



Code of Conduct for Suppliers and Partners

Doc. No.: G-PRC-CORP-0020	Rev. Level: 01	Rev. Date: 12/05/25
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With the introduction of the “Code of Conduct for Suppliers and Partners”, KTX GmbH (hereinafter: KTX). has underlined its commitment to environmental protection, compliance with human rights and labor standards and the fight against corruption. KTX and its subsidiaries are consistently committed to sustainable development in purchasing and within the framework of contracts with subcontractors, which form an important part of the company's activities. This Code demonstrates KTX's commitment to promoting compliance with the principles of sustainable development among its suppliers, subcontractors and service providers (hereinafter referred to as “suppliers” or “partners”).

KTX upholds the principle of strict legality for all actions, measures, contracts and other processes of the KTX Group. Compliance with the principle of legality also includes, among other things, competition and antitrust law, the strict prohibition of corruption and money laundering, compliance with the state of the art, obtaining the necessary official approvals, compliance with export control law and observance of the legal rights of third parties.

By accepting the Code of Conduct, the supplier undertakes to make every effort to apply and implement the principles of this Code without exception, in compliance with the contractual provisions and the applicable national legislation. He is responsible for ensuring that his own suppliers and subcontractors do the same. He also undertakes to receive auditors from KTX and external auditors commissioned by KTX to check the application of the Code. Within the scope of his possibilities, he must ensure that his own suppliers and subcontractors do the same.

The supplier must act in accordance with all the principles set out in this Code and in accordance with the United Nations Universal Declaration of Human Rights, the fundamental conventions of the International Labor Organization (ILO; UN specialized agency), all other international, national and local conventions and regulations and the applicable contractual provisions, insofar as these texts are applicable in the country or countries in which it operates.

Any deliberate failure by the Supplier to comply with the principles set out in this Code shall be deemed a breach of its contractual obligations which, depending on its severity, may lead to coercive measures provided for in the contract. These measures may go as far as termination of the contract through the fault of the supplier, apart from any claims for damages.

If, due to special circumstances, a supplier is unable to comply with one or more provisions of this Code, it must inform KTX to agree the necessary corrective measures with KTX.

2 KTX - Code of Conduct for Suppliers and Partners

2.1 General

Living our values and always acting with integrity makes us trustworthy. KTX follows internationally agreed standards of business ethics and complies with applicable national and international legal requirements and regulations in all its business activities.

For the purposes of this Code, a “supplier” or “partner” is a legal or natural person who is involved or intends to be involved in business activities with KTX. Partners include, but are not limited to, joint ventures and consortium partners.

KTX requires its suppliers and partners to comply with the Code or an equivalent standard agreed with KTX while doing business with KTX. KTX also expects its suppliers and partners to ensure that equivalent standards to those reflected in this Code are followed throughout their supply chains.

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2.2 Compliance with laws and regulations

Suppliers and partners must comply with all applicable laws, rules and regulations of the countries in which they do business. KTX expects its suppliers and partners to comply with the more stringent requirements of this Code and applicable laws and regulations. In the event of inconsistencies between the Code and applicable laws, rules and regulations, KTX expects to be informed by its suppliers and partners.

2.3 Commitment to continuous improvement

KTX recognizes that Suppliers and Partners are at different stages of development and is committed to working with Suppliers and Partners to achieve continuous improvement.

If KTX determines that a supplier or partner does not meet the requirements and expectations set forth in this Code, KTX may provide guidance on what needs to be corrected or improved. Suppliers and partners should then promptly implement corrective actions and work to demonstrate progress.

KTX also encourages all suppliers and partners, where possible, to participate in initiatives aimed at raising standards across an entire sector or across sectors.

2.4 Consequences in the event of violations

If suppliers and partners become aware of violations of the Code or equivalent standards, they must act and take appropriate steps. KTX will take appropriate remedial action to prevent, stop or minimize the extent of the violation. Serious failure, persistent non-compliance with the Code or repeated and unjustified refusal to provide the required information may result in the suspension or termination of the Supplier's or Partner's business relationship with KTX.

2.5 Due diligence and transparency

KTX conducts risk-based due diligence processes that regularly and systematically identify and assess risks and impacts related to human and labor rights, the environment and business ethics in the value chain. This information is used to avoid, mitigate or remedy impacts to ensure responsible business operations. KTX expects suppliers and partners to allow KTX or a third party authorized by KTX to audit and assess the supplier's and partner's operations relevant to the Code.

KTX also expects its Suppliers and Partners to conduct sustainability risk-based due diligence reviews of their own operations and value chains, take appropriate mitigation and remediation measures in relation to the level of risk and impact, and transparently report the results to KTX upon request.

2.6 Management systems and monitoring

Suppliers and partners should have appropriate risk management systems and control mechanisms in place to ensure compliance with the Code or equivalent agreed standards. The functioning and quality of the supplier's or partner's management system should be proportionate to the size, complexity and environment of the supplier's or partner's business.

