TÜVNORDGROUP

DECLARATION OF PRINCIPLE OF THE TÜV NORD GROUP
ON THE UPHOLDING OF HUMAN RIGHTS AND PROTECTION OF THE ENVIRONMENT

The business activities of the TÜV NORD GROUP are characterised by the fundamental values laid down in the Group's mission statement and exemplified daily by the employees. These values include responsibility, integrity, sustainability and diversity. As an internationally active company, we consider respect for human rights to be our highest asset and an indispensable part of all our business activities.

The TÜV NORD GROUP is convinced that the observance, protection and advocacy of human rights should be the basis of all sustainable business practices. As an internationally active Group, we take responsibility towards our employees and society. In doing so, we support the United Nations Sustainable Development Goals (SDGs). This responsibility includes both our own business activities and our business relationships along our entire value chain. In our efforts to fulfil this responsibility, we are guided by the following human rights standards and guidelines:

- The United Nations Universal Declaration of Human Rights (UN)
- The UN's Guiding Principles on business and human rights (UNGP)
- The Labour and Social Standards of the International Labour Organization (ILO)
- The OECD Guidelines for Multinational Enterprises
- The Principles of the UN Global Compact

Our internal policies and regulations take into account the content of the international principles for human rights. The TÜV NORD GROUP's Code of Conduct is the basis of our actions and a binding framework for our employees. At the TÜV NORD GROUP, we support our employees in their endeavours to act responsibly and with integrity. The Code of Conduct is the guideline for ethical conduct. It is available in 28 languages, so that all employees can integrate these values into their everyday work.

The present declaration of principle incorporates and supplements the mission statement and Code of Conduct of the TÜV NORD GROUP. It provides a binding basis for the TÜV NORD GROUP's due diligence obligations in respect of human rights in accordance with the German Supply Chain Due Diligence Act (LkSG) and was adopted by the Group Executive Committee.

1 HUMAN RIGHTS

The TÜV NORD GROUP is particularly committed to the protection and advocacy of the following human rights and expects the same commitment from its direct suppliers:

Prohibition of child labour: Recognising the fundamental importance of the right to education and taking into account the international framework and national laws, TÜV NORD GROUP firmly rejects any form of child labour. We are committed to ensuring that the minimum age for employment is respected in accordance with nationally and internationally recognised standards and the relevant legal requirements to protect the rights and safeguard the development of children.

Prohibition of forced and compulsory labour: The TÜV NORD GROUP pursues a clear business policy that strictly rejects any use of forced and compulsory labour. Our corporate principles and values are in line with the international consensus that considers any form of involuntary work to be unacceptable. The TÜV NORD GROUP is one of the signatories of the Diversity Charter – a voluntary commitment to a working environment characterised by appreciation and acceptance.

Right to health and safety at work: The promotion of occupational health and safety is not only a matter of course at the TÜV NORD GROUP, but a central basic prerequisite for our daily operations. All employees are called upon to actively contribute to occupational safety and health by complying with the relevant regulations and promoting their implementation by others.

Freedom of association, the right to collective bargaining and the right to strike: TÜV NORD GROUP respects and promotes the right of our employees to freedom of association, their right to join or become affiliated with a trade union, their right to collective bargaining and their right to strike in accordance with the applicable laws at their place of work. We recognise the importance of collective bargaining as a tool for improving working conditions and are committed to an open dialogue between employers and employees.

Equality of opportunity and protection against discrimination: At the TÜV NORD GROUP, we cultivate a culture that is characterised by equality of opportunity, mutual respect and trust. Regardless of their gender, age, skin colour, cultural background, ethnic origin, sexual identity, disability, religious affiliation or ideology, we treat all employees, partners and customers with equal respect and fairness. Our goal is to create an inclusive work environment where diversity is seen as a strength.

Remuneration and benefits: The TÜV NORD GROUP ensures that the remuneration and other benefits of all employees at least meet the legal requirements of the countries in which we operate. We are aware that adequate remuneration is of fundamental importance for the quality of life of our employees. Therefore, we are committed to ensuring regular and fair wages that will enable a decent standard of living.

Environment: At the TÜV NORD GROUP, we consider climate and environmental protection to be central corporate goals. In all our business activities, we prioritise environmentally friendly, resource-saving and energy-efficient approaches in product development, production and transport.

