

Code of Conduct



Tag Worldwide

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1. Introduction

This Code of Conduct applies to all regions and divisions of Tag and reflects our Group-wide rules and regulations. It sets out the standards for responsible, ethical, and legally compliant conduct that we expect from everyone.

The Code applies to everyone at Tag. It defines how we conduct ourselves as part of the Tag community and the core principles we all uphold. It establishes what we can expect from each other and how we should behave towards our stakeholders, including clients, business partners, shareholders, and the communities we serve.

All employees must complete mandatory training modules, as notified from time to time, covering key areas set out in our core policies.

2. What is Correct Conduct?

Tag deals with a variety of people and organizations. Our company’s ethical image and our compliance with various legal requirements depends on how employees conduct themselves in the business world. There is no substitute for personal integrity and sound judgment. When faced with a difficult situation, consider these questions:

- 1. Is my action or decision legal?
- 2. Does it comply with our values and our policies?
- 3. Is it right and free of any personal conflicts of interest?
- 4. Could my action or decision withstand public review? What would it look like in a newspaper?
- 5. Will my action or decision protect Tag’s reputation as a company with high ethical standards?

If the answer to each question is “yes”, the action or decision based on the following principles of conduct is most likely the correct one. If you are not sure, ask. And keep asking until, you are sure!

3. Our Ethical Commitment

3.1 Laws and Ethical Standards

Guided by our Corporate Values, we strive for sustainable development of our business founded on the three pillars: economic performance, environmental stewardship, and social responsibility.

We will honour the diverse interests of our customers, employees and business partners with integrity, fairness, and honesty. We strive for excellence in both our business performance and our ethical behaviour.

Tag complies with all applicable local and international laws, regulations, and relevant industry codes—including rules around international trade and dealing with sanctioned parties—in every region and country where we conduct business. We recognise that laws and ethical standards vary across jurisdictions, which may pose challenges and dilemmas. We strive to overcome these by adhering to our Corporate Values.

Tag will be guided by the principles of the United Nations’ Global Compact. We respect human rights within our sphere of influence and conduct our business in a manner that makes us an employer of choice. We respect the principles of the 1998 International Labour Organization’s “Declaration on Fundamental Principles and Rights at Work” in accordance with national law and practice.

3.2 Modern Slavery

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Tag has a zero-tolerance approach to modern slavery. Tag is strongly committed to ensuring we act ethically and with integrity and transparency in all business dealings and to putting effective systems and controls in place to safeguard against modern slavery within our business and supply chain.

Tag respects the United Nations Convention on the Rights of the Child and does not condone or sanction the use of Child Labour.

4. Our Business Practices

Tag relies on the authenticity and accuracy of information recorded in its accounting records for proper decision making. It is of the utmost importance that records dealing with security and personnel, as well as booking and financial data, are protected. All business transactions must be reflected accurately in our accounts in accordance with established procedures and auditing standards. Accounting records will reflect and describe the nature of the underlying transactions.

4.1 Quality Focus

Our commitment to quality is core to our business. In order to achieve the highest quality standards, we will work constantly to improve our structures and processes for the benefit of our customers. This applies to our products, services, and management, but also to our behaviour.

4.2 Customer Satisfaction

We place the highest priority on making our customers successful, knowing that customer success guarantees our own success. Our activities are governed by our knowledge of the global and local requirements of our customers and markets. We include and prioritize the customer focus in all our business processes, projects, and dealings.

We know that we will be measured by our ethical, social and environmental performance as much as by the quality of our service. We therefore strive for best practice in all these areas to secure customer trust.

4.3 Quality Focus

We are committed to openness in our dealings with our stakeholders. Transparency and honesty shall be the guiding principles in all our communication activities, internally and externally. The public will have access to information concerning our company, in line with what is required or recommended by internationally recognized standards of corporate governance.

4.4 Shareholder’s Trust

We recognize the necessity of sound and transparent corporate management to maintain the trust of our shareholders and investors. We are committed to increasing shareholder value.