Suppliers and partners should ensure and monitor that their own suppliers and sub suppliers and subcontractors comply with the Code or, where applicable, their own equivalent code of conduct.

3 Human rights and labor rights

3.1 General

KTX expects its suppliers and partners to respect internationally recognized human rights as set out in the Universal Declaration of Human Rights.

This Code applies to all persons employed by the supplier or partner, including temporary workers, foreign workers, student workers, agency workers and direct employees.

Suppliers and partners shall take measures to avoid causing, contributing to or being associated with adverse human rights impacts. This includes all types of rights holders, such as workers, affected communities and human rights defenders.

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3.2 Indigenous peoples

Suppliers and partners shall respect the rights of indigenous peoples and tribal peoples, their social, cultural, environmental and economic interests, including their connection to lands and other natural resources.

Suppliers and partners should observe the principles of free, prior and informed consent and participation in order to obtain broad indigenous and tribal consent for their activities.

3.3 Community engagement and community development

Suppliers and partners shall respect the rights, interests and aspirations of affected communities and vulnerable populations when making significant changes to suppliers' and partners' normal operations. Community engagement should be inclusive, equitable, culturally appropriate, gender-sensitive and lawful. Suppliers and partners engage in transparent, open and honest dialog and collaborate with stakeholders and authorities inside and outside the sector in which they operate.

3.4 Child labor and protection of young people in the workplace

Suppliers and partners must combat all forms of child labor. Suppliers and partners must not participate in or benefit from child labor in any way. If child labor is discovered, a remediation program must be established.

Suppliers and partners may not employ children who have not yet reached the minimum age for admission to employment or the age up to which schooling is compulsory in the respective country. The higher age shall apply in each case. Suppliers and partners may not employ workers under the age of 18 to carry out work that is classified as hazardous under national legislation.

3.5 Use of security personnel

Suppliers and partners must ensure that all security personnel, including contracted security personnel, respect human rights and dignity and take appropriate countermeasures in the event of a threat.

3.6 Modern slavery and forced labor

KTX considers any form of modern slavery to be unacceptable. Suppliers and partners must not participate in or benefit in any way from forced labor, including servitude, involuntary prison labor, slavery, servitude, or labor performed under threat of punishment or coercion. All workers have the right to enter and leave employment freely, and work must be performed on a voluntary basis.

3.7 Conflict-affected areas and other high-risk areas

As human rights defenders are important partners in identifying risks in our value chain, KTX expects its suppliers and partners not to engage in activities that seek to undermine the fundamental rights of civil society and civil liberties.

Suppliers and partners should assess whether their own operations or supply chains are located in or sourcing from conflict-affected areas or other high-risk areas. If so, they shall take enhanced due diligence measures adapted to the specific context.

Suppliers and partners must take the necessary steps to monitor business relationships, commercial and financial transactions, flows and resources to ensure that they are not associated with financing or supporting armed actors that could benefit from the proceeds of the sale of such goods and services.

3.8 High-risk minerals

Suppliers and partners must take appropriate steps to identify the use of high-risk minerals in their supply chain, establish traceability measures or chains of custody back to their origin or place of processing, and ensure that risks are identified and appropriate mitigation and remediation measures are implemented in the supply chain.

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KTX expects its suppliers and partners to provide relevant information on the origin of a mineral and any relevant assessments upon request. KTX expects its suppliers and partners to disclose their due diligence measures.

Suppliers and partners should work to reduce the use of conflict minerals in their supply chains.

3.9 Working hours

Suppliers and partners should ensure that normal working hours and overtime for all workers are within the limits permitted by applicable laws and regulations or agreed in relevant collective bargaining agreements and do not cause physical or mental harm. Workers, without distinction, who are unable or refuse to work overtime shall not be penalized by suppliers and partners or subjected to reprisals such as threats of dismissal, wage cuts or mistreatment.

3.10 Wages, vacation and benefits

Suppliers and partners shall pay all workers a fair and equal wage, including benefits and leave, that meets their basic needs and strive to pay a disposable income in accordance with applicable laws and/or relevant collective bargaining agreements.

Suppliers and partners shall also work to minimize and mitigate structural gender differences in pay and benefits for equal or comparable work.

3.11 Health and safety

Suppliers and partners shall provide a safe and healthy environment in all locations where work is performed, including where the supplier or partner provides accommodation for its employees.

All work must be preceded and based on documented appropriate risk management with implemented controls. This includes physical, social and occupational health risks.

The risks must be reduced in accordance with the hierarchy of measures: elimination, replacement, technical measures, organizational measures and, as a last resort, personal protective equipment.

3.12 Freedom of association and collective bargaining

Suppliers and partners shall recognize and respect the rights of all workers, including women, migrant workers, minorities and other vulnerable groups, to freedom of association, to organize and to bargain collectively when rights holders so desire.

In situations where the right to freedom of association and collective bargaining is restricted by applicable laws and regulations, KTX expects its suppliers and partners to allow and not hinder alternative and independent forms of worker representation.

