

CARL KÜHNE KG (GmbH & CO.)



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**Code of Conduct for Business
Partners of Carl Kühne KG
(GmbH & Co.)**



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1. Scope of application and compliance with the law

This Code of Conduct defines the principles and requirements of Carl Kühne KG (GmbH & Co.) and its affiliated Group companies (hereinafter jointly referred to as "KÜHNE") towards its business partners and suppliers (hereinafter jointly referred to as "Business Partners") regarding their responsibility for business integrity, people and the environment. The following principles are based, among other things, on the **fundamental principles of the International Labor Organization (ILO)**, the **UN Guiding Principles on Business and Human Rights**, the **OECD Guidelines for Multinational Enterprises** and the **Supply Chain Due Diligence Act (LkSG)**.

The Code of Conduct for Business Partners is an integral part of KÜHNE's business partner contracts. It applies to all contractual services provided by the Business Partner to KÜHNE and forms the basis for the joint business relationship. KÜHNE reserves the right to adapt the requirements of this Code of Conduct in the event of changes to the legal or normative framework conditions. KÜHNE expects its business partners to accept such changes and to implement them accordingly.

2. Vision and mission statement of Carl Kühne KG (GmbH & Co.)

KÜHNE is committed to maintaining the highest possible ethical, moral and ecological standards in its business activities and expects the same attitude from its Business Partners. It is therefore of crucial importance to KÜHNE that the Business Partner is familiar with the principles and provisions of the Code of Conduct for Business Partners and feels equally committed to them.

In addition, KÜHNE is making efforts to meet the increased requirements for transparency and sustainability in supply chains. KÜHNE sees this as an opportunity to deepen and expand its relationships with its business partners.

3. Business integrity

3.1 Fair competition and antitrust law

The rules of fair advertising and fair competition must be observed by the Business Partners in connection with their business activities for KÜHNE. In addition, the applicable antitrust and competition laws must be applied, which in particular prohibit agreements and other activities that influence prices or conditions when dealing with competitors.

3.2 Avoidance of conflicts of interest

The Business Partner shall ensure that business decisions relating to KÜHNE are made free of any conflicts of interest with private relationships or other business or other activities.



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3.3 Prohibition of corruption and bribery

Corruption and bribery are not tolerated by KÜHNE. The Business Partner will comply with the applicable national and international laws and regulations. This includes in particular that neither the business partner nor its employees accept or offer bribes, kickbacks, improper donations, gifts or benefits to third parties in the course of their business activities.

According to KÜHNE's guidelines, the acceptance and offer of gifts or other benefits from persons with whom Business Partners seek or maintain a business relationship is therefore undesirable and prohibited. This applies in particular if the granting of an advantage is likely to influence a decision by the recipient.

3.4 Subsidy fraud and incitement to subsidy fraud

If a contract is awarded on the basis of a formal invitation to tender, the Business Partner will neither discuss nor coordinate the bids with other bidders.

3.5 Prevention of money laundering

Money laundering means that assets from criminal activities are put into circulation through further business activities. The business partner complies with the legal requirements for the prevention of money laundering and does not participate in money laundering activities.

3.6 Data protection, IT security, intellectual property and confidentiality

The Business Partner undertakes to meet the reasonable expectations of its clients, suppliers, customers, consumers and employees with regard to the protection of sensitive data, such as personal information and business secrets. The Business Partner must comply with data protection and information security laws and official regulations when collecting, storing, processing, transmitting and forwarding sensitive data. In particular, when processing information in the context of complaints, the Business Partner undertakes to treat the identity of the person providing the information confidentially.

The Business Partner shall ensure the security of its IT infrastructure, in particular its network and information systems, facilities, data processing systems (internal or external) and other information resources. The Business Partner shall take appropriate, proportionate and effective technical, operational and organizational measures to manage the risks to the security of the network and information systems used by the Business Partner for its business activities or in the context of the provision of its services and to prevent or minimize the impact of security incidents on the recipients of its services and on other services. These measures must ensure a level of cyber security that is appropriate to the existing risk, taking into account the state of the art and the applicable European, international and national standards. When assessing whether measures are appropriate to the existing risk, the extent of the risk exposure and the size of the business partner as well as the probability of occurrence and severity of security incidents and their social and economic impact must be taken into account. The measures must be based on a cross-risk approach. Upon termination of the contract, the Business Partner undertakes to return or properly



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destroy the information it has received in the performance of its duties in accordance with KÜHNE's instructions.

