KONTRON Group Policy 5.a.

Code of Conduct
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Preamble

This Code of Conduct gives an understanding of Kontron Group's (hereinafter referred to as "**Kontron**") high standard of integrity. The reputation of the company and the trust of its employees, investors and business partners are of great importance to Kontron. Responsible and lawful behavior is not only an essential part of Kontron's business activities and its Corporate Policy, but also forms the basis for the long-term success of the company.

The purpose of this Group Policy is to outline the expected behavior from Kontron and its consolidated group companies, including their employees. The Code of Conduct applies to all employees, including members of the Executive Board and local management ("**Employees**") and defines how individuals within Kontron are expected to behave towards colleagues, business partners, customers and suppliers as well as competitors.

The Code of Conduct summarizes binding minimum requirements for all Kontron companies worldwide. Due to international differences in legal and social systems, local amendments of this Code of Conduct to stricter national standards might be necessary. In turn, each Kontron company either adopts the same Code of Conduct, or where required, adopts a similar Code of Conduct that meets all standards as laid down herein and adds additional or more stringent local rules and regulations for their business conduct.

However, this Code of Conduct shall not solely show, which expectations Kontron fulfills, it also shows what Kontron expects from its reliable and trustworthy business partners in return. Therefore, Kontron also expects its business partners to comply with Kontron´s high standards and especially Kontron´s Supplier, to observe the Code of Conduct for Suppliers, which is also available on the website.

1 Responsibility of the Management and each Employee

The local implementation of the Code of Conduct is in the responsibility of the managers of each Kontron company. If any questions arise regarding this Code of Conduct, Kontron AG's Legal and Compliance department is available on a 24/7/365 basis to support local companies. Moreover, Kontron has implemented a worldwide Whistleblower Tool, available on www.kontron.ag to everyone, to report relevant violations of this Code of Conduct and compliance concerns.

Kontron's culture of business integrity and compliance with rules and regulations is driven by all managers. Every manager has organizational and supervisory duties and is responsible for the employees entrusted to them. Managers should be a role model in fulfilling their duties by setting an excellent level of performance, acting transparently, demonstrating social awareness and behaving in an exemplary manner. Furthermore, they should make their employees aware of the importance of responsible, businesslike and ethical behavior and compliance with the law so that this is respected and adhered to in day-to-day dealings. Where necessary, training courses should be held. However, the fulfillment of these tasks by the manager does not release the employees from acting on their own responsibility. In case of violations of ethical guidelines, disciplinary measures will be taken.

This Code of Conduct, the Code of Conduct for Suppliers, as amended from time to time, as well as the Whistleblower Tool are available to everyone on Kontron's website (https://whistleblower.kontron.com).

2 Compliance with laws, rules and regulations

2.1 General compliance statement

Everyone working with Kontron has to comply with the applicable laws, rules and regulations of the legal systems in which Kontron operates, as well as this Code of Conduct and all internal Group Policies and processes set by Kontron AG for its group companies. Each Employee is obliged to comply with both national and international laws, rules and regulations, and to act in accordance with them. Kontron expects all of its employees to adhere to the law in their personal conduct, to fulfil their personal responsibilities and to avoid anything that could damage Kontron´s reputation. Kontron acts in strict compliance with general anti-corruption laws as well as anti-trust and competition laws. Moreover, Kontron operates in strict compliance with securities and insider trading laws and demonstrates a professional awareness for money laundering prevention.

2.2 Conventions and recommendations of international organizations

In addition to laws, rules and regulations of individual countries, there are a number of important conventions and recommendations issued by international organizations. Although these documents primarily pertain to and cover member states and thus not directly multinational companies, such standards do nevertheless serve as important guidelines for the latter's conduct and for that of Employees. Kontron observes the stipulations of these conventions and recommendations. Kontron therefore expects its Employees, suppliers and business partners around the globe to recognize and apply them, particularly in relation to the:

- International Bill of Human Rights, consisting of: Universal Declaration of Human Rights; International Covenant of 19 December 1966 on Civil and Political Rights, (Federal Law Gazette 1973 II pp. 1533, 1534); and International Covenant of 19 December 1966 on Economic, Social and Cultural Rights (Federal Law Gazette 1973 II pp. 1569, 1570);
- European Convention on Human Rights;
- ILO (International Labour Organization) Tripartite Declaration of Principles on Multinational Enterprises and Social Policy and ILO Declaration on Fundamental Principles and Rights at Work, and fundamental freedoms, in particular, as follows:
  - elimination of child labor, minimum age (especially ILO Convention No. 182 and No. 138),
  - abolition of forced labor (especially ILO Convention No. 105, ILO Convention No. 29 and Protocol of 11 June 2014 to Convention No. 29),
  - prohibition of discrimination (especially ILO Convention No. 111 and equal remuneration for men and women ILO Convention No. 100),
  - freedom of association and the right to collective bargaining (especially ILO Convention No. 87 and No. 98);
- Minamata Convention on Mercury of 10 October 2013 (Federal Law Gazette 2017 II p. 610, 611) (Minamata Convention);

- Stockholm Convention of 23 May 2001 on Persistent Organic Pollutants (Federal Law Gazette 2002 II pp. 803, 804) (POPs Convention), last amended by the decision of 6 May 2005 (Federal Law Gazette 2009 II pp. 1060, 1061);
- Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal of 22 March 1989 (Federal Law Gazette 1994 II pp. 2703, 2704) (Basel Convention), as last amended by the Third Ordinance amending Annexes to the Basel Convention of 22 March 1989 of 6 May 2014 (Federal Law Gazette II pp. 306/307);
- OECD Guidelines for Multinational Enterprises;
- "Agenda 21" on Sustainable Development (concluding document of the founding UN Conference on the Environment and Development);
- UN Convention against Corruption;
- UN Convention on the Rights of the Child UN Conventions on the Elimination on all Forms of Discriminations;
- OECD Convention against Bribery of Foreign Public Officials.

Moreover, Kontron adheres to the material principles set by "UN Global Compact" and aims to reach the principles by "Responsible Business Alliance". Kontron identifies with the standards laid down and aims to comply with the high standards up until now and in the future. Kontron intends also to promote these principles to its supply chain.

3 Compliance Management System (CMS)

Maintaining a state-of-the-art Compliance Management System (CMS) is a fundamental part of Kontron's Corporate Governance and ESG strategy. Meeting the highest standards of ethical and legal conduct is essential to building trust with stakeholders, ensuring full regulatory compliance, and safeguarding the company's reputation and integrity.

Kontron's Compliance Management System is managed by a closely coordinated Compliance Management Team at the Kontron Headquarter. To ensure a consistent monitoring and enforcement across all levels of the organization, the CMS collaborates with the local Compliance Officers.

The team is led by Kontron's General Counsel, who reports directly to the Executive and Supervisory Board. This structure ensures both independence and a direct reporting line to the Executive Board, guaranteeing the highest standards of compliance oversight.

