

To TÜV Rheinland Brussels, 29.12.2024

Am Grauen Stein

51105 Cologne

Germany

Att: Dr. Michael Fübi, CEO

REGARDING TÜV RHEINLAND'S CERTIFICATION OF ESTABLISHMENTS IN OCCUPIED WESTERN SAHARA

Dear Dr.Fübi

Western Sahara Resource Watch (WSRW) refers to the letter we sent to your company on 29 November 2024¹ and your response to us on 13 December 2024².

In our letter, we inquired about your company's compliance checks regarding KB Fish, a Moroccan company operating in the non-self-governing territory of Western Sahara.

We referred to the rulings of international courts that clearly establish that Western Sahara is a "separate and distinct" territory from Morocco, and that Morocco has no legal rights to be present in the territory. We also pointed to the erroneous claims on your website suggesting that KB Fish is located with an address in Morocco.

We asked TÜV Rheinland questions over the matter, most of which were not responded to in your answer.

In your letter to us, your company referred to the filing of KB Fish on your website. Just as when we wrote you on 29 November 2024, KB Fish is still registered to be in the wrong country on that website. Please find a screenshot of your website to the right, as it appears per 29 December 2024, where KB Fish is suggested to be in "Marokko". *This is a factual error*.

We suggest you look at a UN map. You can find the maps of the UN on the website of the UN:

https://www.un.org/geospatial/content/africa-2



Western Sahara Resource Watch www.wsrw.org

¹ WSRW letter to TÜV Rheinland, 29 November 2024, https://vest-sahara.s3.amazonaws.com/wsrw/feature-images/File/2029/674982fa28a29_WSRW-TUVRheinland 29.11.2024.pdf

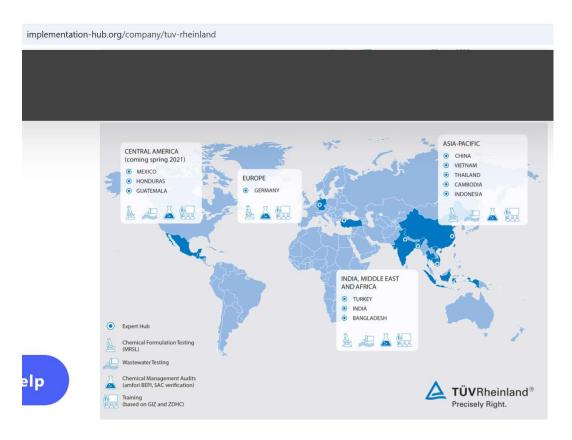
² TÜV Rheinland letter to WSRW, 13 December 2024, https://vest-sahara.s3.amazonaws.com/wsrw/feature-images/File/2105/675c519b8b7fb_TUVRheinland-WSRW_13.12.2024.pdf

A factually correct map, in line with the position of the United Nations, can also be found on your website, such as here:

tuv.com/landingpage/en/pv-solar-energy/



Or here:



By pointing to your registry, which is erroneous, your company comments that it "refrains, as a matter of policy, from taking positions or making judgements on questions of international law as well as political matters."

Dr. Fübi, we are not asking your company to make any judgements. Those have already been made. TÜV Rheinland only needs to read the rulings, look at the UN maps, relate to them and to reflect those facts accordingly, just as you have done elsewhere on your website.

That fact that the city of El Aaiún is not located in Morocco is *a fact* just as much as Cologne not being located in, say, Portugal.

WSRW sometimes receives letters from companies with commercial ties with the Moroccan government referring to Western Sahara as being part of Morocco. Such positions are maintained even though these firms are made aware of the errors. What we are not expecting, however, is to see companies that have as its *raison d'être* to check legal and standard compliance, refuse to relate to which law to use as a baseline, closing the eyes to international borders, international court rulings or international law.

If your company does not wish to relate to international law at all, as you state, this might explain why TÜV Rheinland has erroneously located KB Fish in the wrong country. We will refer to this erroneous practice by TÜV Rheinland in our upcoming report as a matter of gross negligence.

We hear what you write about not wishing to make judgements on political matters. Such statement is inconsistent with your company's political practice.

To assist a company that operates on licences issued by an occupying power, on occupied territory, is a matter of profound political nature. If TÜV Rheinland had *abstained* from undertaking a compliance check for a Moroccan company, filed in the Moroccan company registry, under Moroccan laws, outside of Morocco's internationally recognised borders, in the occupied parts of the non-self-governing territory of Western Sahara — then it would have *not* been involved in politics.

To ignore facts, international law, CJEU court rulings, and maps of the UN, and to incorrectly file a certified company in the wrong country - that is political.

In your letter to us, TÜV Rheinland explains that it «must use company data as provided in the respective local commercial register in which our client is listed». No it does not. To define for instance the Portuguese company registry as relevant or "local" in relation to a company operating in Cologne would be an active and political decision. Most companies would have concluded that Germany and Portugal are different countries, and, as such, it would be better to not undertake a compliance check for such a company. Unless, of course, one closes the eyes to facts.

Suggesting that a Moroccan commercial registry is "local" outside of the international borders of Morocco, and, as such relevant in the non-self-governing territory of Western Sahara, indicates an unfortunate political position by TÜV Rheinland.

We regret that your company has failed to answer most of our questions in our letter to you.

In view of your email to us, we have one more question that we seek answer to:

A map on your website shows Crimea as part of Ukraine. https://www.tuv.com/landingpage/en/global-rail/cee.html. Based on your statement and practice, can we now expect this to be just a temporary view by your company and that TÜV Rheinland will issue ISO certifications to Russian companies registered in Sevastopol, start referring to Sevastopol as being located in Russia, and underline that it will neither make judgements on international law nor engage in politics, because your company "must use company data as provided in the respective local commercial register in which our client is listed"?

Allow us also finally to just underline that a company that fails to consider the position of the United Nations, international courts or EU case law risks losing credibility. During the months and years to come, an increasing number of companies around in Europe will have to relate to the CJEU rulings on Western Sahara. If any of these enter your website will see that your company does not wish to relate to rulings of international courts or EU case law.

Your political position on the conflict – and your unwillingness to relate to facts, UN maps and international courts – will be reflected in our upcoming report. If your company wish to reconsider the matter, then feel free to get back to us with an update.

If not, we regret that we will have to quote your answer in its entirety in our report, with a reference to your imprecise and factually erroneous registry, in stark contrast to your factually correct world maps.

WSRW wrote KB Fish on 8 December 2024, and has not received an answer.

Looking forward to hearing from you again,

Sincerely,

Erik Hagen

Western Sahara Resource Watch

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