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**POLICY STATEMENT
ON HUMAN RIGHTS**

KIRCHHOFF AUTOMOTIVE POLICY STATEMENT ON HUMAN RIGHTS under the Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains of July 16, 2021

I. STRATEGY AND CORE VALUES

As a responsible and sustainable Company, KIRCHHOFF Automotive respects the human rights and dignity of people in our operations, our global supply chains, and the communities where we operate. Respect for the internationally recognized human rights, fair working conditions and environmental-related standards, are an integral part of our corporate culture.

At KIRCHHOFF Automotive we proceed with utmost care to fulfill our due diligence obligations regards human rights and environment. We are committed to conduct all our business activities in accordance with applicable laws and the KIRCHHOFF Automotive Code of Conduct, relevant internal policies and procedures. We also have requested our supply chains to uphold responsible and lawful conduct.

For KIRCHHOFF Automotive, respect for human rights is a fundamental aspect of responsible and sustainable business. Therefore we constantly strive to manufacture our products without any human rights violations and with full respect to the environment and society.

KIRCHHOFF Automotive requires its all Employees and third parties to follow our core values on human rights and environmental protection.

II. GOVERNANCE AND RISK MANAGEMENT FOR THE PROTECTION OF HUMAN RIGHTS

At KIRCHHOFF Automotive, we have defined clear responsibilities and established robust corporate governance, compliance, and risk management systems for the protection of human rights. We strive to ensure our management system is compliant with globally applicable human rights and environmental-related guidelines and reference frameworks.

On 13 June 2023, the Executive Board of KIRCHHOFF Automotive established an independent Human Rights Officer (HRO) position for the KIRCHHOFF Automotive. The appointed HRO is responsible for monitoring, controlling, consulting, and advising on human rights and environmental issues throughout the entire organization. The HRO reports on the regular basis on the subject matters directly to the member of the Executive Board of KIRCHHOFF Automotive for Finance (CFO) who has ultimate responsibility for human rights compliance at KIRCHHOFF Automotive. Strategic decisions on human rights issues are taken jointly by the Executive Board.

The Procurement team analyses, monitors, and actively manages KIRCHHOFF Automotive's Suppliers and reports on the respective human rights compliance countermeasures in the supply chain to the Procurement Risk Committee and the relevant member of the Executive Board.

The HRO and Procurement Department are supported and advised by global departments such as GRC (Governance, Risk Management & Compliance), Legal, Human Resources, Environment, and Health & Safety on legal compliance with human rights, occupational health and safety, and environmental issues. All functional and operational departments are responsible for identifying, analyzing, and setting up suitable preventive measures in their day-to-day business activities.

Development and implementation of the respective human rights compliance countermeasures are supported by wide cross-team collaboration and networking.

It's KIRCHHOFF Automotive's long-standing commitment to respect and uphold human rights, fair and safe working conditions, and care for the environment within our Company and in our supply chain. Therefore, these issues are systematically addressed in the KIRCHHOFF Automotive Risk Management System. While developing it, interests of affected stakeholders are taken into the consideration.

III. RISK ANALYSIS TO THE PROTECTION OF HUMAN RIGHTS

a. Risk analysis in KIRCHHOFF Automotive's own business area

KIRCHHOFF Automotive systematically addresses human rights, occupational health & safety, and environmental issues within our KIRCHHOFF Automotive Risk Management System (KA RMS). The subject risk analysis is designed to identify and avoid any human rights and environmental-related risks and possible negative impacts of our own business as well as our supply chain's activities on human rights at the earliest possible stage. The risk analysis encompasses all KIRCHHOFF Automotive entities and is conducted in line with the global risk management process coordinated by the corporate GRC department.