Key elements of Kontron's Compliance Management System (CMS) include a range of preventive measures designed to proactively manage risks and ensure Compliance. These measures include regular and comprehensive training programs, ensuring that Employees are well-versed in legal and ethical standards. Audits are conducted periodically to monitor adherence to internal policies and regulatory requirements, while risk assessments are systematically performed to identify potential vulnerabilities before they escalate.

3.1 Compliance Management Team

Kontron's Compliance Management Team is located directly with the Executive Board of Kontron AG, guaranteeing independence and a direct reporting line to the Executive Board. In addition, the Group Compliance Officer is supported by local Compliance Managers in the Group companies.

Kontron's Compliance Management Team is responsible for:

- Supporting the management in establishing, operating and maintaining, evaluating, documenting and improving the Compliance Management System, which aims to ensure compliance of the company and promote integrity;
- Aligning the Compliance Management System with compliance objectives;
- Monitoring compliance within the Kontron Group;
- Ensuring compliance with laws, regulatory requirements and internal policies and procedures;
- Creating and updating policies;
- Reporting to the Executive Board of Kontron AG on compliance with the policies throughout the Group;
- Establishment and operation of a group-wide reporting process for compliance-related violations.

3.2 Compliance Risk Assessment

Understanding compliance risks is fundamental to the success of Kontron's Compliance Management System. These assessments focus on identifying and evaluating legal, financial and reputational risks arising from potential violations of laws, regulations or internal policies. Key risks include those related to management decisions, employee behaviour, agent behaviour and vendor due diligence obligations.

Kontron's Compliance Management Team plays a key role by applying structured methodologies, conducting surveys and providing transparent reporting to ensure a deep understanding of potential risks. Regular reassessments are essential, especially during critical business events such as acquisitions, market shifts or strategic changes.

The aim is to prioritize preventive measures that address risks proactively before they escalate, ensure Kontron's compliance with legal and industry standards, protect its reputation and ensure sustainable business operations. Continuous monitoring and improvement of processes and controls reinforce this commitment.

4 Fair competition and anti-trust laws

Kontron conducts its business in a fair manner and supports free, undistorted and effective competition for the benefit of customers, companies, and society as a whole. Kontron aims to have long-term business relationships with its current and future customers based on the excellent quality of Kontron's products and services provided, and not based on illegal practices.

Kontron adheres to international and national competition laws and anti-trust laws, when doing business in the respective countries. This commitment ensures that business activities adhere to the rules of fair competition. The responsible Employees and managers attend special training courses on a regular basis and follow the internal guidelines of Kontron AG for the careful selection of business partners.

4.1 Conduct towards competitors

Kontron will not enter into any anticompetitive agreements or arrangements with competitors. "Illegal agreements and arrangements between competitors" are defined to be between companies pursuing the same business activities on the same market. Certain kinds of conduct can result in violations of fair competition and anti-trust law. To prevent this, Employees are not allowed to:

- (i) confer with competitors about prices, markets, output, capacities, sales, bids, profits, profit margins, costs, methods of distribution or any other fact or factor that determines or influences the company's competitive behavior, and specifically in cases in which this is designed to elicit accompanying behavior from the competitor;
- (ii) enter into an agreement or arrangement with a competitor foreseeing a refraining from competition; restrict dealings with suppliers; submit bogus offers for bidding; or to allocations on customers, markets, territories or production programs;
- (iii) exert influence on the resale prices charged by its purchasers, or to attempt to make them restrict the exporting or importing of goods supplied by Kontron. In addition, Employees are not to obtain intelligence on competitors or markets by resorting to industrial espionage, bribery, theft or electronic eavesdropping. Nor are they to knowingly communicate erroneous information about a competitor or its products or services.

4.2 Conduct towards customers, sales/business partners, suppliers

Kontron also supports open competition in its relationships with customers, sales/business partners, and suppliers. Therefore, Employees will undertake not to discuss with customers, sales/business partners, or suppliers about:

- (i) adherence to resale prices. In many cases, however, non-binding recommendations, without pressure or incentives regarding resale prices and the establishment of maximum sale prices are permitted; or
- (ii) obstruction of exports or re-imports.

Anti-competitive behavior can lead to severe penalties, including fines up to 10 percent of Kontron's annual global turnover, exclusion from public contracts, imprisonment, and reputational damage. Even

unintentional violations can result in fines. Every Kontron employee must comply with competition and anti-trust laws.

5 Prohibition of corruption and bribery

Kontron competes on a worldwide scale for contracts awarded by public-sector entities and government-owned businesses. It is of essential importance for Kontron to be in strict compliance with all applicable laws and regulations related to government procurement, with this encompassing those regulations that prohibit attempts to improperly influence government officials as well as private business partners.

Kontron does not tolerate any form of corruption in its business dealings anywhere in the world. Kontron is successful due to the offered quality and features of its innovative products, its customer-oriented service and the expertise of all Kontron's Employees. Payments made by Kontron companies shall always have a legitimate purpose and shall be properly documented.

A number of anti-corruption standards have been promulgated at international level and implemented at national level. The latter laws and regulations prohibit bribery and corrupting acts in all and any forms. These include the UK's Bribery Act and the USA's Foreign Corrupt Practices Act. They are strictly enforced and have a worldwide scope of application.

Employees shall report all suspected corrupt activity to Kontron's Legal and Compliance Department.

Corruption is not a minor offense. The same applies to any form of extortion. These are illegal activities. Employees are obliged to refrain from all forms of corrupt conduct, either directly or indirectly. This particularly applies to attempts to influence decision-makers working for business partners or in the public sector by offering, promising or awarding impermissible advantages; or by authorizing, directing, approving or condoning such conduct by any other person. Promises, offers, invitations and gifts are not to be made in cases in which they might be deemed to be an attempt to improperly influence a public official or a business partner.

In general, Employees shall be sensitized to indications of unlawful conduct, to which the careful selection of business partners is inextricably linked.

5.1 Handling of gifts and invitations

The most common form of corruption is bribery. Kontron does not tolerate any form of bribery, regardless of whether it's done directly or indirectly through third parties. Bribery is the act of offering, promising, or giving money, gifts, or other benefits to a public official or public or private employee with the aim to receive improper advantages. Bribery is a criminal offense worldwide.

In order to prevent such behavior, employees are not permitted to:

- give or accept excessive gifts or invitations for entertainment events;
- give or accept excessive travel expenses;
- give or accept inappropriate donations, sponsorship or memberships;
- make or accept inappropriate monetary payments (including facilitation payments);
- grant or accept other inappropriate benefits to or from current/potential business partners.

