

# Code of Conduct

Guideline of conduct for employees and managers.



**Fairness**  
Respect **Responsibility**  
**Collaboration**  
**Integrity** Transparency  
Trust **Competence**

# Acting together, achieving the best together

**Dear Colleagues,**

As a mid-sized company with an international focus, we operate on a global scale. Over 800 people work with and for us. Each one is seen as part of ATESTEO and represents our company to the outside world. We have earned an excellent reputation from our customers, suppliers, and the public through our work, innovative technologies, and first-class quality. This is a valuable asset that we want to safeguard and build on. By treating each other and others with respect and appreciation, we achieve a positive internal and external image. This strengthens our position as the leading specialist for drivetrain testing in the market and competition in the long term.

The behaviour of each individual ensures the success of the entire company. Therefore, it is important to have a common goal and a common way to reach it. At ATESTEO, this common way is characterised by fairness, mutual respect, and integrity. This is how we wish to be a trusted partner of our customers, suppliers, and of course our employees. The three essential success factors in this endeavour are **transparency, trust, and collaboration**.

Our Code of Conduct expresses our understanding of ethically and socially correct and environmentally friendly and resource friendly behaviour. This is an ideal target state that we expect not only of ourselves, but also of our partners and suppliers, and which we can only achieve and sustain together. This guideline is intended to strengthen each employee in his or her self-responsibility and at the same time motivate to act in a team and in the interest of the company. We all wish to contribute to leading ATESTEO into a future which is successful over the long run.

Please apply our code by consistently orienting your daily conduct towards each other and towards business partners and the public to the Code. Thank you very much for your good and trustful cooperation and your support!

**Dipl.-Ing. (FH) Tim Willers**  
CEO/COO

***“Our mutual success is the key to success of each individual at ATESTEO.”***



# Integrity in our conduct, work, and actions



ATESTEO and all its employees are incorruptible in both their opinions and actions. In their own work and in dealing with colleagues, suppliers, partners, and

customers, they are not in breach of the rules. It is part of our professionalism that we align our conduct with the standards and values of the company. This means:

## **We conduct ourselves with integrity in every situation**

- Our business practices are in accordance with the values and principles of conduct of ATESTEO.
- We comply with applicable law and with the company's internal rules and regulations.
- We act in line with our corporate values and take on responsibility for our conduct. We also expect this of our business partners.
- Our ethical principles extend to all those with whom ATESTEO has business relationships. We seek to work only with those companies that follow a similar set of values.

## **We carefully weigh up risks**

- ATESTEO is an innovative company in a continuously changing market. We continuously develop new things, move forward, and are usually already several steps ahead of our customers in the answers to their challenges. Working so proactively and innovatively also involves risks. We always seek to consider and calculate these in advance so that we can implement strategies and take advantage of the associated opportunities without risking our company's success.

- To this end, at ATESTEO we have implemented a risk management system with which risks can be identified, evaluated, and actively managed at an early stage. This is how we forestall events or actions from preventing us from achieving our plans or successfully implementing our strategies.
- This is where everyone at ATESTEO is asked to identify and address risks or risk-driving factors in their work or project. By increasing risk awareness, each employee is permanently able to instinctively make the right decision that is in line with the risk thinking of ATESTEO.
- Within this active risk culture at ATESTEO, it is the responsibility of each and every employee to manage business risks appropriately within the sphere of responsibility assigned to the employee.

## **We deal with our figures painstakingly, correctly, and transparently**

- Proper accounting and financial reporting are among the basic tools of ethical behaviour at ATESTEO. We always comply with the principles of information disclosure and live up to our financial responsibility towards our contractual partners and the public.
- ATESTEO keeps its books, records, and documentation truthfully, accurately, completely, and in an up-to-date manner in accordance with the transparency requirement.
- ATESTEO regularly informs its relevant stakeholders through releasing its financial statements, which are prepared in accordance with international accounting standards.
- An internal control system ensures proper financial reporting at ATESTEO.



## We represent ATESTEO appropriately in public

- The right to free speech also applies at ATESTEO. However, every employee should be aware that statements about the company in public can be sensitive and should therefore be carefully considered.
- When expressing opinions in public, we are mindful of general forms of politeness and maintain a respectful tone.
- Official enquiries should be referred to the marketing department; an individual employee should not comment.
- When using social media, everyone should respect netiquette.
- ATESTEO has defined guidelines for optimal conduct in social networks for all employees in the ATESTEO social media policy.





