



DEKRA e. V. and DEKRA SE

Code of **Conduct**

Our principles of lawful conduct



Contact and imprint

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Our Code of Conduct is available on the intranet and on our DEKRA website.

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1. Foreword by the Management Board

Dear Colleagues,

Safety, Security and Sustainability is our business. DEKRA relies on the trust of its customers, employees and the general public. Integrity, reliability, honesty, impartiality and neutrality are the foundations of our corporate values and are among the key factors in our success.

The trust of our customers essentially depends on the conduct of all DEKRA employees and managers.

Our core task is based on the desire for safety. We can fulfill this requirement through our expertise, reliability and global commitment to fair and honest business practices.

We are under an obligation to conduct ourselves with integrity and in an ethical manner at all times, as this is crucial for our success. DEKRA will never tolerate unethical business practices or discriminatory behavior. To do business with integrity may be easier in theory than to carry out in practice. The challenges are increasingly complex and not always clear: your own inner compass should therefore serve as a reliable indicator, particularly in times of uncertainty and changes in regulatory requirements.

The Management Board




Petra Finke




Peter Laursen




Wolfgang Linsenmaier




Stan Zurkiewicz

It is important that we all uphold the values we represent and not only communicate them externally, but also internalize them.

We at DEKRA essentially stand for integrity, diversity, sustainability and, above all, safety, whether on the road, at work or at home.

As a company, we are setting new standards for action, as compliance is one of the issues that drives us forward, makes us stronger and better and is also a decisive sustainable success factor for us.

This Code of Conduct demonstrates our commitment to lawful and responsible conduct in business.

We are all ambassadors and representatives of DEKRA, both internally and externally. We must therefore implement our principles of conduct consistently every day.

Only then can we adequately fulfill our "mission of safety" and maintain our excellent reputation.



2. Scope

Our Code of Conduct sets out the binding standards of conduct that DEKRA requires from all employees. It is intended to clarify what DEKRA understands by integrity, which guidelines are essential for us and the principles that reflect our values. It should also serve as a guide to comply with the applicable laws, internal and external regulations, legal and self imposed standards and ethical principles on all the continents.

This Code of Conduct is binding for DEKRA e. V., DEKRA e. V. Dresden and all the companies in the DEKRA Group in which DEKRA e. V. and/or DEKRA SE hold at least a 50% shareholding directly or indirectly, or in which they could potentially exert a controlling influence.

We also expect our business partners to be aware of our Code of Conduct and to adhere to the principles set out in it.

3. Compliance with the applicable laws, regulatory standards and internal company policies

3.1 Leadership, responsibility and team spirit

All our managers are responsible for their employees and for compliance with and implementation of the Code of Conduct. Our managers shall exhibit exemplary and responsible conduct and promote a culture of respectful cooperation and transparency; moreover, their behavior towards their employees should be one of appreciation at all times.

Our values regarding cooperation are essentially reliability and honesty, credibility and integrity. These values form the basis for an appreciative collaboration.

A formal verification of compliance with this Code of Conduct is carried out by the Internal Audit department in the annual risk- and event-related compliance audit.

Compliant conduct is, of course, second nature to us and is also what we require from our business partners.

3.2 Management of company resources

We manage all the company resources available to us in a careful and sustainable manner. Any wasteful or abusive use of such resources damages the company and all of us.

We take responsibility for our actions and decisions at all times and always comply with the applicable laws, regulatory standards and internal company guidelines (hereinafter "legal provisions") in our business activities.

We are under an obligation to ensure that all our employees are aware of and comply with the applicable legal provisions in their respective areas of responsibility and continually review such provisions and apply the necessary changes and updates.

Acknowledgment of and compliance with our Code of Conduct form an integral part of the contracts of employment of our employees.

We also expect our business partners to explicitly reject any unfair business practices and to act in accordance with our Code of Conduct at all times in their commercial transactions with DEKRA.



4 Our responsibility toward people and the environment

4.1 Sustainability

We implement a strategy of sustainability in our business activities and strive to continuously improve our sustainability performance within our company, our value chains and among our customers. Examples of our sustainability strategy include the 1.5 °C target to reduce emissions or to promote gender diversity in management positions.

We at DEKRA are becoming the global partner for a safe and sustainable world.

This means that: We are constantly working to reduce the impact of our own activities and our supply chain. We offer professional and innovative services to support our customers on their path

to greater sustainability. DEKRA is committed to maximizing the use of all potential measures to improve road safety and to eliminate all traffic fatalities and severe injuries, at least in the EU, from 2050 in keeping with "Vision Zero" which is also a multi-nation project.