In many cultures, gifts and invitations to entertainment events are important for the development and deepening of business relationships. Especially in the situations involving gifts or any kind of payments or benefit without contractual basis, such grants may be considered inappropriate if they exceed a value of approximately EUR 100 per business partner every six monthsalso depending on the country. Therefore

“business partner” means the company (or individual) connected by the business relationship and all its Employees. Inappropriate grants must be politely refused, unless local regulations stipulate otherwise. Under no circumstances may gifts and invitations influence the recipient’s decision-making process in an inappropriate way or give the appearance of undue influence. Therefore, each Employee shall ensure that gifts and hospitality will be solely accepted or offered limited to a reasonable extent. Employees are not allowed to offer gifts or hospitality to public authorities, civil servants, other public officials and representatives of public organizations or offer and grant cash payments or other advantages of any kind, which could influence their actions or decisions. Further information on the local maximum limits for gifts and invitations shall be given by the local managers. Each Employee is requested to consult with their supervisor in cases of uncertainties as to the valuation of gifts and the ceilings placed on such, and on the appropriateness of these. The resulting, mutually agreed-upon decision will be thoroughly documented.

5.2 Sponsorships, donations, Political Contributions, charity events, memberships

Sponsorships, donations, charity events and memberships must always be carefully examined to determine whether they promote the company’s legitimate objectives. This shall not be promised, offered, or made to obtain improper business advantages or for other unethical purposes.

Contributions in cash or in kind to individuals, private bank accounts, political parties or organizations closely associated with political parties or such purposes are not permitted. This also applies to organizations that could damage Kontron's interests or reputation. In addition, Kontron does not sponsor events organized by political parties or public authorities.

Kontron's commitment not to lobby or participate in public policy decision-making underscores its commitment to transparency, integrity and focus on core competencies. This approach not only ensures the transparency of Kontron’s actions but also allows the company to efficiently allocate resources to its primary business objectives. In addition, by avoiding potential conflicts of interest and reputational risks associated with lobbying, Kontron also strengthens relationships with its stakeholders and the wider public, further enhancing its credibility and long-term sustainability.

6 Combating money laundering

Money laundering is the process of disguising the nature and source of money arising from the pursuit of criminal activities, such as terrorism, drug trafficking or bribery – and then feeding such “dirty money” into streams of finance and business. Such laundering is undertaken to give the money the appearance of being legal, and to conceal its source or the identity of its owner.

Kontron strives to maintain business relationships only with reputable business partners whose business activities comply with legal requirements and whose financial resources are of legitimate origin. All Employees are required to follow record-keeping and accounting requirements when pursuing cash-based and other kinds of payment transactions.

The responsible Employees and managers of Kontron attend special training courses on a regular basis and follow the internal guidelines of Kontron AG for the careful selection of business partners, to avoid any contact with money laundering.

7 Financial and business records

Kontron is committed to accurate and truthful reporting to investors, Employees, customers, business partners, the public, all government agencies and other stakeholders. Kontron follows all applicable laws, regulations, standards, and practices, especially regarding tax and commercial law retention requirements for annual financial statements, accounting vouchers, etc.

All Kontron Employees ensure that business and financial records are correct, truthful and complete. All books and records are to depict each transaction or expenditure in an objective and true way. Their entering and maintenance are to be undertaken in a prompt manner. Books and records are to be kept up-to date. Books and records will be always prepared on time and will be in accordance with the applicable rules and accounting standards. Such books and records include all data, certificates, and other written materials provided for financial reporting and disclosure purposes, and materials collected for other purposes. Each Kontron company provides correct and complete information for financial reporting purposes. All transactions must be reflected correctly for tax purposes.

Non-compliant behavior might cause a risk of being subject to investigations (e.g. for accounting/tax, fraud, money laundering). Such investigations could have a negative impact on Kontron, its reputation and its Employees.

7.1 Remuneration and reimbursements

Remuneration and reimbursements (e.g. discounts) to contractual partners may only be made on a contractual or objectively verifiable basis and may only be paid to the business accounts of the respective business partners. They must be documented in writing, whereby it must be ensured that the date and time of the documentation are transparent and traceable.

7.2 Tax and customs regulations

Kontron is committed to full tax compliance, ensuring that all tax obligations are met and all tax laws are complied with in every country in which Kontron operates. The company is committed to prevent tax fraud and tax evasion by accurately and promptly determining the tax base and ensuring timely and correct tax payments. Potential risks of non-compliance are identified at an early stage and actively prevented.

8 Avoiding conflicts of interest

All Employees are obliged to conduct themselves in ways preventing the arising of actual or potential conflicts of interest that may be detrimental to Kontron. All Employees must therefore maintain a clear distinction between the interests of Kontron and their own personal interests. There is an actual or potential conflict of interest in day-to-day business if an Employees personal interests differ from those of Kontron or personal interests could influence their business-related decisions or behavior.

8.1 Secondary employments

Employees must notify Human Resources and their line manager in writing before taking up additional paid employment. Approval may be denied if it affects job performance, conflicts with duties at Kontron, or poses a conflict of interest.

Stricter employment contract regulations, if any, remain unaffected. This also applies to activities as a member of the Supervisory Board or Advisory Board of external companies.

However, employees are encouraged to publish scientific papers, give lectures or perform similar activities that are not considered to be secondary employment.

8.2 Investments in third-party companies

Each Employee shall inform HR in writing of any direct or indirect investment in third party companies:

- that are business partners of Kontron, meaning if the Employee is engaged in business with the third-party company or has a board or management role in the third-party-company. With respect to publicly traded companies, this only applies if the investment exceeds five percent of its total capital; or
- that compete with Kontron, if the Employee can influence the management of the competitor through this investment. This is presumed if the interest exceeds five percent of the total capital of the company.

The holding - direct or indirect – of shares in companies that are competitors of Kontron that give rise to an entrepreneurial influence requires the prior securing of approval by the Executive Board. Employees shall not undertake to operate or work for a company that competes with Kontron and Employees shall not engage in any activity that competes with Kontron.

8.3 Decisions regarding related persons

Employees must report transactions or decisions relating to relatives or other closely associated persons in due time to the local management, make sure there is a written approval from their local management prior to the transactions taking place and make sure, the transactions are documented in writing together with the written approval.

This includes all business or personnel decisions concerning Kontron with regard to the following relatives or related persons:

Spouse, partner, life partner, parents (in law), (half) step-children, (half/step) siblings, other persons living in domestic community, other persons with whom there is a personal/economic close relationship.

In accordance with Kontron's Group Policy on Related Party Transactions, Kontron aims to prevent potential conflicts of interest by ensuring transparent and approved transactions between Kontron and Employee's relatives or close associates, without influencing the Employee's personal relationships or non-business decisions.

This Policy specifically addresses actions with legal implications, particularly in a business context, and seeks to maintain transparency and approval processes to mitigate conflicts of interest. It's important to note that transactions of a purely personal nature that have no business relevance are not covered by this Policy.