# Principles with business partners

ATESTEO is committed to complying with applicable laws and guidelines and will work with our respective stakeholders to ensure compliance. As a reliable partner, we act transparently towards our customers and suppliers and also

among ourselves. Transparency is crucial for building trust and also means dealing with problems and mistakes openly and honestly while working together.





## **We comply with and abide by applicable laws and regulations**

- We honour integrity in our dealings with business partners, customers, suppliers, and competitors and expect them to also comply with legal requirements.
- We stand for fair competition and adhere without exception to the requirements of antitrust law and law of competition.

- We respect and observe all applicable local, national, and international laws and regulations wherever ATESTEO does business.

*If the national legal regulations are more restrictive than the regulations applicable at ATESTEO, the national legal regulations take precedence.*

- Respect for human rights is an integral part of the corporate responsibility of ATESTEO. We respect the dignity and personal rights of individual employees and colleagues and of third parties with which ATESTEO does business.

## **We deal carefully with corporate assets**

- We take great care to protect corporate assets, including all material and immaterial assets, such as computers, information systems, and intellectual property. Intellectual property includes all products and concepts developed by ATESTEO employees for use at ATESTEO.

## **We avoid conflicts of interest**

- We always work, act, and communicate lawfully and incorruptibly and in the interest of ATESTEO. Own private or commercial interests may not influence or affect the commercial interests of ATESTEO.

## We fight corruption

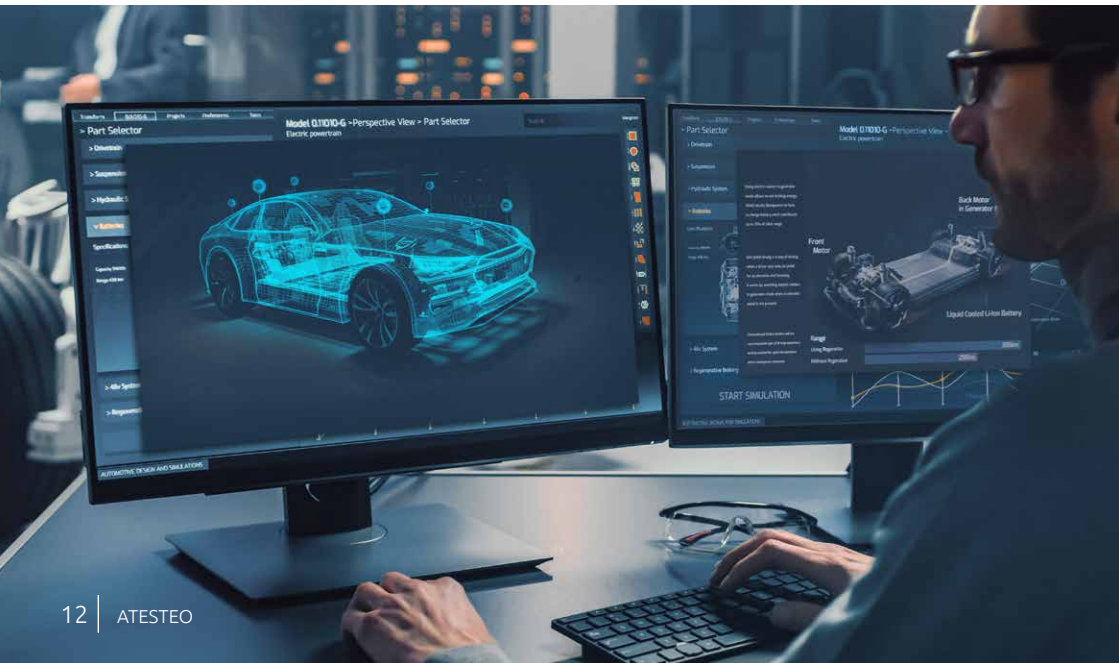
- We condemn the abuse of business relationships for private or business benefit and we are committed to fighting corruption. This also includes strictly refusing gratuities, invitations, bribes, or kickbacks and all other forms of possible active or passive corruption.
- We vet all sponsoring activities or donations to charity with the utmost care and are always aware of our responsibility to fight corruption.
- ATESTEO is firmly opposed to any form of corruption and extortion. Therefore, every individual at ATESTEO is called upon to constantly review his or her own conduct, as well as that of our business partners. Even seemingly harmless behaviour can give the appearance of improperly influencing business decisions through donations. This alone must be prevented!
- Granting any form of advantage for the purpose of influencing any person in the public or private sector is prohibited.
- Donations to public officials, government officials, or their representatives for the improper promotion of business will also not be tolerated. The same applies to facilitation payments and indirect donations; for example, via business partners or other third parties.
- As part of its social commitment, ATESTEO makes donations for charitable, social, or non-profit purposes. Donations to political parties or its representatives does not take place at ATESTEO.
- We comply with the applicable anticorruption laws in the countries in which ATESTEO does business.