The Business Partner respects intellectual property rights and protects relevant data in this context.

All business and operational information obtained from the cooperation with KÜHNE that has not been lawfully made publicly accessible is subject to confidentiality (secrecy) and may not be disclosed by either party to unauthorized third parties.

(confidentiality) and may not be disclosed by either party to unauthorized third parties. This also applies to the period after the termination of the business relationship. Sensitive information is additionally protected by mutual non-disclosure agreements.

3.7 Use of artificial intelligence

The Business Partner shall ensure that current and future developments in connection with artificial intelligence comply with applicable law, that the systems developed are free from discrimination and that they are controlled exclusively by humans. Particular attention must be paid to adequate data protection and security.

4. Expectations with regard to human rights and social concerns

4.1 Respect for human rights

The Business Partner undertakes to respect human rights as expressed in the following conventions:

- **UN Human Rights Charter;**
- **UN Guiding Principles on Business and Human Rights;**
- **UN Convention on the Status of Women;**
- **UN Convention on the Rights of the Child;**
- **OECD Guidelines for Multinational Enterprises;**
- **Core Labor Standards of the International Labor Organization (ILO);**
- **Basel Convention;**
- **Stockholm Convention;**
- **Minimata Convention.**

4.2 Prohibition of discrimination

Any discrimination against employees, in particular on the basis of gender, nationality, or skin color, religion, ideology, belief, political conviction, marital status, maternity, age, political orientation, ethnic or social origin, disability, health status, membership in employee organizations including trade unions, sexual orientation or other personal characteristics is prohibited. The personal dignity, privacy and personal rights of each individual are respected by the Business Partner.



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4.3 Prohibition of forced labor and slavery

KÜHNE does not accept forced labor. All employees of the Business Partner have a legal work permit and are free to leave the company premises at the end of their working day. All work must be voluntary and without threat of punishment. Personal documents, identification papers or property are not withheld by the employer. The company treats its employees with dignity and respect. The use of physical and verbal violence, sexual harassment, humiliation and psychological or physical coercion will not be tolerated. Any form of modern slave labor, prison labor or comparable work that violates basic human rights is also prohibited. All work must be voluntary and without threat of punishment.

4.4 Prohibition of child labor

No child labor may be used in cooperation with activities for KÜHNE. Any form of exploitation of children is prohibited. The business partners are requested to adhere to the recommendation from the **ILO conventions** on the minimum age for the employment of children. Accordingly, the age should not be less than the age at which compulsory education ends according to the law of the place of employment and in any case not less than 15 years. The rights of young employees must be protected: Under the age of 18, they may not be employed for work that is harmful to the health, safety or morals of children. Special protective regulations for children and young people must be observed.

4.5 Protection of the rights of employees

Before starting work, a comprehensible, written employment contract is concluded with each employee, which contains all relevant employment contract conditions. The employment relationship may be terminated in accordance with the contractual conditions without loss of income or penalty payments. KÜHNE does not tolerate unacceptable treatment of workers or disciplinary measures; employees, including subcontracted and temporary workers, have the right to appeal against reprimands, disciplinary measures or dismissal. Employees receive all benefits to which they are legally entitled, such as health insurance, social security and pension insurance.

4.6 Reasonable wages and working hours

Remuneration for regular working hours and overtime must correspond to the statutory minimum wage applicable at the place of employment or the minimum standards customary in the industry, whichever is higher. Employees must be granted all legally prescribed benefits. Wage deductions as punitive measures are expressly prohibited.