9 Human rights and labor practices

Kontron respects the fundamental human rights as defined in the international conventions of the United Nations (UN), the International Labor Organization (ILO) and other applicable laws and international standards, such as the Minimum Safeguards of Article 18 (EU) 2020/852 (Taxonomy Regulation).

Kontron respects the rights of its Employees in accordance with all relevant laws, regulations and guidelines. In addition, Kontron promotes diversity and equal opportunities within the company and strives to employ people of different ethnic backgrounds, cultures, ages, abilities (disabilities), sexual identities and orientations, genders and mentalities. Kontron provides a workplace that is free from harassment or discrimination and fosters a social environment that respects all individuals.

9.1 Corporate Sustainability Due Diligence Directive (CSDDD)

Kontron actively monitors and adapts to the development of human rights and environmental regulations, including the European Commission's proposed Corporate Sustainability Due Diligence Directive (CSDDD). The CSDDD aims to establish binding legal requirements for companies and their suppliers to comply with recognized human rights and environmental standards, thereby promoting ethical business practices and fair competition on a global scale.

With this in mind, Kontron is fully committed to implementing rigorous human rights and environmental due diligence throughout its supply chain. This includes identifying and mitigating risks, addressing negative impacts and working with suppliers to ensure compliance with international standards. Through these efforts, Kontron emphasizes its commitment to sustainability, ethical behavior and long-term value creation.

9.2 Human Rights Due Diligence

Human rights due diligence has become increasingly important in recent years, particularly as a result of the CSDDD and the EU Taxonomy Minimum Safeguards.

In this context, Kontron conducts regular and ad hoc risk analyses of its own operations and supply chains. The results of these analyses are communicated to all relevant decision-makers to ensure that potential risks of human rights or ethical violations are adequately addressed. As part of ongoing business relationships and during order processing, Kontron regularly conducts audits with a special focus on HSSE (Health, Safety, Security & Environment) aspects, including issues such as forced labor, slavery and human trafficking.

In addition to ongoing human rights due diligence, Kontron has established a robust Whistleblower System that allows Employees to confidentially report potential violations of human rights or ethical standards. Kontron guarantees the anonymity of whistleblowers and ensures that all reports are carefully investigated, and appropriate action is taken to remedy any violations. Through these measures, Kontron aims to compliance with human rights through its business activities.

9.3 Ethical recruitment

Kontron promotes transparent and objective recruiting and hiring processes that are aligned with the organization's values and its commitment to Diversity, Equity and Inclusion. Employees are hired lawfully and in a fair manner that respects and protects their rights.

The principle of equal opportunity and non-discrimination is strictly observed in recruitment and throughout the entire Employee cycle – recruitment, onboarding, learning and development. Employees and job applicants will not be discriminated against on grounds of gender, age, race, faith or religion, skin color, nationality, ethnic origin, political or other beliefs, sexual orientation, disabilities, or family status.

Kontron also provides the same level of information to all foreign applicants, candidates and Employees, including details of (i) the likely cost of living in the area the prospective employer is situated, (ii) the likely duration of the employment in question and (iii) the state of the employment market in the field the applicant, candidate or Employee is being recruited into. All information will be provided free of charge to the applicant, candidate, or Employee.

Kontron is committed to upholding the rights of employees, including migrant workers, by ensuring ethical and fair treatment throughout their employment. Kontron will not retain, destroy, conceal or confiscate identity or immigration documents, such as government-issued identity cards, passports or work permits. Employees shall not be required to pay recruitment fees or related costs for their employment. If such fees are found to have been paid, Kontron will ensure that they are fully refunded to the employee. This commitment reflects Kontron's adherence to international standards and its commitment to ethical labour practices.

9.4 Wages and benefits

Each Kontron group company provides fair and reasonable wages to its employees and complies with all applicable minimum wage and compensation laws. This commitment is an integral part of maintaining a professional and respectful work environment.

In accordance with local laws, Employees are paid for extra hours at a higher rate than their regular hourly rate. Kontron provides Employees with a transparent and detailed payroll statement for each salary period in a timely manner that contains sufficient information to verify accurate compensation for work performed. Kontron also ensures that careful documentation is kept. Wage reductions as a disciplinary measure are not permitted. Kontron respects the principle of equal pay, which means that there is no gender-based discrimination. Every Kontron Employee is entitled to social benefits in accordance with the applicable regulations.

To better balance professional obligations and family needs, Kontron has introduced a range of measures. These include (i) access to extensive resources and placement services, (ii) free counseling, (iii) the inclusion of Employees during parental leave, and (iv) support for re-entry after maternity leave.

In addition, Kontron strives to accommodate individual needs related to dependents and personal circumstances and aims to provide flexible solutions wherever possible and in accordance with applicable laws and internal policies.

9.5 Working hours

Kontron complies with all applicable working time regulations worldwide. Employees who work from home or in offices are explicitly instructed not to exceed the maximum working hours. This means that a working week may not exceed a total of 60 hours - including overtime. A maximum of 48 regular hours per week and a maximum of 12 voluntary hours of overtime are allowed.

All extra hours must be voluntary. Exceptions are only permitted in emergencies or exceptional circumstances and must be clearly defined and permitted by national laws and employee agreements. Employees must receive at least one day off within a seven-day period (ILO No. 14).

9.6 Training and skills

Kontron offers internal and external training programs and courses to support its employees effectively. Employee development is supported by individual training plans, tailored programs, leadership initiatives, job rotation and management trainee opportunities in order to align personal development with corporate goals.

In addition to technical and social skills, regular Group-wide training courses are also held on the topics of security awareness, data protection and compliance. Compliance with the Kontron Code of Conduct by Employees is of the utmost importance and requires that everyone is familiar with its contents. For this reason, Kontron offers the Code of Conduct as an e-learning module in various corporate languages. All Kontron Group Employees are required to complete the Code of Conduct training to familiarize themselves with the content and confirm their understanding by reading and understanding the Code.

The Code of Conduct training indirectly sensitizes all employees to human and labor rights, including freedom of association, occupational health and safety and business ethics, and seamlessly integrates these aspects into the training program. In addition, all Kontron Employees must also complete and confirm their understanding of other internal policies such as the Whistleblower Policy and the Diversity Policy through training modules.

To ensure that all Kontron Employees are fully informed about the company's Policies, including the Code of Conduct, they are easily accessible on the company's intranet in several company languages.

Additionally, Kontron regularly provides e-learning modules on topics such as fair competition, capital market compliance, anti-corruption, and anti-money laundering to raise awareness of compliance issues.

These modules are tailored to the specific compliance risks faced by Employees based on their areas of work, roles, and responsibilities, ensuring targeted and effective training in the relevant areas.

9.7 Young workers and prohibition of child labor

The employment of young workers is only permitted in compliance with the international and national regulations regarding the minimum age of young workers. All forms of child labor are prohibited. Kontron acts in particular in accordance with the two fundamental ILO conventions on child labor (Convention No. 138 on Minimum Age and Convention No. 182 on the Worst Forms of Child Labor).