## We comply with trade agreements

- We ensure with appropriate procedures that business with third parties does not violate economic embargoes or trade agreements or regulations on import and export controls or regulations to prevent financing terrorism.
- All employees of ATESTEO who deal with imports, exports, or domestic trade of goods, technologies, services, and dealing with certain products are obliged to observe the respective laws and regulations on importing, exporting, and trading domestically.

## We respect relevant tax law and customs regulations

- ATESTEO is committed to complying with all applicable tax and customs laws.
- We do not pursue inappropriate tax avoidance strategies.
- We cooperate with the tax authorities in an open and respectful manner at all times.



## **We comply with the rules and processes of our Technical Compliance**

The ethically impeccable conduct of ATESTEO towards its business partners also includes the provision of flawless, effective, and compliant technologies and products. We achieve this aim through:

- Striving for conformity of all processes, products, and services within our Technical Compliance.
- Compliance with the legal regulations for product safety with regard to development, manufacturing, use, and specifications.
- Compliance with the applicable legal and regulatory requirements in force at the time of the launch of our products and technologies.
- Consideration of the state of knowledge and technology as well as the safety expectations of users throughout the entire life cycle of the product.
- Continuous verification of product integrity. This also includes the active prohibition of the use of counterfeit materials and parts (plagiarism).
- The appropriate linking of technical and legal expertise and their systematic integration into our governance structure.

# Dealing with employees and colleagues

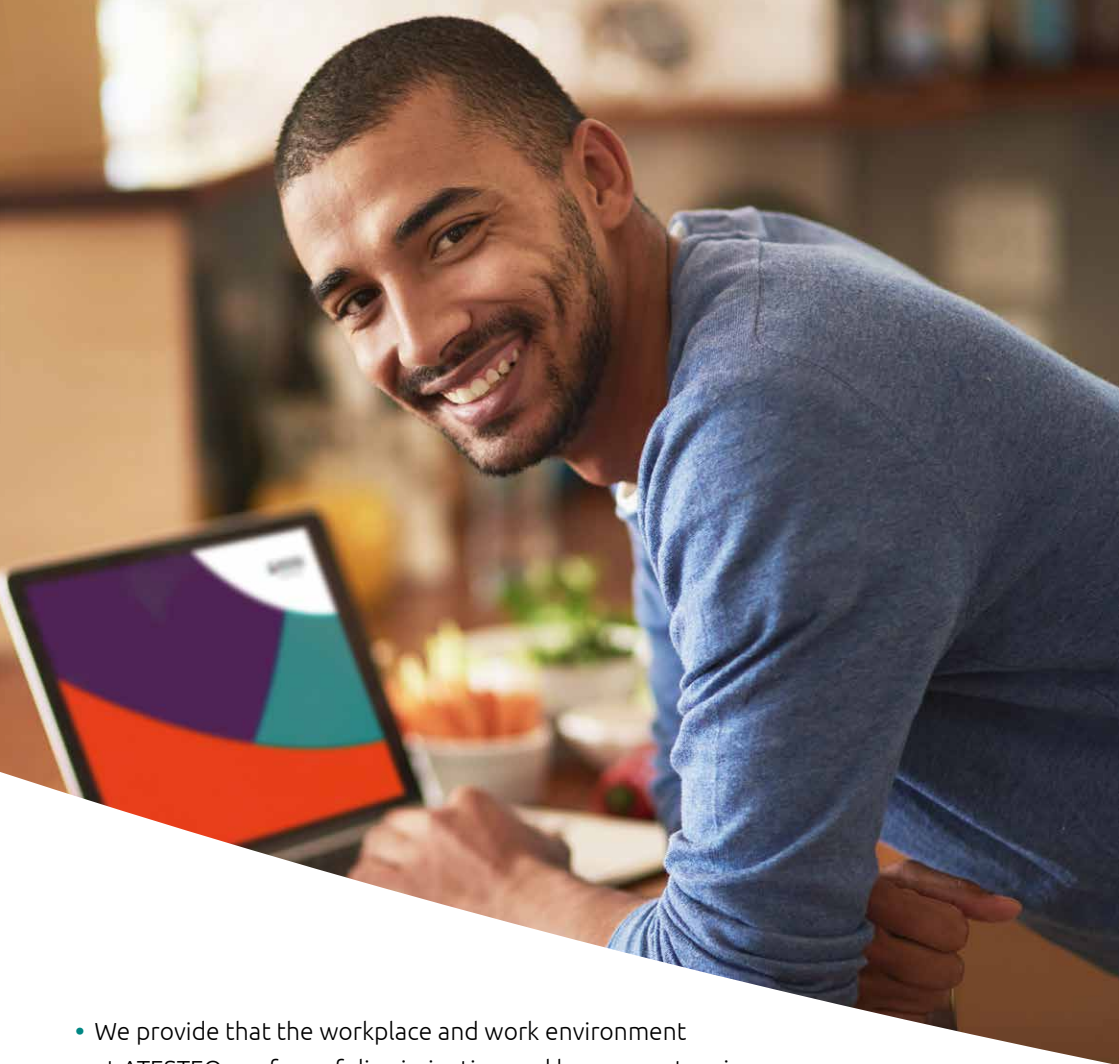
## We provide fair work conditions and further development