In accordance with the provisions of the German Supply Chain Due Diligence Act, we refrain from directly purchasing metals classified as hazardous, such as mercury, and persistent organic substances. By complying with the Basel Convention, we are helping to prevent cross-border trade in hazardous waste and to minimise the associated risks. Our responsibility goes beyond economic aspects and extends to the sustainable preservation of the environment for future generations.

Protection of local communities and indigenous peoples: The TÜV NORD GROUP is aware of the impact of its business activities on local communities and is committed to respecting the rights of these communities and of indigenous peoples. We aspire to responsible and sustainable business management that takes ecological and social concerns into account in equal measure. In ad hoc cases, we seek to bring about positive change through dialogue and cooperation with the communities concerned to make a sustainable contribution to the development of these regions.

Human rights protection in the deployment of security forces: Where the TÜV NORD GROUP uses private or public security forces to protect our operations, we attach the utmost importance to ensuring that international human rights are fully respected. Any form of torture, inhumane treatment or harm to life and limb by private or public security forces is strictly rejected by the TÜV NORD GROUP. We are committed to ensuring that all safety measures are in line with human rights standards and ensure a safe working environment without compromising the fundamental rights and dignity of individuals.

Prohibition of unlawful eviction: The TÜV NORD GROUP pursues a clear policy that strictly prohibits unlawful eviction and the unlawful use of land, forests and waters or the acquisition, development or other use of land, forests and waters whose use secures a person's livelihood.

2 IMPLEMENTATION OF DUE DILIGENCE OBLIGATIONS

2.1 The Group's own business units and direct suppliers

2.1.1 Risk management and responsibility

In our supply chain, by binding our suppliers and business partners to our Compliance Code For Suppliers and Business Partners we ensure that the minimum requirements for social and environmental standards which are decisive for cooperation with the TÜV NORD GROUP are met. This code contains basic guidelines regarding human and employee rights, labour standards, data protection, environmental protection, compliance with legal provisions and the rejection of corruption.

Corporate due diligence for human rights is part of the Group-wide compliance and risk management system, in which we actively address both opportunities and risks. Internal guidelines complement and complete our holistic approach and responsibilities.

Internal training and audits are used to monitor the effectiveness of our policies and processes. We use our role in the TIC Council (TIC: Testing, Inspection, Certification), in our umbrella organisation, the TÜV-Verband, and in other organisations to exchange ideas on human rights due diligence.

Managers in the TÜV NORD GROUP are responsible for the comprehensive fulfilment of human rights due diligence obligations in their respective areas of responsibility. This responsibility extends not only to their individual business division, but also to all direct suppliers.

The Group's managers undertake to inform their employees about the contents of this policy statement to ensure that all employees are aware of the established due diligence obligations and can actively contribute to their fulfilment. A special focus is on raising awareness of the importance of human rights aspects in business activities.

2.1.2 Risk analysis

To ensure compliance with our due diligence obligations in the context of a risk analysis, we carry out comprehensive inspections on a regular basis, both annually and on an ad hoc basis. Our focus is on identifying potential risks to human rights and the environment within our organisation. Recognising any such risks on the part of our direct suppliers is also an important constituent of our actions. This careful analysis considers both country risks and business model risks to obtain a comprehensive picture of the potential risks.

When assessing the identified risks, we use a set of criteria that are in line with the UN Guiding Principles. We focus on scale, scope and remediability to ensure that the identified risks are appropriately assessed. These criteria allow us to understand the scope of the risks, quantify their potential impact and assess the possibilities of remedying any breaches.

The probability of occurrence of the identified risks to human rights and the environment is also analysed in detail. This proactive approach makes it possible to prioritise risks according to their urgency and scope.

In the course of the risk analysis we carried out, we were able to identify a number of priority risks, which now serve as the basis for targeted measures. These measures are aimed at minimising the identified risks, taking preventive steps and ensuring that our business operations are in line with the highest standards of human rights and environmental protection. For the risk analysis, the suppliers of 46 German and international Group companies were recorded and evaluated according to defined criteria. The focus was on subjects such as occupational safety and health, child and forced labour, working conditions and environmental risks. Overall, we did not identify any suppliers in the high-risk range as a result of the risk analysis.