Kontron companies have appropriate measures and control mechanisms in place to ensure compliance with this clause. It should also be noted that Kontron does not tolerate violations of this rule in its supply chain under any circumstances.

9.8 Prohibition of modern slavery

All forms of modern slavery, such as forced or bonded or servitude or compulsory labor, human trafficking or practices similar to that, especially other forms of domination or oppression are strictly prohibited and Kontron will not tolerate any violation of this provision in its supply chain.

Kontron have taken appropriate measures to ensure compliance with this provision.

9.9 Deployment of private or public safety forces

Kontron ensures respect for human rights and is also guided by the Code of Conduct. The use of private or public security forces is prohibited if, during their use/deployment, persons are subjected to inhuman or degrading treatment or restrictions on freedom of association.

9.10 Contract of Employment

Kontron aims to promote long-term employment relationships and maintain a stable workforce. The company favors permanent and direct employment relationships and seeks to limit the use of non-regular employment relationships such as temporary or agency work - even in times of increased demand. Kontron is aware of the potentially negative impact of over-reliance on non-regular employment on employee wellbeing and corporate culture. Therefore, the company strives to ensure stable and sustainable employment practices in line with its ethical and operational standards.

This approach is firmly grounded in Kontron's commitment to stability, employee well-being and a positive workplace culture. While Kontron recognizes the occasional need for temporary employment for short-term projects or fluctuations in workload, Kontron ensures that such arrangements are made carefully and in accordance with legal requirements. By promoting regular employment relationships, Kontron not only implements ethical standards, but also sets a positive example for its partners and contributes to a more stable and equitable global workforce.

As part of this commitment to fair and ethical labor practices, Kontron ensures that workers, including migrant workers, are provided with employment contracts in a language they understand that explicitly state their rights and responsibilities with respect to the terms and conditions of employment before they are hired. These conditions include wages, working hours, and much more. Any changes to the contract or working conditions must comply with local regulations and be fully transparent to the migrant worker.

9.11 Diversity, equal opportunities and non-discrimination

Kontron's Employees have different ethnic backgrounds, cultures, religions, ages, levels of ability (disabilities), races, sexual identities and persuasion, genders and mentalities. The diversity of Kontron’s staff

constitutes a driving force for the successes achieved by Kontron. All Employees are treated equally. Kontron does not tolerate discrimination against anyone evincing any of these characteristics.

Furthermore, Kontron does not tolerate any form of harassment, intimidation, insults, threats, unjust accusations, bullying, sexual harassment, abusive behavior, or other acts of physical or psychological violence that negatively affect the dignity of its Employees.

Harassment can take many other forms, including:

- Violence or threats of violence
- Offensive or intimidating comments or conduct, such as derogatory remarks, nicknames, jokes, pranks or insults
- Non-verbal conduct, such as stalking
- Explicit verbal comments of a sexual nature, such as unwelcome and clearly intended advances or suggestive comments about personal or physical characteristics.

Furthermore, Kontron prohibits the exchange or display of offensive images or objects of a sexual nature, as well as images or objects that could promote hatred, discrimination, or stereotyping in the workplace. Unwelcome sexual behavior, such as unwanted physical contact or advances, is also unacceptable, as is the suggestion of an expectation of favors for hiring, promotion, or job advancement.

These principles apply both internally and externally. They also include dealings with partners. Kontron's policy is to hire employees who have the highest level of motivation and ability. Kontron actively promotes equal opportunities for all persons, irrespective of the characteristics mentioned above, in all positions, including management positions, based on internal group principles and guidelines.

Throughout the Kontron Group, all Employees are required to participate in the mandatory training on Kontron´s Group Policy on Diversity, Equity and Inclusion, to familiarize themselves with its principles, and to formally confirm their understanding of and commitment to uphold these values in their job-related activities.

9.12 Freedom of association and collective bargaining

Kontron respects the freedom of association and the right to collective bargaining. Employees are free to exercise their rights and are not subject to any form of harassment or reprisal by Kontron. In regions where freedom of association and collective bargaining are restricted by applicable laws, Kontron supports alternative and lawful means of establishing Employee representation.

In addition, Kontron seeks to promote a constructive dialog with Employees and interest groups to encourage practices that promote fair working conditions and employee well-being. To further strengthen these values, Kontron has established a Whistleblower System that provides a safe and confidential channel for Employees to report concerns or potential violations of freedom of association and collective bargaining rights.

9.13 Land, forest, water rights, forced eviction and rights of indigenous people

Kontron does not engage in forced eviction or the unlawful appropriation of land, forests and waters when acquiring, developing, or otherwise using land, forests, and waters. The rights of indigenous peoples are particularly in need of protection. Any displacement or other negative effects must be ruled out at all costs. Kontron expects all employees to support local communities and indigenous peoples in the vicinity of the Group. In particular, great importance is attached to compliance with national and international legal and regulatory requirements.

9.14 Community Relations and Development

Given the nature of Kontron's business, it's inevitable that the company will have an impact on the local communities in which it operates. Many of Kontron's business activities are visible to local people and will have some impact on their communities. Kontron aims to build and maintain good relationships with its stakeholders to address local needs and contribute to the UN Sustainable Development Goals (SDGs).

The commitment of Stakeholder and respect for human rights are fundamental for building trust. Kontron is therefore working to maintain good relationships both in and outside of business. Kontron is actively engaged in the communities in which it operates to build capacity and support local development. A key objective of Kontron's community engagement is to promote sustainable economic and social progress in these regions.

10 Health and safety

Kontron promotes health, safety and well-being of its Employees. The company has implemented a management system for occupational health and safety, with several locations certified to ISO 45001, the international standard for health and safety in the workplace. Every Kontron company protects its Employees against the risk of work-related accidents and occupational diseases. A safe working environment for each Employee shall be ensured by all Kontron entities by complying with local law requirements and regulations. Employees shall be supported in maintaining physical and mental health.

All Employees demonstrate their personal commitment by always recognizing, encouraging and demonstrating safe behavior and applying safety principles. All of Kontron's efforts are focused on the continuous improvement of safety standards and safety best practices throughout Kontron. In addition to complying with all applicable local laws and regulations in the countries in which Kontron operates, Kontron continues to develop its own defined safety standards and guidelines. Employees are encouraged to report any unsafe conditions in their work environment to their manager.

10.1 Workplace ergonomics

Workplace ergonomics is essential for keeping Employees fit and healthy at work and ensuring a safe and healthy environment. While ergonomic workstations provide optimal working conditions, technical aids make it easier for employees to adopt an ergonomically favorable posture. At most Kontron's offices and work sites, company physicians are available to provide medical treatment in the workplace and advice on ergonomic workplace design.