- ATESTEO recognises the right of its employees to appropriate remuneration and complies with the labour regulations respectively in effect at the company.
- ATESTEO complies with the maximum working hours and meets the legal rights of its employees to minimum leave.
- With its encompassing continuing education programme, ATESTEO offers all employees the possibility of training in accordance with their skills and occupational interests as far as this is in line with the company's interests.
- ATESTEO also supports the further development of the social and technical competencies of its employees.

## We are socially sustainable

- We respect the dignity and rights of each individual person. We deal respectfully and appreciatively with one another and treat all people equally.
- As a member of the **Charta der Vielfalt**, we promote diversity at the company. We create a diverse work environment in which the uniqueness of the individual is recognised and treated with respect and honesty.





- We provide that the workplace and work environment at ATESTEO are free of discrimination and harassment owing to gender, ethnic heritage, religion, age, disability, or sexual orientation.
- We strictly adhere to legal requirements and guidelines to avoid discrimination in any way. Harassment, bullying, or intimidation in any form is not tolerated at ATESTEO.
- ATESTEO respects the right of its employees to collective bargaining and the freedom of association. Regardless, ATESTEO always permits its employees to speak up directly.

## **We wish to combine work and family**

- Through family-friendly agreements, ATESTEO contributes to the satisfaction and motivation of its employees and thus to increasing the performance of the company.
- ATESTEO works in a spirit of trust with all employees and their representatives. We strive to find a balance between the economic interests of the company on the one hand and the interests of the employees on the other.

## **We ensure compliance with our corporate code**

- Our corporate code, the “Code of Conduct”, is what makes ATESTEO what it is. It represents our values, according to which we work and act. It is also important for our international customers and a compass in working with us.




- Therefore, serious violations of the Code of Conduct shall not go unnoticed, as they can damage our company and the success of our company.
- If you are aware of serious violations of our corporate Code of Conduct, in particular regarding illegal business practices or potential human rights violations at ATESTEO, please do not hesitate to contact our Whistleblower Contact in confidence or anonymously (see below for details).
- We investigate every indication of misconduct, taking into account the principle of proportionality. Every single tip is checked.
- Depending on the result, a transparent decision is made as to whether and which consequences are proper, necessary, and appropriate.



### **Whistleblower Contact**

At the following contact, we accept your tip anonymously or confidentially and safely at any time to protect against retaliation:

*[www.bkms-system.net/ATESTEO](http://www.bkms-system.net/ATESTEO)*



# Protecting people and the environment

## We actively provide a safe work environment

- We strictly comply with regulations, requirements, and norms of legislative bodies for the promotion of health and safety at work.
- ATESTEO provides a safe work environment for its employees in that the company fulfils or exceeds the relevant legal requirements with the respect to work safety and active health protection.

*Our managers have a special responsibility for this. They are responsible for observing the protective measures for themselves and our employees.*

- All young employees are protected from work that can be harmful to health or safety.

## We reject forced labour and child labour

- We strictly reject every form of forced or child labour. We observe legal requirements and condemn exploitation and discrimination.



## **We act sustainably in the interest of the environment**

- Protecting the environment is one of the core corporate goals of ATESTEO. We reach this goal through working responsibly and in an environmentally friendly way and through continuous improvement of our environmental management system in accordance with ISO 14001.
- We are committed to sustainability in any form and ensure sustainability through forward-looking, environmentally oriented corporate policy. This includes the economical and responsible use of all resources.
- All employees are responsible for reducing energy and water consumption and greenhouse gas emissions in all their activities.
- We are committed to observing all environmental regulations and norms applicable to the company and to applying environmentally conscious practices at all locations. The ecological damage should be reduced to a minimum and environmental protection continuously improved.