KÜHNE's business partners must comply with the maximum working hours, including overtime, stipulated by law in the respective country. Employees have the right to at least one day off after six consecutive working days. Employees are granted time off in accordance with applicable legislation, local traditions and other standards.



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4.7 Employee health and safety

KÜHNE expects each Business Partner to ensure that its employees are not exposed to serious health and safety risks that pose an immediate fatal threat or permanent damage to their health. The Business Partner undertakes to establish and apply an appropriate occupational safety system and fire protection program, including a work routine for reporting, implementing and reviewing measures relating to incidents and accidents.

Appropriate personal protective equipment, protective clothing and first aid equipment are available in an appropriate manner and in sufficient numbers for all employees.

4.8 Freedom of association

KÜHNE recognizes the right of all employees to form and join trade unions, to strike and to engage in collective bargaining. Employee representatives must not be subject to discrimination and should have free access to all workplaces to which they need access in order to exercise their representative function peacefully and lawfully. The employer should be open and positive towards the activities of trade unions. In countries where this right is regulated, restricted or prevented by law, the Business Partner shall not impede the implementation of alternative, free and independent forms of freedom of association.

4.9 Prohibition of unlawful eviction and use of security services

The Business Partner shall respect the prohibition of unlawful eviction and the prohibition of unlawful seizure of land, forests and waters in the acquisition, development or other use of land, forests and waters whose use secures the livelihood of a person.

The Business Partner respects the prohibition of hiring private or public security forces to protect the business project if the prohibition of torture is violated, life or limb is harmed or the freedom of association and union is impaired due to a lack of instruction or control in the use of the security company.

4.10 Prohibition of negative environmental impacts on human livelihoods

The Business Partner respects the prohibition of causing harmful soil changes, water pollution, air pollution, harmful noise emissions or excessive water consumption, insofar as these actions significantly impair the natural basis for the preservation and production of food, deny a person access to safe drinking water or make access to sanitary facilities more difficult or destroy them, or damage a person's health.

5. Expectations regarding the environment

5.1 Environmental protection laws and environmental permits

The Business Partner shall comply with applicable environmental laws and regulations, in particular with regard to the lawful management of waste, the handling of chemicals and other hazardous substances



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and their disposal. The Business Partner shall ensure that - where necessary - all required environmental permits are available, kept up to date and implemented in its company.

5.2 Sustainability guidelines and provision of information and evidence

As part of its sustainability strategy, KÜHNE has adopted a CSR guideline and a sustainable procurement guideline for its own business area, which were developed in line with the UN's 17 Sustainability Development Goals (SDGs), the GHG Protocol and the Supply Chain Sustainability Act (LkSG).

As a basis for a responsible partnership, KÜHNE expects its business partners to establish comparable internal sustainability guidelines and to provide relevant sustainability information and evidence on request.

5.3 Respect for natural resources and livelihoods

The Business Partner assures its efforts to maintain the ecological balance, avoid environmental pollution and conserve natural resources. KÜHNE expects the Business Partner to continuously strive to improve the efficiency and sustainability of relevant operations, for example by introducing environmentally friendly technologies and minimizing its environmental footprint. Environmental responsibility should be exercised throughout the entire product cycle.

The Business Partner is encouraged to reduce or avoid as far as possible the use and consumption of resources during production, such as water and energy, as well as the generation of waste of any kind.

6. Principles of cooperation

6.1 Compliance with the law

The Business Partner shall ensure that all relevant national and international laws, ordinances and other regulations relevant to the requirements of this Code of Conduct are implemented or applied. This also includes the globally recognized social and ecological standards from the aforementioned agreements and laws. International foreign trade regulations and customs regulations must be respected.

In particular, the Business Partner undertakes to comply with applicable and, depending on the requirements relevant to the business relationship, applicable requirements pursuant to the NIS 2 Directive ((EU) 2022/2555), in the case of critical infrastructures pursuant to the CER Directive ((EU) 2022/2557) and corresponding national implementation laws, other applicable IT security laws and guidelines as well as standards pursuant to ISO 27001:2022.