For our supply chain, we only analysed risks in the high to low range. These risks are largely due to data that cannot be determined in the international supplier context and are being further investigated.

No low-, medium- or high-risk risks have been identified for the TÜV NORD GROUP's own field of business, but due to our business model, the focus is on occupational health and safety as well as data security. These results will be incorporated into the development of preventive measures.

2.1.3 Preventive measures

To prevent possible violations of human rights, the TÜV NORD GROUP has implemented comprehensive preventive measures. These include the development and implementation of a suitable procurement strategy to ensure compliance with human rights due diligence obligations throughout the TÜV NORD GROUP. The declaration of principle is communicated in the relevant business units. To this end, risk-based control measures such as workplace risk assessments, comprehensive occupational health management programmes and the Unconscious Bias Training Programme for Diversity are carried out.

Targeted measures are being taken regarding direct suppliers to the TÜV NORD GROUP. These include careful examination and consideration of due diligence obligations right from the supplier selection stage. The TÜV NORD GROUP's Code of Conduct for Suppliers and Business Partners

forms the central basis for the protection of human rights. The measures not only serve to ensure we comply with due diligence obligations, but also help to promote the TÜV NORD GROUP's expectations of a responsible and sustainable supply chain.

Evaluations and effectiveness tests of the prevention measures are carried out annually.

2.1.4 Remedies

If it is determined that TÜV NORD GROUP or one of our direct suppliers has violated due diligence obligations or human rights violations, the necessary remedial measures will take effect. In such a case, we will do everything we can to bring an end to the harm that has been identified. In doing so, we attach particular importance to appropriate and effective measures that ensure the protection of the rights and dignity of those affected.

No specific events that would have triggered corresponding investigations have as yet been recorded. The remedies are subject to an annual, risk-based review to ensure that they are effective. In this context, the TÜV NORD GROUP takes particular account of any changes in risk that arise in its own business operations or at the suppliers.

The remedies initiated are evaluated annually and tested for effectiveness.

2.1.5 Complaints procedure

Our commitment to implementing due diligence is reflected in our comprehensive complaints process, which serves as a central mechanism for reporting concerns. We attach great importance to the impartial, independent and confidential handling of incoming information.

In the event of suspicious activity reports or complaints on compliance issues, especially in the case of violations of human rights and environmental standards, we offer our employees, business partners and other stakeholders various communication options. These are clearly set out on the intranet and on our websites. In this way, we guarantee that all concerns – regardless of the nature of the relationship with the TÜV NORD GROUP – can be addressed openly. Our whistleblower and complaint management also includes access to an ombudsman, to whom people can also turn anonymously if they suspect anything. Employees can also directly contact the Human Rights Officer or the competent compliance offices in the TÜV NORD GROUP. We warrant that all reports received will be treated confidentially and followed up carefully.

In order to ensure the transparency and accessibility of the complaints procedure, the process flow is available on the company website [https://www.tuev-nord-group.com/en/company/values-and-guidelines]. This encourages open communication and ensures that our due diligence obligations are implemented effectively.

To ensure that the complaints procedure always meets the highest standards, it is evaluated annually and, if necessary, on an ad hoc basis. The aim of this evaluation is to review the effectiveness of the process and adapt it to changing requirements and challenges. By consistently implementing its due diligence obligations, the TÜV NORD GROUP ensures sustainable and ethically responsible business operations.

2.2 Indirect business partners/suppliers

In the TÜV NORD GROUP, we are also committed to transparency on the part of our indirect business partners and suppliers. If there are indications that indirect suppliers may be violating human rights or environmental obligations, a comprehensive risk analysis is launched with the aim of preventing, ending or minimising violations as quickly as possible.

3 COMMUNICATION

We are aware that the implementation of human rights due diligence is an ongoing process. For this reason, our declaration of principle on upholding human rights and the protection of the environment is continuously reviewed and updated as necessary. Employees, committees and relevant stakeholders are regularly informed about this.

4 REPORTING

The due diligence obligations according to section 3 LkSG are continuously documented in digital form. The corresponding responsibilities are clearly assigned and digitally tracked.

We publish our report on the fulfilment of human rights due diligence obligations annually on our website. This report will also be submitted to BAFA for review in due time. Publication will take place no later than four months after the end of the TÜV NORD GROUP financial year.

5 CONTACT

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