance Officer or the Global Compliance Office if you have any questions or have any problems understanding this Code of Conduct. We will be happy to help.

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TÜV-SÜD employees can find the contact details
of contact persons on the intranet:
TÜV SÜD – Legal, Compliance & Insurance Services (itgr.net)

You can also contact us via:
compliance@tuvsud.com

The current version of the Code of Conduct is available online:
<https://www.tuvsud.com/compliance>

Imprint

TÜV SÜD Code of Conduct

Status: July 2025

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Information pursuant to Section 2 (1) DL-InfoV [“Verordnung über Informationspflichten für Dienstleistungserbringer”: German Ordinance on Service Providers’ Duty to Inform] at www.tuvsud.com/imprint