4.5 Business Partner Dialogue

We are committed to dialogue and partnership with our business partners in many communities throughout the world. We exercise appropriate due diligence and care when entering into contracts with third parties and comply with our contractual obligations. We treat our suppliers fairly, employ fair and transparent procurement practices and ensure that only companies that meet our standards are part of our supply chain. We share principles of ethical behaviour, social engagement, and respect for the environment with our suppliers, subcontractors, agents and consultants. We will communicate our principles to our business partners and motivate them to adhere to the same standards we do.

5. Our Standards of Working Together

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5.1 Individual Responsibility and Involvement

The skills and the commitment of our people are our greatest asset. We expect our employees to conduct their business in an entrepreneurial way and accept their individual responsibility. We strive to involve our colleagues in our projects and decision-making processes in order to achieve our common goals with reliability and commitment.

5.2 Mutual Respect and Openness

All relations between directors, managers and employees of all levels, units and regions shall be guided by mutual respect, openness, honesty and the spirit of trust and cooperation.

We give and look for feedback and we communicate actively and openly with each other. We are committed to a fair and open debate and seek varying opinions. We motivate our colleagues to speak up promptly and to express their ideas and concerns.

Team spirit is triggered by open-mindedness. We therefore support an open-door policy and initiatives to share and exchange knowledge.

5.3 Diversity and Discrimination

We see employee diversity as a guiding principle in our employment policy. This means promoting the diversity and heterogeneity of the individuals in the company in order to attain the highest possible productivity, creativity and efficiency.

We believe that every person deserves the right to be treated with equality and dignity. There are no exceptions. We will not stand for racism, discrimination or hate in any form. We treat each other with respect and do not tolerate harassment of any kind, including bullying, abusive or offensive behaviour. We will never discriminate on the basis of race, religion, nationality, ethnic or social origin, gender, gender identity, sexual orientation, age, pregnancy, neuro-diversity, differing physical abilities or any other classification protected by applicable law.

Each employee is required to contribute to an environment of respect that precludes any kind of harassment, including workplace bullying, unwelcome sexual advances, unwanted physical contact, propositions, or a working environment poisoned with harassing jokes, words and demeaning comments.

5.4 Employment Rights

To every extent possible work performed will be based on a recognised employment relationship established through national law and practice.

Tag is committed to paying a living wage that meets, at a minimum, national legal standards in the country of employment. All Employees will be provided with understandable Information about their employment conditions in respect to wages before they enter employment. Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned.

Working hours will comply with national laws and, excluding overtime, shall not exceed 48 hours per week. All overtime shall be voluntary, and the total hours worked in a 7-day week shall not exceed 60 hours – except where permitted by national law, allowed by collective agreement with a worker’s organisation representing a portion of workforce, where appropriate health and safety controls are in place and where demonstrable exceptional circumstances apply.

Tag has an open attitude towards trade unions and respects Employee freedom of association with Employees having the right to join or form trade unions without discrimination.

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5.5 Health Management

Our employees deserve to work in a safe and healthy environment. We look after each other and provide a safe and healthy working environment for all our employees to protect both physical and mental wellbeing. We are therefore committed to the workplace health and safety regulations expressed in our health and safety policies. Our health and safety policies, active in all locations throughout the world, include a ban on illegal drugs in the workplace. We prohibit any kind of violence and assault at the workplace, including threatening and intimidating behaviour. Accidents, injuries or potentially unsafe working conditions must be reported promptly so that we can take appropriate action.

We strive to foster the physical and psychological wellbeing of our employees. Our goals are both fewer illnesses and a lower accident rate. We promote health care as a key element of our sustained productivity and the quality of our services.

5.6 Company Property

The use of company property, including labour, supplies, equipment, buildings or other assets, for personal benefit is prohibited where not explicitly allowed by agreement. Each employee has a responsibility to safeguard and make proper use of Tag property.