If necessary, amendments to laws and new laws must be implemented immediately. The regulation with the strictest requirements must always be applied. For KÜHNE, this is the essential basic principle for economically responsible action.



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6.2 Control rights and audits

The Business Partner agrees that compliance with the expectations, principles and obligations resulting from this Code of Conduct may be checked at any time, either by KÜHNE itself or by an independent auditor commissioned by KÜHNE, either regularly or on an ad hoc basis, in particular by means of inspections and audits. In order to review the technical, operational and organizational measures taken in accordance with Section 3.6, the Business Partner shall also grant KÜHNE or third parties commissioned by KÜHNE unhindered access to relevant information and systems. For this purpose, the Business Partner may send KÜHNE existing audit reports, which KÜHNE will take into account when exercising its right of access and audit. An on-site inspection shall be announced to the business partner in good time and shall only take place during regular business hours and, if requested, in the presence of representatives of the business partner and KÜHNE. The applicable national law shall apply. The costs for the audit - insofar as these are reasonable - shall be borne by KÜHNE. The Business Partner shall immediately respond in writing to all questions relating to compliance with this Code of Conduct and the obligations set out therein. Insofar as KÜHNE is legally obliged to monitor its supply chain (in particular in accordance with the NIS-2 Directive or BSIG), the Business Partner shall also provide suitable proof (e.g. a valid certificate or an audit report from an independent third party) of the effectiveness of the security measures taken once a year on request.

6.3 Duty to provide information and notification

The Business Partner must inform KÜHNE about violations of the rules of this Code of Conduct, substantiated cases of suspected risk, difficulties in addressing the expectations and principles and the implementation of KÜHNE's Code of Conduct in the wider supply chain as soon as it becomes aware of them. This can be done openly or anonymously via the complaint and whistleblower channels set up by KÜHNE (Section 6.10).

Upon request, the business partner must provide KÜHNE with all necessary information that KÜHNE requires to fulfill its legal obligations as well as its contractual obligations towards its business partners. In this respect, KÜHNE expects its business partners to oblige their business partners to disclose information on a risk-based basis. KÜHNE will take into account the legitimate business interests of the business partners and their contractual partners in the supply chain and comply with data protection aspects and the confidentiality of confidential information within the framework of legal requirements.

6.4 General obligations to cooperate

KÜHNE will carry out annual and ad hoc risk analyses with regard to its business partners. This also includes risk analyses for the network and information systems. KÜHNE regularly monitors, evaluates and documents the security concept for the supply chain. The business partner will support KÜHNE appropriately if necessary and will also carry out corresponding risk analyses, in particular for the network and information systems. If, as a result of a risk analysis, e.g. due to a risk situation identified for the first time or an increase in risk, additional expectations arise for the Business Partner, KÜHNE will inform the Business Partner of this in writing. The Business Partner will then endeavor to meet these additional expectations and principles of KÜHNE within a reasonable period of time from receipt of the notification.



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Vulnerabilities that pose a risk to the security of the network and information systems of the facilities concerned must be remedied by the Business Partner without delay.

The Business Partner shall maintain an up-to-date list of its direct suppliers and service providers with contact points for network and information system security issues.

6.5 Assistance with remedial measures

If the Business Partner violates one of the human rights and environmental obligations within the meaning of § 2 LkSG or if such a violation by the Business Partner is imminent, KÜHNE is obliged to take appropriate and effective remedial measures in accordance with the LkSG in order to prevent, end or minimize the extent of the violation. If a remedy is not possible in the foreseeable future, KÜHNE must create and implement a concept for termination or minimization. If the Business Partner has caused the breach, it is required to cooperate in the creation and implementation of the remedial concept within a reasonable period of time. Any costs incurred in this context shall be shared on a case-by-case basis and after consultation between the Business Partner and KÜHNE to a reasonable extent, taking into account the respective effort, the available resources, the ability to influence the direct causer and the causal contribution of the parties.