4.2 Health, safety and the environment

Health and safety

Health and safety are corporate values that DEKRA has always considered a high priority. We are constantly aiming to achieve our vision to eliminate work-related accidents and occupational illness, to prevent work-related accidents and occupational illnesses and to identify potential hazards at an early stage to therefore minimize and ideally elim-

inate any risks. We require compliance with the respective national standards in terms of occupational health and safety as a minimum stipulation. Technical safety and the protection of health are permanent objectives in all our work activities.

The **DEKRA EHS-Policy** contains additional information on this topic.

Environmental protection

We view the protection of the environment and the conservation of natural resources as essential corporate objectives.

DEKRA relies on resource-efficient working methods and effective climate protection measures to guarantee a sustainable future. Our aim is to minimize our negative impact on the environment and to maximize efficiency. We therefore analyze our environmental impact and use the results to develop our strategic and operational objectives. We also extrapolate performance indicators to promote and measure compliance with our objectives and continually work toward improvements.

4.3 Human rights and social standards

DEKRA is committed to compliance with internationally applicable human rights and social standards within the company and in the supply chain, including the guidelines and standards of the International Labor Organization (ILO), the Universal Declaration of Human Rights of the United Nations General Assembly (UDHR) and the European Convention on Human Rights (ECHR). This also includes the right to fair remuneration, which is based on the applicable legal regulations and the respective national labor market.

4.4 Conduct toward employees

As an international company, we are aware of our social responsibility toward our employees and society in general. We respect and value cultural, social, political, legal and national differences and promote diversity and inclusion. We implement and require a corporate culture of cooperation and trust. We encourage our employees to help shape the future of the company through their own in-

novative ideas and opportunities to demonstrate entrepreneurial actions.

We aim to promote diversity in our workforce through equal opportunities and, in particular, the proportion of women in management positions. We respect the personal dignity, privacy and personal rights of each individual. We tolerate no forms of discrimination or disadvantage based on gender, age, social origin, skin color, nationality, religious or political beliefs, sexual orientation or disability.

We treat everyone with respect, fairness and appreciation. Any form of bullying, harassment and discrimination is in direct contravention to our values and has no place at DEKRA.

DEKRA promotes diversity and tolerance. Diversity is a key to our success!

This and more topics are set out in our **DEKRA social standards**.

4.5 Cooperation with employee representatives

As part of our social responsibility, we promote a trusting and respectful cooperation with employee representatives and trade unions. In this respect, we protect the interests of both parties and strive to achieve a fair balance. Our responsibility includes respect for freedom of association and the right to collective bargaining.

4.6 Volunteer work

Volunteering is important for society as a whole and strengthens social cohesion. We encourage our employees to volunteer for social, charitable, societal or political-democratic activities, and ensure they receive the necessary support for such activities (corporate citizenship).

5 Our responsibility in our commercial relationships

5.1 Integrity

Integrity and conflicts of interest

Independence, trust and integrity form the basis of our business model and are the foundation of our reputation. We behave with integrity. We therefore avoid conflicts of interest at all times, and it is important to us to ensure that our employees recognize such conflicts and refrain from any actions in their work duties in which a conflict of loyalty could arise.

A conflict of interest could occur, for example, if the private interests of one of our employees were to clash with the interests of DEKRA. We have therefore outlined some clear rules, notably:

- **Non-competition clause:** Our employees are prohibited from operating a business that would be in direct or indirect competition with DEKRA.
- **Shareholdings in non-listed companies:** Furthermore, it is prohibited to hold a direct or indirect shareholding in a non-listed company that is in direct or indirect competition with DEKRA.
- **Secondary activities:** The operation of a secondary activity requires the prior consent of DEKRA. Secondary activities or employment may be prohibited if such activities impair the work performance of employees, contravene official company duties or pose a risk of a conflict of interest.
- **Commercial relationships/interactions with related parties:** The respective employee must immediately disclose to their relevant manager any commercial relationship that involves an interaction with or the participation of related parties.

Independence and impartiality

Independence and impartiality are also key factors in our success.

Employees should avoid any potential conflict of interest between personal interests and the performance of official duties at all times.

