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In this document, the term "business partner" refers to the subcontractors, suppliers, and service providers utilised by all companies within Köster Holding SE.

1 Introduction/Preamble

Köster Holding SE is dedicated to ecologically and socially responsible corporate governance. As a member of EMB-Wertemanagement Bau e.V. since 2018 and an audited EMB member since 2020, we adhere to a values-based compliance management system for the construction sector.

We are committed to meeting the minimum standards set out in the EMB statutes, audit guidelines, and audit questionnaire. This commitment includes compliance with the ten principles of the UN Global Compact and the eight core labour standards of the International Labour Organisation (ILO), regardless of the location of our company headquarters or construction work.

With currently around 2,250 employees in Germany, the companies of Köster Holding SE fall directly within the scope of the Supply Chain Due Diligence Act as of 1 January 2024. This means that in addition to the existing EMB obligations related to compliance with the law, integrity and value-based corporate governance, all companies must also observe the requirements of the Supply Chain Due Diligence Act. Against this background, we are fully committed to protecting the human rights as stipulated in the Supply Chain Due Diligence Act and to complying with the environmental protection obligations also contained therein.

We also expect our own employees to uphold the principles of ecological, social and ethical behaviour and to integrate them into our corporate culture. We continuously strive to optimise our business activities and services in terms of sustainability and encourage our business partners to contribute to this holistic approach.

For future cooperation, our contractual partners agree to adhere to the following regulations as a joint Code of Conduct. This agreement shall form the basis for all future services and deliveries. The contracting parties commit to upholding the principles and requirements of this Code of Conduct and to making efforts to contractually oblige their subcontractors to comply with the standards and regulations outlined in this document. A breach of this Code of Conduct may ultimately be reason and cause for the companies of Köster Holding SE to terminate the business relationship, including all associated service and supply contracts.

The Code of Conduct is based on national laws and regulations such as the Supply Chain Due Diligence Act (LkSG) and international conventions such as the United Nations Universal Declaration of Human Rights, the Guidelines on the Rights of the Child and Business Conduct, the United Nations Guiding Principles on Business and Human Rights, the International Labour Standards of the International Labour Organization and the United Nations Global Compact.

2 Requirements for Business Partners

2.1 Social Responsibility

Prohibition of Child Labour (Section 2 para. 2 no. 1 and 2 LkSG)

No form of child labour is tolerated. Child labour, as defined by ILO core labour standards 138 and 182, and any national provisions, is strictly prohibited. The age limit for permitted employment must not be below the compulsory school age and, in any case, not below the age of 15 (or 14 if permitted by national law in accordance with ILO core labour standard 138). Children must not be exposed to dangerous, unsafe, unhealthy or immoral situations.

Forced Labour and Slavery (Section 2 para. 2 no. 3 and 4 LkSG)

No form of forced or slave labour, servitude or human trafficking is tolerated. No one may be subjected to inhuman or degrading treatment, physical punishment, or similar abuses (ILO core labour standards 29 and 105).

Compliance with Labour Protection and Health and Safety Laws (Section 2 para. 2 No. 5 Supply Chain Act)

Occupational health and safety, as well as the promotion of health for employees and business partners, is a top priority for the companies of Köster Holding SE. Compliance with applicable occupational health and safety laws is mandatory, regardless of whether it is state law (laws, ordinances) or regulations from the German Employers' Liability Insurance Association for the Construction Industry (BG BAU) or construction-related regulations of the German Social Accident Insurance (DGUV).

Business partners are responsible for maintaining a safe and healthy working environment. By establishing and applying appropriate occupational safety systems, necessary precautionary measures are taken against accidents and health damage that may arise in connection to the activity. Appropriate measures must be taken to prevent excessive physical or mental fatigue. Employees are regularly informed and trained on applicable health and safety standards and measures. Employees have access to sufficient quantities of drinking water and clean sanitary facilities.

Prohibition of Disregarding the Freedom of Association (Section 2 para. 2 no. 6 LkSG)

The right of all employees to form employee representative bodies and to engage in collective bargaining to regulate working conditions is recognised. All employees are neither favoured nor disadvantaged on the basis of their membership or non-membership of a trade union or employee representative body.

Prohibition of Unequal Treatment of Employees (Section 2 para. 2 no. 7 LkSG)

Any discrimination in the recruitment and employment of employees is prohibited. In particular, any preferential treatment or discrimination based on national and ethnic origin, social background, health status, disability, sexual orientation, age, gender, political opinion, religion or ideology is prohibited, unless justified by job requirements. The principle of equal pay for work of equal value is observed.