# Dealing with information

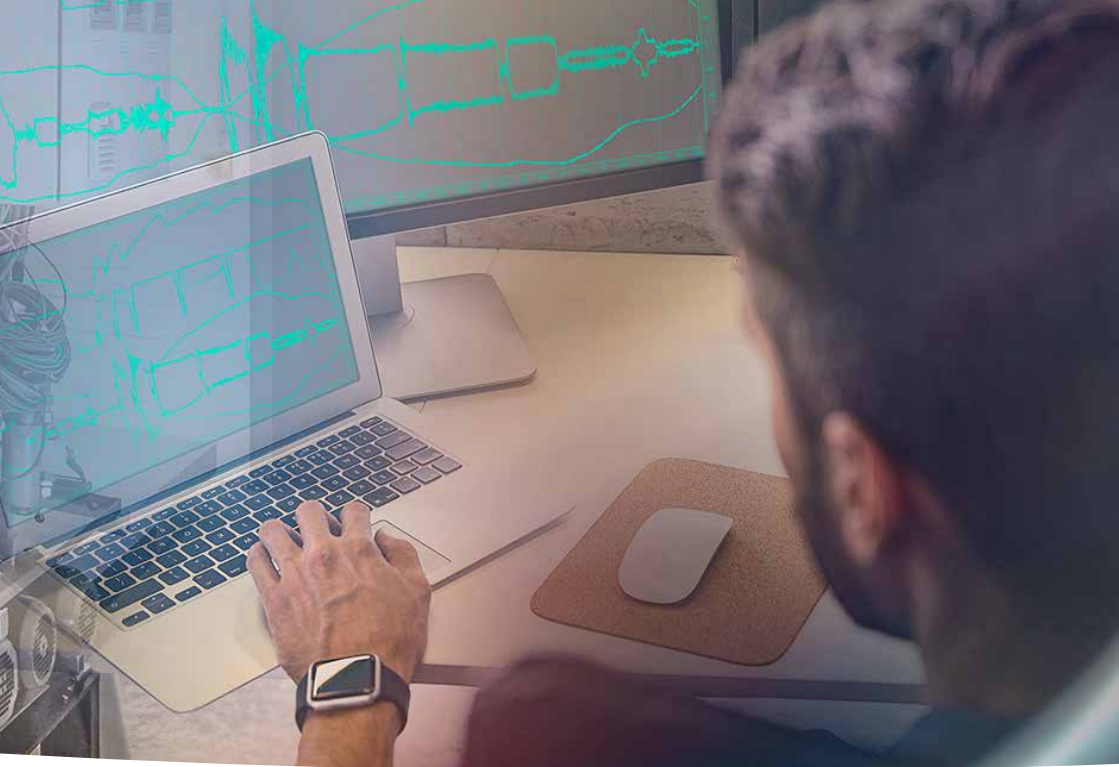
## We protect confidential information

- We are committed to protecting the confidential corporate data and information of ATESTEO.
- We protect all confidential information provided to us by our partners and customers.
- We set our standards in the area of our information security management system (ISMS) in accordance with ISO 27001 and orientate ourselves on the measures and recommendations of the IT Baseline Protection Catalog of the German Federal Office for Information Security.

## We observe data privacy regulations

- We protect personal data according to the requirements of the German Federal Data Protection Act (BDSG).
- We proceed with great care and sensitivity when processing business partner specific or employee specific data.
- With internal controls and processes, we guarantee the best possible protection of all sensitive data.





## **We create the highest possible digital security**

- Digitisation is a part of daily work at both ATESTEO and its customers and the strategic orientation for the mobility of tomorrow. In particular, the automation of processes and networking within the company, with customers, and with stakeholders opens up opportunities along the entire value chain for ATESTEO, its employees, and its customers.
- ATESTEO handles the data responsibly.
- Our IT systems are designed to a high standard of IT security.
- The processed company data and employee and business partner data are protected by the implemented technical and organisational IT security measures in the best possible way and always in compliance with the law.
- Digital solutions are brought forward in a sustainable and value-oriented manner.
- ATESTEO always ensures the highest possible level of cybersecurity with all internal and external digital solutions.

# Contact

**We are always here for you.**

The ATESTEO Code of Conduct was developed by the marketing department in collaboration with the management of ATESTEO. Changes to the contents are possible only with the express permission of ATESTEO management.

## **Your contact**

Do you have questions or suggestions about the Code of Conduct? Or would you like to confide in someone regarding a personal concern? Please openly approach your supervisor, the HR department, or management.

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