The human rights and environmental related risks identified in the 2024 risk analysis and considered to be the most relevant in own business context are unequal treatment in employment as well as disregard for occupational safety and health obligations in the workplace. The existing countermeasures were revised and recommendations for improvements were discussed and approved by the relevant member of the Executive Board responsible for compliance with human rights.

b. Risk analysis at Suppliers

Detailed risk-based supply chain due diligence analyses, performed by the Procurement department on a regular basis, are an integral part of the KA RMS. Sustainability evaluation criteria, including human rights, occupational health & safety, and environmental issues, are fully integrated into the Supplier's performance metric.

The Procurement organisation clusters Suppliers based on their business activity and country- and industry-risk levels. It then prioritizes risks appropriately for the probability of occurrence, the severity of the potential violation in terms of degree, number of people affected and irreversibility, the possibility of influence with Supplier, and KIRCHHOFF Automotive's contribution to individual risks. Preventive and corrective measures, derived after the evaluation, are implemented in collaboration with the Suppliers. Suppliers who are identified as those with a high-risk exposure or where an event or incident with legitimate criticality occurred are subject to in-depth on-site audits. In critical cases, the Procurement Risk Committee discusses the results of the analyses and considers them while deciding if the Supplier shall be put on hold from new business and/or phased out.

As the result of the supply chain risk analysis, the following human rights and environment-related risks at Suppliers that are considered as those of particular relevance were identified. These are unequal treatment of employees, forced labor employment, and disregard of occupational safety and health obligations applicable under the law of the place of employment.

IV. PREVENTIVE MEASURES

a. Own area of business

At KIRCHHOFF Automotive, respect for human rights and care of the environment are fundamental values, as expressed in the Company's Vision & Values. In 2019, the Executive Board of KIRCHHOFF Automotive established Code of Conduct and all Employees have been obliged to follow its commitments and principles. The Code fosters the culture of the respect of human rights addressing among others the topics of non-discrimination, prohibition of child labour & forced labour, fair working condition, health & safety and freedom of association. It also highlights environmental issues and the importance of responsible sourcing of raw materials. Requirements addressed to all Employees were extended in more details through Company's Human Rights Policy and Environmental Policy. These documents are easily accessible to our staff. The Occupational Health and Safety Policy is under revision process and will be announced accordingly in an updated version.

We understand that providing efficient communication is the key element in ensuring compliance with regulatory and internal requirements. Having in mind the identified needs, the trainings including topics of human rights and environmental issues have been applied as obligatory for relevant group of Employees. Selected training has been also added to the on-boarding process. Nevertheless, since 2024 Employees will be assigned with the new mandatory training on the Code of Conduct and Whistleblowing topic. This training will include a call to respect human rights and environmental responsibility and will be conducted biennially.

The KIRCHHOFF Automotive Sustainable Procurement and Supply Chain Policy sets up a framework for the Company's sustainable purchasing in accordance with our values, among others such as respect for human rights and environmental responsibility. The Policy is in particular addressed to the Employees involved in the acquisition of goods and services as well as those having a decisive role in the procurement process.

Compliance with the Company's rules on respecting human rights and environmental requirements is regularly monitored and verified through incidents survey and whistleblowing process.

Global departments such as Human Resources, Governance, Risk Management & Compliance, Legal & Administration, Environment, Health & Safety and Procurement ensure the adequate level of expertise in case of necessity to immediately address any potential human rights-related and environment-related risk and implement efficient preventive measures.

b. Direct Suppliers

KIRCHHOFF Automotive aims at achieving mutually beneficial relationships with Suppliers built on shared values and is aware of its influence on the supply chains.

Preventive measures are part of the due diligence process designed to cooperate with the Suppliers that have been properly and effectively verified based on ethical and sustainability criteria.

KIRCHHOFF Automotive's expectations towards direct Suppliers are included in our Code of Conduct for Suppliers, which is based on the applicable laws and the automotive industry's standards. It covers a set of requirements in the area of social issues, incl. human & labor rights, environmental protection, ethical behavior, responsible sourcing of raw materials and due diligence obligations. Our Code of Conduct for Suppliers is published on the official website. It's been communicated to our incumbent supply base and made part of the on-boarding process for new suppliers. Compliance

clause and contractual reference to the KIRCHHOFF Automotive Code of Conduct for Suppliers have been stipulated in our General Terms and Conditions of Business.