In addition to physical health, Kontron actively supports mental health and well-being by providing regular access to individual counseling and coaching by qualified occupational psychologists. These services are designed to be effective tools for employees to overcome with personal and professional challenges.

10.2 Working and living conditions

Kontron provides immediate access to clean toilets, potable water and hygienic areas for the preparation, storage and consumption of food. All facilities for the consumption, preparation and storage of food meet the applicable minimum hygiene requirements. The dormitories provided by Kontron meet the standards for cleanliness and safety, including designated emergency exits, hot water, adequate lighting, air-conditioned ventilation, safe storage of personal belongings and sufficient personal space. Entry to and exit from the dormitories is reasonably assured without restriction.

10.3 Emergency preparedness and response

Kontron is committed to taking reasonable measures to ensure safety of the workplace in accordance with national requirements, in order to prevent emergencies, work accidents and to protect the health of its Employees. These include procedures for notification and evacuation of Employees, emergency training and drills, first-aider training, availability of appropriate first-aid materials, adequate fire detection and suppression equipment and sufficient exit facilities. Valid local regulations on occupational protection, health and safety in the workplace, as well as building safety and fire protection have been observed, to

reduce the risk of accidents and work-related illnesses to a minimum. Kontron provides all Employees with regular training to develop their security awareness and behavior.

10.4 Accident/incident management

Kontron ensures that arrangements are made for emergency management and response in accordance with applicable laws and regulations. These include Employee alerting and evacuation, dispatching of first-aiders and application of fire extinguishing equipment.

10.5 Personal protective equipment

Personal Protective Equipment (PPE) ensures a high level of safety and complies with legal requirements. Its purpose is to reduce employees if, in hazardous situations, technical and organizational measures cannot be implemented or are insufficient to reduce the risk to an acceptable level. Where necessary and appropriate, Employees are provided with Personal Protective Equipment. Kontron provides such equipment free of charge and ensures that they are in flawless and hygienic condition.

10.6 Machine safety

As machine safety is of primary importance, Kontron is committed to providing a safe and compliant working environment for its employees. In this regard, Kontron provides proactive maintenance and servicing of all machines and work equipment. In addition, work equipment is fitted with appropriate safety devices to prevent injuries to employees from crushing, cuts, burns, and other hazards. Kontron properly trains all employees before they are allowed to use a machine.

10.7 Handling of CBRN hazards

Kontron protects its Employees from all work-related chemical, biological, radiological and nuclear (CBRN) work-related hazards. Appropriate risk mitigation includes technical, organizational, personal and informal measures.

If potentially hazardous substances and processes cannot be avoided, Kontron will take special measures to ensure occupational health and safety. Wherever possible, Kontron makes every effort to replace them with less hazardous ones. All the health and safety measures mentioned above apply.

11 Export, import and trade controls

The Import and export of products and services is highly regulated. Kontron complies with all applicable export controls and customs regulations of the countries in which it operates. Export controls generally apply to the shipment of goods, services, hardware, software and technologies across certain national borders, including those pursued by email. Such laws can be applied to direct and indirect exporting to and importing from countries upon which sanctions have been imposed. The regulations also apply to third party countries under suspect of jeopardizing national security or being involved in criminal activities. Fundamental restrictions apply to military goods and civilian products that can also be used for military purposes (Dual-use). In addition, special restrictions apply to certain goods and countries, including weapons, luxury goods, embargoes, and sanctions.

Violations of these laws and regulations can result in severe penalties and sanctions, including fines and officially ordered exclusions from simplified import and export regulations . All Employees whose activities involve imports and exports are obliged to comply with all applicable laws and regulations.

If any doubt arises as to whether import or export is permissible or sanctions could be associated with it, the Employees must immediately notify the local management before proceeding with this export or import in writing.

12 Responsible supply chain management

Kontron has published a separate “Kontron Supplier Code of Conduct” , which is accessible on Kontron’s website under the section Corporate Governance setting forth minimum requirements directly addressed to Kontron suppliers, which describes Kontron's requirements towards its business partners within its supply chain. Kontron's suppliers are required to fully comply with the contents of the Kontron Supplier Code of Conduct and are required to sign it as part of their contractual agreement. Kontron reserves the right to terminate relationships with suppliers if non-compliance with the Supplier Code of Conduct is discovered or issues of non-compliance are not resolved in a timely manner.

12.1 Product Compliance

Ensuring the compliance and safety of Kontron's products is of paramount importance to the company. Kontron has a responsibility to minimize risks to the health, safety, environment and property of its customers and third parties. To achieve this, Kontron develops its products according to the state of the art and complies with legal regulations and additional safety requirements based on the latest scientific findings. Kontron operates in accordance with internal guidelines and global regulations, which are for example, but not limited to, ISO 14001, which sets requirements regarding an environmental management system on a global level, but also in accordance with the EU Regulation on the Registration, Evaluation and Authorization of Chemicals (REACH). The company's commitment to compliance also includes maintaining and updating mandatory registrations to reflect current regulatory standards.

Furthermore, Kontron is committed to designing its products in alignment with the principles of sustainability and regulatory framework, such as the Eco-design for Sustainable Products Regulation (ESPR). This includes efforts to improve energy efficiency, circular economy, and recyclability to ensure compliance with evolving environmental standards.

Kontron systematically ensures compliance through well-established structures and stable processes. As soon as Kontron's products are on the market, they are continuously monitored in the field so that the company can react immediately in the event of deviations. Kontron's commitment to excellence extends to meeting its customers' quality and cost expectations while integrating environmental, health and safety considerations into every aspect of product management. In addition, Kontron prioritizes transparency by providing detailed information about its products to both partners and customers.

In addition, Kontron ensures customer security by complying with ISO standards. These include ISO 14001 for the protection of the entire environment, 27001 for information security, ISO 27018 for cloud data protection, ISO 9001 for Quality Management, and ISO 22301 for business continuity. These certifications reflect Kontron's commitment to maintaining high standards in Quality Management and customer security. Supported by regular penetration testing, independent architecture analysis, and continuous improvement of technical and organizational measures, Kontron safeguards its products and services to meet the highest quality and security requirements.

12.2 Product-related environmental protection

Kontron is committed to product design that promotes the longevity of its products. In this context, Kontron consciously tries to avoid planned obsolescence. This commitment is based on a strong understanding of customer needs and the requirements for sustainable business practices. By providing spare parts throughout the lifecycle of its products, Kontron not only enables repairs, but also extends the useful life of its products, thereby reducing waste and resource consumption.

In addition, Kontron focuses on developing energy-efficient products to minimize the impact on the environment while reducing operating costs for its customers. This strategy not only increases customer confidence in Kontron's solutions, but also demonstrates the company's commitment to sustainable business practices and responsible corporate governance.