We address situations in which our professionalism, independence or impartiality could be compromised in an open and transparent manner at an early stage. We always aim to avoid any conflict or appearance of a conflict of interest that could jeopardize our position as an independent company. We conduct our business activities independently and our decisions are not subject to external influences. We do not therefore participate in decisions where a conflict could arise between our own interests, the interests of related parties and persons close to the company and the interests of DEKRA.

For more information, please consult our [Policy on maintaining impartiality](#).



5.2 Fair competition and antitrust law

Corruption, violations of antitrust legislation and fraud have no place at DEKRA. DEKRA pursues a zero tolerance policy: we do not consider that cartel agreements or corrupt practices are a legitimate way of obtaining work contracts. Any violations will be investigated and remedied accordingly and may result in sanctions against the persons concerned. Healthy and fair competition generates growth and prosperity for all members of our society. The prohibition of misleading, unfair or aggressive business practices is essential to ensure free and fair competition.

We at DEKRA are aware of our responsibility as participants in fair competition between companies and adhere to all the applicable competition and antitrust laws. These particularly prohibit agreements or arrangements between competing companies that restrict competition and the abuse of a dominant or strong market position. DEKRA respects the interests of other market participants and refrains from participating in activities that would be detrimental to competition.

5.3 Prevention of corruption

Corruption is the abuse of a position of trust by an individual to obtain or grant advantages to which such individual is not entitled. Corruption gives a false impression of the true status of competition and thus harms society. Corruption includes "active bribery", in which employees offer, promise or grant an advantage to others, and "passive bribery", in which employees request, agree to or accept an advantage from others.

DEKRA does not tolerate corrupt activity!

We compete for orders based on the quality and price of our innovative services. Employees may

not offer, demand, promise or grant unauthorized material or immaterial benefits to third parties in connection with their commercial activities – either directly or indirectly – in return for such third-party business.

DEKRA implements the appropriate compliance training to ensure that our employees observe anti-corruption and antitrust regulations and the Group guidelines that are based on such regulations.

Commissioning of external third parties

We carefully select and monitor any third parties commissioned to perform work duties or services for DEKRA. Third parties must comply with the applicable international and local laws and regulations.

Additional rules for interacting with business partners

In particular, our employees shall observe the following rules:

Suppliers must be neither favored nor impaired in an unfair manner when competing for contracts. **Invitations, hospitality and gifts** from business partners may only be accepted if both the occasion and the extent of the invitation or gift are appropriate and if it would be impolite to refuse such invitation or gift in the circumstances.

The risk of corruption increases if public officials are involved. This topic is covered in our internal guidelines. No private contracts or orders may be carried out by companies with which the employee engages in commercial activities if a personal benefit would arise from such. This applies notably if the employee has or could have a direct or indirect influence on the work or services to be performed by such company for DEKRA.

5.4 Donations and sponsorship

DEKRA is a socially committed company and makes monetary and material donations to education and science, art and culture and to social causes. No benefits are demanded or expected in return for such donations or sponsorship. Under no circumstances may a donation be made to persons or organizations that could damage the reputation of DEKRA.

Sponsorship enables DEKRA to strengthen the positive public perception of our company. It is vital to ensure that the services provided as a sponsor and the economic purpose of the measure are not disproportionate. We comply with all the legal and internal regulations with respect to donations and sponsorship.

5.5 Political advocacy and input into standardizations

DEKRA is a global company and therefore implements its independent expertise among decision-makers, organizations and authorities at an international, European, national and regional level.

DEKRA is aware of its responsibility in political advocacy and positions itself as a constructive partner for socially valuable initiatives. We represent political advocacy in a transparent and comprehensible manner.

DEKRA is engaged in processes that help shape political opinion; our employees therefore communicate with associations, interest groups, NGOs and governments. Here too, we uphold the principles of transparency and openness at all times. We take an active participation in the creation of guidelines

and standards. In so doing, we ensure that no specific advantages for individual participants, barriers to market entry for potential competitors or other restrictions or obstacles to competition occur, and DEKRA orients itself toward the common good and general benefit.

5.6 Accounting, tax and customs regulations

We are expressly committed to responsible and correct accounting and invoicing obligations. We guarantee strict compliance with the legal regulations and thereby create trust among our customers, business partners and the general public.

All our accounting records are prepared in accordance with the law, i.e. in a truthful, correct, punctual and precise process.

We comply with all the applicable tax obligations and customs regulations.

5.7 Export regulations and embargoes

Export regulations apply to the (re-)export of products (goods and services) from Germany, the EU or a third country, which can serve both commercial and military purposes, and the transport of such within the respective country. DEKRA ensures strict compliance with the applicable export control and embargo restrictions.