Intellectual property is a valuable asset and must be protected from unauthorized use or disclosure. Such property includes trade secrets, confidential information, copyrights, trademarks, logos, but also customer lists, business opportunities and product specifications, whether owned by Tag – affiliated companies or business partners.

5.7 Legal Proceedings

Employees must avoid activities that could involve or lead to involvement of Tag or its personnel in any unlawful practice, including the employment of our personnel or use of company assets for illegal gain. Lawsuits, legal proceedings, and investigations concerning Tag must be handled quickly and properly in order to protect and defend the company. Employees who are threatened by a lawsuit or other legal proceedings or investigation in a business-related matter are required to contact their Tag Legal Department immediately.

6. Our Business Integrity

6.1 Accounting and Reporting Standards

Tag relies on the authenticity and accuracy of information recorded in its accounting records for proper decision making. It is of the utmost importance that records dealing with security and personnel, as well as booking and financial data, are protected.

We constantly seek to identify and understand the risks to our people and our business and implement risk management systems to reduce the occurrence and impact of such risks.

6.2 Insider Information

Any person with inside information is prohibited by law to participate in any transaction using this information. Employees are at risk of civil and criminal penalties should they disclose non-public information that an investor could use to buy or sell securities. Trading with such information is illegal whether employees trade for their own benefit or others trade for them.

6.3 Conflicts of Interest

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We require all directors, officers and employees to maintain high ethical standards in handling conflicts of interest. They must disclose any relationship with persons or firms with whom we do business (‘business partners’), which might give rise to a conflict of interest, to a supervisor. Such relations include a relationship by blood or marriage, partnership, participation, or an investment in business partners. For further information, please refer to the Conflicts of Interest Policy.

6.4 Fair Competition

We are committed to free enterprise and fair competition. Company business must be conducted solely based on merit and open competition. We will hire suppliers, agents, or other intermediaries only by fair assessment. We are legally bound to make business decisions in the best interests of the company, independent of any understanding or agreement with a competitor. As a result, the company and its employees will avoid any conduct that violates or might appear to violate antitrust laws.

6.5 Bribery and Corruption

We trust that the excellence of our services is the key to our business success. Therefore, we will deal with all our customers, suppliers, and government agencies in a straightforward manner and in compliance with international anti-bribery standards as stated in the Global Compact and local anti- corruption and bribery laws. This includes any transaction that might appear to be arranged for granting concessions or benefits. For more information, please review our Anti-Bribery & Corruption Policy found in the Risk & Compliance SharePoint page.

6.6 Gifts and Benefits

Employees must not solicit services, gifts, or benefits from customers or suppliers that influence or appear to influence the employee’s conduct in representing the company. Gifts and entertainment may be exchanged at a level that does not exceed customary local courtesies in accordance with ethical business practices and applicable law and must be in line with the limits set out in the Tag Anti-Bribery & Corruption Policy. In case of doubt, employees should consult with their supervisor or the HR department.

6.7 Business Secrecy, Data Protection / Privacy

Our employees shall not disclose information that is not known to the general public for personal gain or the benefit of anyone other than the company. Such information includes technical data, financial data, operating data, customer information, memoranda and other information regarding the company’s business and operational activities and future plans. Further information can be found in the Information Classification Policy within the Info Sec section of the intranet. Employees will adhere to relevant laws and company regulations with respect to personal data, such as data protection guidelines and policies, (e.g., Tag Data Privacy Policy), processing of personal data of natural or where applicable legal persons must be based on relevant/approved legal basis.

6.8 Money Laundering

Tag complies strictly with laws and regulations designed to combat money laundering activity. This includes those rules and regulations requiring reporting of currency transactions with blocked persons.

6.9 Legal Contract Sign-Off

Only authorised individuals in the company, either a statutory director or person with power of attorney, are authorised to sign contracts, agreements, letters or other legal documents on behalf of the company. By signing a document, the signatory is legally binding Tag not only to the benefits, but also the risks associated with the agreement. Employees must follow the regional Legal Signature Request process.