Prohibition of Withholding an Appropriate Wage (Section 2 para. 2 no. 8 LkSG)

The work of company employees is remunerated in accordance with the applicable collective wage agreements or – if the legal requirements are met – in accordance with the applicable minimum wage regulations. If foreign subcontractors are used in the execution of construction projects in Germany, it will be ensured that their employees receive at least the minimum wage applicable to them.

Employees must be granted all legally prescribed benefits. Deductions from wages as a punitive measure are not permitted. Business partners must ensure that employees receive clear, detailed, and regular written information on the composition of their remuneration.

Prohibition of Unlawful Forced Evictions Through the Seizure of Land, Forests, or Water (Section 2 para. 2 no. 10 LkSG)

Business partners must not unlawfully seize land, forests, or water resources that secure the livelihoods of individuals. Business partners must avoid harmful soil changes, water and air pollution, noise emissions, and excessive water consumption if these actions harm people's health, significantly impair the natural basis for food production, or prevent access to safe drinking water and sanitary facilities.

Prohibition of the Use of Security Forces that use Excessive Force in the Performance of their Duties (Section 2 para. 2 no. 11 LkSG)

The business partner recognises this prohibition without reservation.

Prohibition of Other Serious Human Rights Violations (Section 2 para. 2 no. 12 LkSG)

Any behaviour not covered by Section 2 para. 2 clauses 1-11 LkSG, but which could lead to particularly serious human rights violations, must be strictly prohibited, and appropriate actions must be taken against it within the scope of available options. This includes protecting rights as per the International Covenant on Civil and Political Rights of 1973 (e.g., the right to personal freedom and security) and the International Covenant on Economic, Social, and Cultural Rights of 1973 (e.g., the right to housing and the right to the highest attainable standard of physical and mental health).

Complaint Mechanisms

In the event of complaints, Köster Holding SE provides a dedicated website:

www.koester.kann-es-besser.de

This whistleblowing system allows for anonymous submission of complaints to an ombudsman. Alternatively, the ombudsman published there can be contacted by post, telephone or e-mail.

Business partners are required to inform their employees about the accessibility, responsibility, and implementation of the complaint procedure provided by the companies of Köster Holding SE in an appropriate manner. The complaints procedure must be accessible to employees while ensuring confidentiality of identity and effective protection against discrimination. If the business partner does not receive any relevant information, they are responsible for establishing an effective grievance mechanism at the company level to address concerns of individuals and communities affected by negative impacts.

2.2 Environmental Responsibility

Prohibition of Harmful Environmental Impacts that Impair the Natural Basis of Human life or are Harmful to Health (Section 2 para. 2 no. 9 LkSG)

Business partners must adhere to the applicable prohibitions and obligations, and must not tolerate any infringements by contractual partners. In particular, the following prohibitions and obligations are recognised:

- no production of products containing mercury;
- no use of mercury and mercury compounds in manufacturing processes;
- no treatment of mercury waste;
- no production and use of persistent organic pollutants;
- environmentally sound handling, collection, storage and disposal of persistent organic pollutants;
 - export and disposal of hazardous and other waste,
 - only to countries that have signed the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal and
 - which have not banned the import of hazardous and other wastes and
 - which have given written consent for the specific import and
 - which treat the hazardous or other waste in an environmentally sound manner;

- no import of hazardous and other wastes from countries that have not signed the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.

Treatment and Discharge of Industrial Waste Water

Wastewater from operational and manufacturing processes, as well as sanitary facilities must be standardised, monitored, inspected and treated as necessary before discharge or disposal. In addition, measures should be implemented to reduce the generation of wastewater.

Managing Air Emissions

General emissions from operations (air and noise emissions) and greenhouse gas emissions must be standardised, routinely monitored, inspected and treated as necessary before release. The business partner is also responsible for monitoring its emission control systems and must seek cost-effective solutions to minimise emissions.

Handling Waste and Hazardous Substances

The business partner shall adopt a systematic approach to identify, manage, reduce, and responsibly dispose of or recycle solid waste. Chemicals or other materials that pose a risk if released into the environment must be identified and handled safely during transportation, storage, use, recycling, reuse and disposal. The statutory minimum requirements of the Circular Economy Act (KrWG) must be met.

Reducing the Consumption of Raw materials and Natural Resources

Resource use and consumption during production and the generation of all types of waste, including water and energy, must be reduced or avoided. This is achieved either directly at the source or through processes and measures, like modifying production and maintenance methods within the company, by using alternative materials, by conserving resources, by recycling or reusing materials.