5.8 Prohibition of money laundering and the financing of terrorism

We comply with all the applicable international and national laws designed to combat money laundering and the financing of terrorism.

6. Our responsibility when handling information

6.1 Data protection

Personal data may only be collected, processed or used to the extent necessary for the specified, explicit and legitimate purposes. We are committed to a high standard of data quality and technical protection measures to prevent unauthorized access and to comply with all the applicable regulations. The use of data is transparent for the respective data subjects; DEKRA will safeguard their rights to information, correction and, where necessary, to the objection, blocking and erasure of such data at all times.

The **DEKRA group data protection policy** applies in this respect.

6.2 Data security

The security and protection of data is of the utmost importance to DEKRA. We therefore implement all the technical and organizational measures available to protect company data and the data of our customers, business partners and employees against unauthorized and unjustified use, damage, loss and unjustified access.

6.3 Protection of intellectual property and the handling of business and trade secrets

As a leading company in the testing, inspection and certification (TIC) industry, we have extensive expertise and hold numerous patents and trademarks. We comply with the respective laws and internal rules regarding trade and business secrets to protect such expertise, patents and trademarks. We also treat any business and trade secrets that

we receive from our customers or business partners as strictly confidential. The unauthorized disclosure or use of such information may cause significant damage, and any breach will therefore be punished accordingly.

6.4 Use of AI

We are pioneers in the use of artificial intelligence (AI). We test and certify AI products and components. We observe the applicable laws and industry-specific norms and standards to ensure the secure and trustworthy use of AI at all times.

6.5 Access to information

Our employees are prohibited from using official resources to retrieve or disclose information that incites racial hatred, glorifies violence or other criminal offenses or that contains sexually offensive content against the respective cultural background.





DEKRA has a vision:
we will be the global partner
for a safe, secure,
and sustainable world!

7 Our responsibility in the public sphere

We attach great importance to the accuracy and completeness of the information we transmit through our external communications and publish and communicate such information in a responsible manner. We implement a “one voice” communication policy at DEKRA, whereby corporate communication is standardized and holistic at all times. We do not publish confidential or proprietary commercial information. Our employees must also ob-

serve this policy when using social media in their private sphere. No statements must be published in social media that could damage the reputation of DEKRA.

Additional information on the correct use of social media is available in our **Social media guidelines** from the Communication and Brand Management department.

8. Policy regarding violations and the opportunity to report breaches

8.1 Violations

Violations of any laws, regulatory standards and internal company guidelines may cause considerable damage to the company’s image and reputation and we will be vulnerable to risks under criminal law, to financial penalties and even to the suspension or withdrawal of accreditations. Moreover, depending on the violation, the employees concerned may face consequences under labor legislation, civil law and/or criminal law. Violations of compliance will therefore be penalized by the company management and/or the responsible manager. Potential misconduct must be identified at an early stage to prevent breaches of the rules and to avoid damage to DEKRA or DEKRA employees. Our Code of Conduct establishes the mandatory basis for the behavior of our employees. We will immediately investigate any breaches of the Code or of any other internal regulations and laws.

8.2 Speak up and the DEKRA whistleblower system

DEKRA expressly encourages all its employees to immediately report any potential breaches of the law and/or violations of the principles of this Code of Conduct or other internal guidelines and/or standards and external regulations. Employees will suffer no disadvantages whatsoever arising from submitting such reports.

Various reporting channels are available:

- Report to the respective manager
- Report via our **DEKRA whistleblower system**

- E-Mail to compliance-report@dekra.com
- Report by (postal) letter
- Report via telephone
- Or report personally to the responsible Compliance Officer.

Employees may set up a mailbox to submit a report via the DEKRA whistleblower system to guarantee anonymous communication with the Compliance Office, strict confidentiality and total anonymity.

In any event, DEKRA guarantees total confidentiality and effective protection against discrimination based on information submitted in good faith.

We would kindly request that the whistleblower portal only be used to report violations of laws, guidelines or our Code of Conduct, and should not be used as a channel for general complaints or inquiries on products and warranties.

The link to our DEKRA whistleblower system is available on the DEKRA homepage under “Compliance”, or on the intranet on the employee platform → Internal services → Legal, Compliance, Data protection und Insurance → Compliance → Whistleblower system.



DEKRA e. V. and DEKRA SE

Division

HF6

Legal, Compliance, Data Protection & Insurance

www.dekra.de