



## **POLICIES AND PROCEDURES FOR COMPLAINTS REGARDING ACCOUNTING, INTERNAL ACCOUNTING CONTROLS, FRAUD OR AUDITING MATTERS**

### **1. INTRODUCTION**

UL Solutions Inc., a Delaware corporation (“**ULS**” and, together with its consolidated subsidiaries, the “**Company**”), is committed to full and accurate financial disclosure and to maintaining its books and records in compliance with all applicable laws, rules and regulations. The Company wishes to encourage employees, independent contractors, third-party vendors, customers and business partners to make the Company aware of any practices, procedures or circumstances that raise concerns about the integrity of its financial disclosures, books and records. The following policies and procedures (this “**Policy**”) have been adopted by the Audit Committee (the “**Audit Committee**”) of the Board of Directors of ULS to govern the receipt, retention and treatment of complaints regarding the Company's accounting, internal accounting controls or auditing matters, and to protect the confidential, anonymous reporting of concerns regarding questionable accounting or auditing matters.

All employees and third parties making reports are asked to provide as much detail and supporting information as possible about their concerns in order to assist the investigative process. It is the policy of the Company to treat complaints about accounting, internal accounting controls, auditing matters or questionable financial practices (the “**Accounting Complaints**”) seriously and expeditiously.

Employees will be made aware of the procedures contained herein and will be given the opportunity to submit for review by the Company confidential and anonymous Accounting Complaints regarding the following matters. The following is not an exhaustive list, and Accounting Complaints regarding matters not listed here may be submitted as well.

- Fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to the U.S. Securities and Exchange Commission (the “**SEC**”) or the investing public.
- Violations of SEC rules and regulations or any other laws applicable to the Company's financial accounting, maintenance of financial books and records, internal accounting controls and financial statement reviews or audits.
- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company.
- Fraud or deliberate error in the recording and maintaining of financial records of the Company.
- Significant deficiencies in or intentional noncompliance with the Company's internal accounting controls.

- Misrepresentations or false statements regarding a matter contained in the financial records, financial reports or audit reports of the Company or any filings made with the SEC (including periodic and current reports).
- Deviation from the full and fair reporting of the Company's financial condition.
- Variation in the Company's financial reporting methodology from prior practice or from generally accepted accounting principles without adequate public disclosure.
- Issues affecting the independence of the Company's independent registered accounting firm.
- Falsification, concealment or inappropriate destruction of corporate or financial records.
- Theft, embezzlement, fraud or other misappropriation of Company assets or funds.

In the event that the Company contracts with a third party to handle complaints or any part of the complaint process, the third party will comply with these policies and procedures.

Nothing in these policies and procedures shall prohibit any person from voluntarily reporting possible violations of federal law or regulation to any governmental agency or entity, including the SEC, or making other disclosures that are protected under the whistleblower provisions of federal law or regulation. Employees, directors and third parties are not required to obtain a release from the Company to make such a report or disclosure, nor are they required to notify the Company of any such report or disclosure.

## 2. REPORTING ACCOUNTING COMPLAINTS

The Company urges any person desiring to make an Accounting Complaint to contact the Company's Chief Legal Officer (the "**Compliance Officer**") directly. For persons who wish to make an Accounting Complaint but do not wish to contact the Compliance Officer directly, the Company has established alternative procedures to report an Accounting Complaint anonymously. Any person who desires to report an Accounting Complaint has two options for doing so (and may elect to use either of them).

a) *Global Ethics Helpline.* Any person with an Accounting Complaint can contact the Global Ethics Helpline, which the Company has established, and which is available 24 hours a day, 7 days a week on the internet at <https://ulsolutions.caseiq.app/portal> or by calling a country-specific telephone number found on the Global Ethics Helpline page. The intake phone call may be received by a third-party contractor specifically engaged to provide the hotline services or an internal person specifically designated to receive hotline calls. The information from the call will be documented in a format acceptable to the Company and shall include at a minimum a written description of the information received concerning the Accounting Complaint allegations and shall be provided to the Compliance Officer. Reports can be submitted by web form at <https://ulsolutions.caseiq.app/portal>.

### Disclaimer

This policy may be revised or revoked with no advance notice. This policy supersedes all prior policies on this particular topic. UL Solutions operates in different countries which may have differing legal requirements. In the unlikely event the laws of a particular jurisdiction conflict with this particular policy, local legal requirements shall control.

b) *Audit Committee.* Any person with an Accounting Complaint can report to the Audit Committee openly, confidentially or anonymously. Accounting Complaints can be made orally by calling a country-specific telephone number found on the Global Ethics Helpline page at <https://ulsolutions.caseiq.app/portal> or in writing marked CONFIDENTIAL to the members of the Audit Committee mailed to the following address: UL Solutions Inc., Attn: Chair of the Audit Committee c/o Chief Legal Officer, 333 Pfingsten Road, Northbrook, Illinois 60062.