Direct Suppliers are requested to communicate our requirements to their Employees and their upstream value chains. The Procurement organisation manages our direct Suppliers actively and will continue monitoring and reviewing their compliance with social standards and environmental requirements. Methods used to ensure this include among others on-site audit.

If needed due to the circumstances or asked by the direct Supplier, our procurement representatives provide training to ensure understanding of the requirements and their necessity.

c. Frequency of preventive measures reviewing

KIRCHHOFF Automotive reviews and reevaluates its risk scenarios, together with the effectiveness of the countermeasures, at least once a quarter at the operational level and at least once a year at the corporate level or on an occurrence basis.

V. REMEDIAL ACTIONS

In case of the violation of any human rights-related or environment-related obligation identified in own business area or discovering that such violation is imminent, KIRCHHOFF Automotive is committed to take without undue delay necessary measures to provide remediation. Remedial actions must be aiming to prevent, terminate or minimize violation or risk of violation. Depending on the circumstances, the relevant KIRCHHOFF Automotive representative with a high level of expertise will be assigned a duty to supervise remedial actions. Results of actions are reported to the KIRCHHOFF Automotive Compliance and Risk Committee consisting of the top management.

Discovering a violation of any human rights-related or environment-related obligation at a direct Supplier or even such risk thereof must be addressed with appropriate remedial actions. Remediation must be taken without undue delay and lead to prevent, minimize or terminate such violation or risk of violation. Affected Suppliers are encouraged to collaboration on development of corrective measures. Procurement Risk Committee, responsible for remediation supervision, reports to the relevant member of the Executive Board.

VI. COMPLAINTS PROCEDURE

KIRCHHOFF Automotive has established a whistleblowing system which enables individuals (internal and external) to report human rights-related and environmental-related risks and violations caused in the area of own business activities or in supply chain.

The system offers multiple channels for reporting concerns in local languages for all KIRCHHOFF Automotive Employees and any third parties worldwide. Among the designed whistleblowing contact points are local Compliance Delegates, KIRCHHOFF Automotive Compliance Officer and Business Ethics Ombudsman - an external lawyer, except that for Employees all options are available, and for external ones the last two. Detailed information about KA whistleblowing communication channels is available for our Employees on the official KA website, K>Net, posters, and in HR and GRC departments. Suppliers can access such information in the KA Code of Conduct for Suppliers, on the official KA website, and through procurement representatives. The Global EVP Procurement supports whistleblowing - related communication within supply chain.

KIRCHHOFF Automotive representatives that are involved in an investigation process are impartial, independent and obliged to confidentiality.

Anyone reporting a violation may remain anonymous to the extent permitted by law.

All details are regulated in the KIRCHHOFF Automotive Whistleblowing Policy and Complaints Handling Procedure.

VII. INDIRECT SUPPLIERS

In case KIRCHHOFF Automotive has substantiated knowledge that a violation of human rights - related or environmental - related obligations may be possible on an indirect Supplier side or in its supply chain, the procurement department will immediately:

- Carry out a risk analysis,
- Establish appropriate preventive measures, such as the implementation of control measures and where possible support the responsible party in the prevention and avoidance of such risk,
- Create and implement an action plan for prevention, termination or minimization of the potential violation or even risk thereof, and inform the Human Rights Officer accordingly.

VIII. Documentation and reporting obligation

The entire due diligence obligations are duly documented and archived in an appropriate manner.

All departments involved in exercising due diligence obligations are responsible for proper documenting actions taken in areas of their control.

KIRCHHOFF Automotive will fulfill the reporting obligation.

26th of March 2024

Wolfgang Kirchhoff
Chief Executive Officer

Hagen Reck
Chief Financial Officer

Dr. Thorsten Gaitzsch
Chief Technology Officer