12.3 Responsible mineral sourcing

Kontron is committed to avoid the use of raw materials in its products, that are sourced from high-risk areas and/or conflict-affected areas and therefore potentially support human rights abuse, corruption, the financing of armed groups, terrorism or equivalent circumstances. Insofar as applicable to each Kontron company (by considering its business model), Kontron implemented a procedure to avoid conflict minerals.

In doing so, Kontron companies must pursue an appropriate level of governance and due diligences regarding the source and supply chain of "conflict minerals" (3TG - tantalum, tin, tungsten, and gold), as well as other critical mineral resources, in the products they manufacture. Kontron aims to increase its efforts initiatives in the area of the circular economy, with a focus on measures that promote the reuse or recycling of materials. Through these efforts, Kontron aims to reduce the global demand for raw materials, including conflict minerals and other controversial raw materials such as copper, cobalt and lithium.

This is to reasonably assure, that raw materials are sourced in accordance with the “OECD Guidance for Responsible Supply Chains of Minerals from Conflict Affected and High-Risk Areas” (OECD Due Diligence Guidance) or a comparable due diligence framework.

12.4 Reach and RoHS compliance

Kontron companies ensure the compliance with, but not limited to, REACH, RoHS and other applicable regulations in regard to product-related requirements.

12.5 US Dodd-Frank Act Compliance

Respect for human rights and compliance with the Dodd-Frank Wall Street Reform and Consumer Protection Act are of the highest priority for Kontron.

The trade in minerals from Conflict-Affected and High-Risk Areas (CAHRAs) is significantly affected by violent conflicts and human rights abuses, particularly in the Democratic Republic of Congo (DRC) and neighboring countries. Kontron complies with the principles of responsible and ethical mineral sourcing as described in Section 1502 of the Dodd-Frank Act and EU Regulation 2017/821. Kontron is committed to

sourcing minerals in a manner that fully respects human rights and avoids contributing to the risks outlined in Annex 2 of the OECD Due Diligence Guidance.

Responsible sourcing of minerals is an important commitment for Kontron and aims to avoid the use of minerals from CAHRAs affected by the risks defined in Annex 2 of the OECD Due Diligence Guidance. Key minerals include tantalum, tin, tungsten, their ores and gold. CAHRAs include, but are not limited to, the Democratic Republic of Congo, Angola, Burundi, the Central African Republic, Rwanda, South Sudan, Tanzania, Uganda and Zambia. Kontron also aims to promote development in these areas through its supply chain strategies.

Kontron is working closely with its suppliers to implement these steps. Where necessary, risks are minimized and additional due diligence is carried out to ensure that Kontron continues to purchase responsibly, building on established management processes. Kontron takes advantage of its extensive global presence with offices in many of the countries where its suppliers are based. This enables local procurement teams to know their suppliers intimately and to conduct site visits during negotiations and business meetings. In addition, Kontron requires a statement or report on the responsible mineral sourcing process to demonstrate efforts to mitigate the risk of conflict minerals.

Furthermore, Kontron does not support a de facto embargo on CAHRAs. This is in line with the principle of non-discrimination in supplier selection and follows the call of many international human rights organizations. Kontron's processes explicitly recognize risk-based due diligence in the mineral supply chain and are committed to sourcing materials from the region in which it operates, unless there are legal or international sanctions.

12.6 Usage of original parts

Kontron companies only source original parts for their products and services. Effective methods and processes are in place to identify and minimize the risk of introducing counterfeit parts and materials – whether sourced directly or indirectly through the supply chain - into its products. Kontron expects suppliers to take appropriate measures to ensure high compliance with the requirements of this Policy.

12.7 Principles of Procurement

Kontron is aware of its responsibility throughout the entire supply chain and expects its direct and indirect suppliers to comply with the principles set out in the Supplier Code of Conduct. Kontron strictly adheres to applicable laws and internal policies in its procurement activities and values human rights, legal compliance, labor standards, fair business practices, diversity, equality and inclusion (DEI), environmental protection, and occupational health and safety as fundamental non-financial principles.

Kontron is committed to high standards of compliance and sustainability and implements and supports best practices in supply chain management. Sustainable procurement is a key component of all local supply chain management processes in all Kontron companies.

Each company within the Kontron Group is committed to following best practices by implementing a structured process for selecting and monitoring suppliers. This includes the evaluation of suppliers based on criteria such as industry, size, geographic location and type of work performed.

To mitigate the negative impact of procurement practices, Kontron is committed on building stable, long-term relationships with its suppliers by making clear commitments and entering multi-year contracts. Kontron ensures appropriate lead times by working closely with suppliers to plan production and providing targeted training for procurement teams. Fairness in contract pricing is a key principle. The focus in this regard is on taking labor costs into account in negotiations and a willingness to pay an appropriate price above market value to ensure fair compensation.

12.8 Supplier Selection Process and Documentation

Each Kontron company has a strict supplier selection and monitoring process. Kontron companies must evaluate their suppliers and have a suitable procedure for approving and selecting suppliers. Where appropriate, this includes a risk assessment and a supplier management system. The decision to establish a supplier as a business partner of Kontron is made after careful evaluation.

Depending on the business model, business activity and local characteristics, each Kontron company has different criteria that are considered when selecting its suppliers. It is important that the Kontron companies always rely on transparent, reasonable and objective criteria for their supplier decisions, which must be documented in a binding manner.

Kontron encourages each company to implement a local supply chain risk assessment and management system. This system should consider the risks related to the country of sourcing and the category of supplier (e.g. service provider, hardware supplier, original equipment manufacturer, broker, software licensor, single source).

Critical suppliers can be identified based on several risk categories, including:

- Located in high-risk countries with forced labor, child labor, or health and safety risks;
- Single-source suppliers that create a high dependency on Kontron;
- Suppliers with high purchase volumes;
- Suppliers that sell refurbished materials or used software licenses;
- Suppliers providing services or goods in highly regulated environments;
- Brokers or distributors that do not purchase directly from OEMs;
- Suppliers of products subject to REACH or RoHS legislation;
- Suppliers of products or services with a high carbon footprint;
- Suppliers relevant to responsible mineral sourcing.

If a supplier is classified as critical and Kontron wants to work with them, additional actions must be taken to ensure compliance with Kontron's principles. This may include additional commitments, written confirmation of the Kontron Supplier Code of Conduct and on-site visits and audits. If a supplier is deemed critical and Kontron wishes to work with them, additional measures must be taken to ensure compliance with Kontron's principles. This may include obtaining additional commitments, written agreement to the Kontron Supplier Code of Conduct and conducting on-site visits and audits.

Suppliers who complete the risk assessment with a very positive score should be given preferred and/or key supplier status. The better the score, the greater the chances of becoming a strategic supplier for Kontron and intensifying the business relationship.

12.9 Supplier Audits/Supplier Risk Assessment

Suppliers have to assess their compliance with the Code of Conduct using a standardized questionnaire before they are considered for selection. This self-assessment or self-declaration is part of Kontron's comprehensive selection and qualification process, which considers various factors such as industry, company size, geographical location and the type of work performed.