6.6 Training courses

If KÜHNE identifies a human rights or environmental risk in connection with the performance of the Business Partner as part of the risk analysis, this may justify an obligation on the part of KÜHNE to carry out training and further education for the employees of the Business Partner and its direct suppliers. Such training and further education can also be carried out by an external service provider. In this case, the business partner will enable KÜHNE or the commissioned third party to carry out the training to a reasonable extent and bear the costs for this.

6.7 Indirect suppliers

If KÜHNE has factual indications that a human rights and/or environmental risk within the meaning of § 2 LkSG may be realized at a direct supplier of the Business Partner, the Business Partner undertakes to support KÜHNE in establishing appropriate preventive measures vis-à-vis the originator.

6.8 Obligation to implement and pass on in the supply chain

The Business Partner undertakes to communicate the requirements of this Code of Conduct to its employees appropriately and effectively and to take all necessary precautions for its implementation in its group of companies, including all its group companies. This includes in particular the provision of information about access to KÜHNE's complaints system, insofar as the Business Partner does not have its own complaints system.



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In addition, the Business Partner shall take appropriate measures to ensure that the requirements set out in this Code of Conduct or comparable minimum standards - in particular the human rights and environmental expectations - are adequately addressed along the supply chain on a risk-based basis.

6.9 Suspension and termination of the business relationship

If the Business Partner does not comply with KÜHNE's expectations set out in this Code of Conduct and violates a protected legal position, KÜHNE is entitled to suspend the business relationship with the Business Partner during the efforts to minimize or terminate the risk.

KÜHNE is entitled to terminate all existing agreements between the parties and the individual orders affected by them in whole or in part with a notice period of two (2) weeks if (i) the violation of a legal right protected under this Code of Conduct or an obligation arising from this Code of Conduct is considered serious, (ii) the remedy period has expired unsuccessfully or a warning has remained unsuccessful and (iii) no milder means are available. A serious violation is to be assumed in particular if the violation threatens to cause considerable damage to the protected legal interest of a person concerned or if there are a considerable number of cases. A statutory right to extraordinary termination remains unaffected by this, as does the right to compensation. Such a violation may also result in criminal prosecution by investigating authorities.

6.10 Implementation of the Code of Conduct, complaints and information

Any Business Partner can contact the KÜHNE Compliance Officer at any time if they are unsure about proper conduct or wish to report potential misconduct on their part. The Business Partner, its employees and stakeholders, including affected and unaffected third parties, can report human rights or environmental risks or violations of the expectations set out in this Code of Conduct via KÜHNE's complaints system. The complaints procedure is available to whistleblowers on the KÜHNE website at <https://whistlefox.heuking.de/start/carlkuehnekg/en>. KÜHNE complies with the statutory provisions for the protection of whistleblowers, in particular the obligation to maintain confidentiality of identity and impartiality. Neither the Business Partner nor its employees may obstruct, impede or prevent access to the complaints system set up at KÜHNE or communication with the responsible KÜHNE employees.

If an upstream supplier does not have a complaints system, the Business Partner shall refer to its own complaints system, if available, in order to enable the employees and stakeholders of the upstream supplier to provide information. If the Business Partner does not have a complaints system, it shall refer its upstream supplier to KÜHNE's complaints system, providing the relevant link <https://whistlefox.heuking.de/start/carlkuehnekg/en>. If the business partner itself does not operate its own complaints system that meets the statutory requirements, it must inform its employees of KÜHNE's complaints system in such a way that they are able to submit relevant information. If necessary, KÜHNE will support them in this. Any costs incurred in this connection will be borne by KÜHNE.

If the Business Partner becomes aware of a data breach or incidents that pose a risk to the security of KÜHNE's networks and information systems, the Business Partner must report this breach to KÜHNE immediately at ITCompliance@kuehne.de.



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6.11 Acknowledgement and agreement

The values, expectations and principles set out in this Code of Conduct are an elementary component of the Business Partner's business activities with KÜHNE.

By signing, the Business Partner agrees that she has read and understood KÜHNE's Code of Conduct and accepts and will implement its terms. The Business Partner is aware that non-compliance with these regulations can lead to the termination of all business relationships with KÜHNE.

X

Place/ Date/ Signature