3.13 Equal treatment and non-discrimination

Suppliers and partners promote equality, diversity and inclusion and do not practice any form of discrimination in hiring, promotion, development, compensation and termination procedures. Prohibited grounds for discrimination include, but are not limited to: race, color, gender, age, language, ability, nationality or national origin, religion, ethnic or social origin, economic background, health status, disability, pregnancy, membership in an indigenous group, membership in a trade union, political opinion, sexual orientation.

KTX believes that gender equality is essential to strengthening the economy, achieving nationally and internationally agreed development and sustainability goals and improving the quality of life for women, men, families and communities.

3.14 Grievance channels and redress mechanisms

Suppliers and partners should provide adequate grievance mechanisms that are accessible to all workers and interested parties, including affected communities, to make comments, recommendations, reports or

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complaints regarding the supplier's or partner's workplace, environment or business practices. Suppliers and partners should have a remediation mechanism in place to appropriately address and follow up on reported human rights violations.

Suppliers and partners have routines for dealing with harassment, including physical, psychological and sexual harassment, and communicate that any form of harassment is unacceptable and must be reported.

4 Environment

4.1 General

KTX expects its suppliers and partners to conduct their business responsibly with respect to the environment, including climate change, and to actively work to reduce the environmental risks and impacts associated with their supply chains. Suppliers and partners should be proactive in their environmental work, take a precautionary approach and consider environmental impacts across the entire value chain.

4.2 Environmental Legislation

Suppliers and partners must obtain all necessary permits and licenses, keep them up to date and comply with the operational and reporting requirements of these permits and licenses.

4.3 Environmental management system

Suppliers and partners whose activities have an impact on the environment must apply a structured and systematic approach to managing their environmental aspects. This includes a suitable management system for improving environmental performance, setting targets and implementing follow-up measures.

4.4 Environmental protection

Suppliers and partners must avoid or minimize waste or emissions generated in the course of their business activities. Resources such as energy, water, land and raw materials should be used in an efficient and sustainable manner. Suppliers and partners shall work to avoid and minimize the impact of their business activities on the environment and ecosystems. If impacts cannot be completely prevented or mitigated, possible compensation and restoration measures should be considered.

Local communities should always have access to available resources, including clean drinking water, good soil quality for agriculture and good air quality.

Suppliers and partners should work to use the best available technologies to minimize environmental impact.

Suppliers and partners shall handle hazardous substances in a responsible manner and, where possible, replace hazardous substances with less hazardous substances

4.5 Decarbonization

KTX expects its suppliers and partners to sustainably and proactively protect the climate, for example by increasing energy efficiency or generating or purchasing energy from renewable/carbon neutral sources. The aim is to create transparency about their CO² emissions and set ambitious CO² reduction targets that are in line with the 1.5 degree scenario of the Paris Climate Agreement.

5 Business relationships

5.1 General

KTX expects its suppliers and partners to conduct their business in accordance with internationally agreed standards of business ethics and to comply with all applicable anti-corruption laws and regulations.

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5.2 Corruption and financial crime

Suppliers and partners of KTX must not engage in or tolerate any form of corruption, bribery, extortion, fraud or embezzlement. Suppliers and partners must not offer or accept any benefits in order to obtain an unfair or improper advantage or with the intention of causing the recipient to breach their professional obligations. Such improper benefits may include cash, gifts in kind, pleasure trips or other types of services and amenities.

KTX expects its suppliers and partners not to condone and take action against any form of money laundering, tax fraud, tax evasion or other illegal financial schemes that may be indicated by the use of tax havens and jurisdictions susceptible to financial crime.

That they do not tolerate and take action against any form of money laundering, tax fraud, tax evasion or other illicit financial schemes that may be characterized by the use of tax havens and jurisdictions susceptible to financial crime.

5.3 Export controls and sanctions

Suppliers and partners must comply with applicable laws and regulations regarding export controls and export restrictions as well as relevant economic sanctions.

5.4 Conflicts of interest

Suppliers and partners must avoid conflicts of interest that could affect the credibility of the supplier or partner or the trust of third parties in KTX.

5.5 Competition law

Suppliers and partners must observe and comply with applicable competition laws and regulations, including the obligation not to exchange commercially sensitive and strategic information with competitors and not to enter into restrictive agreements with a business partner.

5.6 Protection of intellectual property rights and confidential information

Suppliers and partners must respect KTX's intellectual property rights and protect KTX's information by safeguarding it from misuse, theft, fraud or unauthorized disclosure.

6 Reporting violations to KTX

If the Supplier or Partner, its employees, its consultants and contractors or other stakeholders believe that the provisions of the Code are not being complied with or KTX is not acting in accordance with its own Code of Conduct and Integrity, KTX encourages such concerns to be reported through a whistleblowing channel.

See: <https://ktx.reporting-channel.com/>

State: 01/2025

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