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7. Our Social Responsibility

7.1 Communities

We are committed to supporting the communities in which we work and recognise the need to contribute to their well-being with our knowhow and professional skills. Respect for and understanding of the different cultures and a sensitive manner of dealing with their key issues are of highest importance to us as they build trust and credibility within our international environment.

We have and will continue to support community development as a sponsor in partnerships with non-government organizations and charities in accordance with our community investment policy.

We recognize that we are measured by our actions outside the workplace and therefore call on our employees to respect the local culture and understand the issues of communities in which they work.

We are also committed to the protection of local communities and indigenous people and follow all applicable laws and international human rights standards relating to the rights to land and natural resources. We will avoid any negative impacts that could be detrimental to local society including, but not limited to, encroachment and displacement of indigenous people.

7.2. Environment

We acknowledge the impact of our business activities on the environment and are committed to improving our environmental track record through precautionary measures and the use of environmentally friendly technology. We regularly assess and monitor our impact on the environment. By systematically identifying and leveraging potential ecological initiatives, we strive to support constant improvement of our environmental performance and the increase of efficiency in our resources. This includes environmental audits and risk management.

We want to measure our processes and services against the highest quality standards. National and international environmental standards – such as the ISO 14000 standard series – shall be our guiding principles.

As a corporate group, we advocate and support the dissemination of environmentally and socially exacting standards throughout the world. We consider our employees' commitment and active involvement to be an important platform for our efforts and a significant source of innovation.

8. Compliance Procedures, Waivers and Changes

8.1 Contacts

We recognize that you may need help in understanding company policies, making difficult decisions, or helping the company live up to our Code of Conduct. There are several options for you to take action:

- Consult your supervisor
- Talk with your Human Resources Manager
- Contact the Risk & Compliance Team

8.2 Reporting a Violation

Should you become aware of a potential issue on compliance with this Code of Conduct, we encourage you to turn to one of the abovementioned contacts.

Employees may also turn to the SpeakUp hotline in order to report on additional matters. These include, but are not limited to:

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- 1. Accounting and reporting standards
- 2. Money laundering
- 3. Discrimination
- 4. Harassment
- 5. Bribery and corruption
- 6. Facilitating payments
- 7. Gifts and benefits

For the sake of an open working environment and a more efficient follow-up to your report, individuals are encouraged to identify themselves when reporting a violation. However, should you find it necessary to make an anonymous report, the web-based services this way of reporting is acceptable.

We do not tolerate any form of retaliation against those who have spoken up in good faith. We have a fair and consistent process to investigate incidents or concerns, which ensures that all relevant information is appropriately considered. No employee will be disadvantaged in any way for any efforts made in good faith to report a potential issue regarding compliance with this Code of Conduct. All reports of a breach in the Code will be kept confidential. If required by the applicable law, information regarding the identity of the reporting employee may, however, be disclosed to the relevant persons involved in an investigation or subsequent judicial proceedings. Any investigation shall be started immediately.

8.3 Actions, Waivers and Changes

In case of non-compliance with this Code of Conduct, the company will take action and allocate the adequate resources to properly address any issues. First and foremost, the company will try to fix the issue by explaining the importance of our values and motivating the involved employees to change their behaviour. However, employees who fail to adhere to this Code of Conduct can be subject to appropriate disciplinary action, as stated in the relevant HR policy manuals.

The company will not grant waivers from the requirements of the Code of Conduct without good reason. Waivers of provisions of the Code shall be granted by the Board of Management only.

Tag will review this Code of Conduct on a regular basis and the Board of Management will decide upon amendments as appropriate. The Code of Conduct sets the principles for all policies and regulations of Tag. Please note the latest versions of the following regulations that complement the Code of Conduct: the Anti-Bribery and corruption policy and the Competition compliance policy.

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