Employees submitting an Accounting Complaint orally through the Global Ethics Helpline or in writing need not provide their name or other personal information and reasonable efforts will be used to conduct the investigation that follows from an Accounting Complaint from an employee in a manner that protects the confidentiality and anonymity of the employee submitting the Accounting Complaint.

Upon receipt of an Accounting Complaint, the Compliance Officer or the Audit Committee, as applicable, will acknowledge receipt to the person reporting the Accounting Complaint if possible.

### **3. TREATMENT OF ACCOUNTING COMPLAINTS**

The Compliance Officer or the Audit Committee, as applicable, shall review the Accounting Complaint, and may investigate it himself or herself or themselves or may assign another employee, outside counsel, advisor, expert or third-party service provider to investigate or assist in investigating the Accounting Complaint. The Compliance Officer or the Audit Committee, as applicable, may direct that any individual assigned to investigate an Accounting Complaint work at the direction of or in conjunction with the Company's legal department, legal counsel or any other attorney in the course of the investigation.

Unless otherwise directed by the Compliance Officer or the Audit Committee, as applicable, the person assigned to investigate will conduct an investigation of the Accounting Complaint and report his or her findings or recommendations to the Compliance Officer or the Audit Committee, as applicable. If the investigator is in a position to recommend appropriate disciplinary or corrective action, the investigator also may recommend disciplinary or corrective action.

If determined to be necessary by the Compliance Officer or the Audit Committee, as applicable, the Company shall provide for appropriate funding, as determined by the Compliance Officer or the Audit Committee, as applicable, to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses.

At least once per each calendar quarter and whenever else as deemed necessary, the Compliance Officer shall submit a report to the Audit Committee (and any member of Company management that the Audit Committee directs to receive such report) that summarizes each Accounting Complaint made within the last 12 months and shows specifically: (a) the complainant (unless anonymous, in which case the report will so indicate), (b) a description of the substance of the Accounting Complaint, (c) the status of the investigation, (d) any conclusions reached by the investigator and (e) findings and recommendations.

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At any time with regard to any Accounting Complaint received by the Compliance Officer or the Audit Committee, as applicable, the Compliance Officer may specify a different procedure for investigating and treating such Accounting Complaint, such as when the Accounting Complaint concerns pending litigation.

#### **4. CONFIDENTIALITY AND ANONYMITY OF PERSONS REPORTING ACCOUNTING COMPLAINTS**

While the Company prefers that persons reporting Accounting Complaints identify themselves to aid in the investigation, if necessary, reports by employees may be made anonymously if desired. If requested by the employee, the Company will protect the confidentiality and anonymity of an employee who makes an Accounting Complaint to the fullest extent possible, consistent with the need to conduct an adequate review and investigation of the Accounting Complaint. The Company is not obligated to protect the confidentiality and anonymity of a non-employee person who makes an Accounting Complaint.

#### **5. ACCESS TO REPORTS AND RECORDS AND DISCLOSURE OF INVESTIGATION RESULTS**

All reports and records associated with Accounting Complaints are considered confidential information and access will be restricted to the Compliance Officer or any person assigned to investigate the complaint on his/her behalf, members of the Audit Committee, the Company's legal department and employees of the Company or outside counsel involved in investigating an Accounting Complaint as contemplated by these procedures. Access to reports and records may be granted to other parties at the discretion of the Audit Committee and/or the Compliance Officer.

Accounting Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at the time.

#### **6. RETENTION OF RECORDS**

All Accounting Complaints and documents relating to such Accounting Complaints made through the procedures outlined above shall be retained for at least five years from the date of the complaint, after which the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.

#### **7. NO RETALIATION**

The Company will not discipline, discriminate against or retaliate against any person who reports an Accounting Complaint in good faith and will not tolerate any such action. It will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures.

#### **8. COMPLIANCE WITH LAW**

This Policy is intended to meet the requirements of Rule 10A-3(b)(3) under the U.S. Securities Exchange Act of 1934, as amended.

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## **9. REVIEW**

This Policy will be subject to the periodic review of the Audit Committee. Any proposed changes to this Policy will be, upon recommendation of the Audit Committee, reviewed and approved by the Board of Directors of the Company.

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