Dealing with Energy Consumption/Efficiency

Energy consumption must be monitored and documented. Cost-effective solutions should be found to improve energy efficiency and minimise energy consumption.

Responsible Value Creation

All business partners commit to resource-efficient and responsible value creation throughout the entire supply chain. The use of recycled and secondary materials is expressly encouraged. Priority is to be given to the use of certified products that demonstrate compliance with sustainable production standards. When using timber, timber products, and wood-based materials, it must be ensured that the materials utilized are verifiably sourced from sustainable forestry. Timber derived from uncontrolled harvesting in tropical, subtropical, or boreal climate zones is strictly excluded from use. Proof of regulated and sustainable management of the forests of origin must be provided in the form of a valid "Chain of Custody" certificate.

All products used must comply with European construction and chemicals legislation. The corresponding documentation (CE marking and/or Declaration of Performance (DoP)) must be available.

From the end of 2026, compliance with EU Regulation 2023/1115 ("EUDR") will become mandatory for all business partners whose products or relevant raw materials fall within its scope.

2.3 Ethical Business Conduct

Fair Competition and Antitrust Laws

The standards of fair business practices, advertising, and competition standards must be adhered to. In addition, applicable antitrust laws must be observed, particularly those that prohibit agreements and activities that manipulate prices or conditions when dealing with competitors. These regulations also prohibit agreements between customers and suppliers that limit the customers' freedom to set their own resale prices and conditions.

Code of Conduct for Business Partners

Version: 06/01/2026

Confidentiality/Data Privacy

The business partner undertakes to fulfil the reasonable expectations of its client, suppliers, customers, consumers and employees with regard to the protection of private information. The business partner shall comply with data protection and information security laws and government regulations when collecting, storing, processing, transmitting and disclosing personal information.

Intellectual Property

Intellectual property rights must be respected, and the transfer of technology and expertise should be conducted in a way that protects intellectual property rights and customer information.

Integrity/Bribery, Taking Advantage, Gifts

The highest standards of integrity must be upheld in all business activities. The business partner must maintain a zero-tolerance policy towards all forms of bribery, corruption, extortion and embezzlement. Procedures for monitoring and enforcing standards must be implemented to ensure compliance with anti-corruption laws.

As a general rule, gifts to employees of the companies of Köster Holding SE are prohibited. Instead, donations may be collected for charitable organisations and institutions.

3 Implementation of the Requirements

We expect our business partners to identify risks within their supply chains and take appropriate measures. In cases of suspected violations or to safeguard supply chains with increased risks, the business partner must promptly inform the affected company of Köster Holding SE and, if necessary, provide regular updates on identified violations, risks, and corrective actions taken.

The company shall randomly check compliance with the standards and regulations outlined in this document through questionnaires or risk-based audits at branches or production sites. The business partner agrees that a company of Köster Holding SE may conduct such audits to verify compliance with the Code at the operating sites during normal business hours, with reasonable advance notice, by personnel authorised by it. The business partner may object to specific audit measures if these would violate mandatory data protection regulations.

If a breach of the provisions of this Code of Conduct is identified, the affected company of Köster Holding SE will promptly inform the business partner in writing within one month and set him a reasonable grace period to rectify his behaviour in line with these provisions. If a remedy is not possible within a foreseeable timeframe, the business partner must immediately report this and work with the affected company to draw up a concept and timeline for resolving or minimising the violation.

If such a breach has been culpably committed, or if the grace period expires without resolution or if the implementation of the corrective measures contained in the concept fails to remedy the situation after the schedule's expiration, making it unreasonable for the customer to continue the contract until ordinary termination, the affected company of Köster Holding SE may terminate the business relationship and all related contracts after the fruitless expiry of the deadline, provided this was threatened when setting the grace period. A statutory right to extraordinary termination without setting a grace period, particularly in cases of severe breaches, remains unaffected, as does the right to compensation.

In the event of proven antitrust violations by the business partner, bribery of employees of the companies of Köster Holding SE, or the granting of gifts, the business partner shall be immediately excluded from further awards or orders.

4 Acknowledgement and Consent of the Business Partner

By signing the negotiation protocol, a framework agreement, a mandate agreement, or by accepting the order, the business partner undertakes to act responsibly and to comply with the principles/requirements listed.

The business partner undertakes to communicate the content of this Code in a comprehensible manner and to take all necessary measures for the implementation of the requirements.

Osnabrück, dated 06/01/2026

A handwritten signature in blue ink, appearing to read 'Nils Köster'.

Nils Köster

Chairman of the Executive Board of Köster Holding SE