This screening ensures that suppliers comply with relevant laws, human rights principles and labor and social standards. Kontron will not do business with suppliers that receive an unacceptable rating in the evaluation process. Suppliers that do not meet Kontron's high standards will not be considered for business relationships. This may result in the termination of existing contracts in accordance with the Procurement Policy.

Reasons for being disqualified include non-compliance with environmental, health and safety standards, non-compliance with International Labor Organization (ILO) and United Nations conventions, and violations of Kontron's policies, values and codes of conduct that emphasize respect for human rights and avoidance of the use of conflict minerals.

Suppliers from countries with less restrictive environmental and labor laws are reviewed more closely due to a higher risk of legal violations. Suppliers that manufacture complex or safety-relevant components, particularly in key industries such as the electronics and automotive sectors, are reviewed more closely due to their significant influence on Kontron's products and services. Furthermore, large suppliers that supply everything from one source are checked more closely than smaller, one-off suppliers due to their extensive business volume and importance.

Furthermore, Kontron systematically evaluate and monitor the performance of suppliers. This considers various criteria such as quality, delivery reliability, costs, compliance, service, environmental innovation and financial stability. The evaluation of suppliers enables Kontron to identify potential weaknesses in the supply chain, continuously monitor supplier performance and implement targeted improvement measures. This process strengthens supplier relationships and ensures a reliable and high-quality supply chain.

In addition, Kontron's Policy on Related Party Transactions defines transactions that involve the transfer of products, materials, resources, services or obligations between Kontron AG or its subsidiaries and a defined related party. This also includes members of the Executive Board and the Supervisory Board, major shareholders such as Ennoconn Corporation and others as defined by international accounting standards and Austrian law. The Policy requires a strict selection and monitoring process for suppliers, as well as the documentation and reporting of transactions conducted under market-standard conditions. The Policy requires prior approval by the Executive Board or Supervisory Board for transactions that fall outside regular business activities or are not conducted under market-standard conditions.. This ensures consistent transparency and compliance across all related-party dealings.

12.10 Consequences of poor results and non-compliance of suppliers

If a supplier's assessment, review or audit reveals minor deviations from KONTRON's expectations as outlined in Kontron Supplier Code of Conduct, Kontron will work with the supplier to develop an action plan to improve performance within a reasonable timeframe.

If the supplier provides sufficient evidence and transparency in relation to multiple criteria and and a breach of Kontron standards is not clearly evident, the supplier must commit to immediately implement improvement measures to demonstrate compliance with the standards. If non-compliance with the Kontron Supplier CoC is identified, Kontron will work with the supplier to agree corrective actions within a reasonable timeframe. If the corrective actions taken do not lead to satisfactory results because the supplier is unwilling or unable to meet Kontron’s standards, Kontron may terminate the business relationship with the supplier.

Suppliers who repeatedly perform inadequately will be removed from Kontron's supplier network. In the event of serious violations, such as tolerating or supporting child labor, Kontron will immediately terminate the business relationship with the supplier and inform its subsidiaries accordingly.

12.11 Third Party Due Diligence

Understanding the risks associated with business partners is critical to Kontron's operations. To ensure that suppliers do not pose significant risks, Kontron conducts regular compliance reviews of its third parties and business partners. This process helps identify and mitigate risks associated with sanctioned parties and ensures compliance with Kontron's values.

Kontron's screening process ensures that sanctioned parties (e.g. companies or individuals sanctioned by the EU or the United Nations) are not accepted as business partners. Business relationships are only entered into with suppliers and contractual partner who share Kontron's values and principles. By working with these partners, Kontron secures essential human rights and raises awareness of ethical and environmental standards in its business practices.

By running annual and ad hoc due diligence reviews of third parties, Kontron ensures compliance with statutory and capital market regulations. The most important customers and suppliers of each subsidiary company are closely monitored. Particular attention is paid to business partners in countries with an increased risk of corruption as defined by Transparency International.

The screening process involves checking various databases, including sanctions lists, lists of politically exposed persons (PEPs) and press reports. Sanctions lists help to identify individuals and companies that are subject to economic or legal sanctions. PEP lists identify politically exposed people who may be at risk of corruption or bribery. Press reports are cross-checked to ensure that business partners have not been involved in economic crimes such as corruption, money laundering, fraud or bribery. This comprehensive approach ensures in-depth due diligence and effective risk mitigation to maintain ethical business relationships.

Kontron is committed to properly documenting and securely storing all compliance reviews, due diligence reports and other relevant documents. These records make sure that all processes and assessments are transparent and traceable.

In the event of a high-risk exposure or business risk, Kontron is prepared to take the necessary action, including the possible termination of business relationships, to appropriately assess and mitigate the situation. This proactive approach underscores Kontron's commitment to maintaining the integrity and stability of its business relationships.

13 Environmental responsibility

13.1 Environmental permits and compliance

All subsidiaries of Kontron must comply with the applicable environmental legislations, including laws and regulations regarding prohibition or restriction of specific substances, as well as requirements for labeling, recycling, and disposal. All necessary environmental permits and registrations are obtained, maintained, and regularly updated. Operational and reporting requirements are fully met.

Resource efficiency and ecological aspects are pursued in co-operation with Kontron´s business partners, suppliers and customers, as well. Employees who make environmentally relevant observations can report them by e-mail to the ESG team (esg@kontron.com).

13.2 Responsible use of natural resources and pollution prevention

Kontron´s subsidiaries are requested to avoid and reduce waste of all kinds, including the reduction of water consumption as well as to promote the reduced usage of energy, fossil fuels, minerals and other resources, including raw materials and to ensure energy efficiency and sustainable resource management. The use of renewable energy sources, such as solar power from photovoltaic systems, is prioritized over of non-renewable energy sources. Additionally, all Kontron subsidiaries are expected to implement measures to reduce environmental impact, including carbon and greenhouse gas emissions. This can be achieved through various strategies, such as reducing business travel and optimization of facilities and business processes to enhance sustainability and operational efficiency.

13.3 Hazardous substances

Kontron subsidiaries identify, label, and manage the safe handling, movement, storage, (re)use and disposal of chemicals, waste and other materials that pose a risk to people and the environment. Employees must inform their superiors immediately if the release of such substances is noticed so that appropriate measures can be taken in good time. In addition, affected employees or supervisors should inform the ESG team about such cases and the measures taken (esg@kontron.com).

13.4 Circular economy and waste management

Kontron is committed to adopting a life-cycle perspective and practicing Extended Producer Responsibility (EPR) to ensure the circular management of resources and waste. Compliance with the waste hierarchy is fundamental, prioritizing waste prevention, preparation for reuse, recycling, recovery and, as a last option, disposal. It is essential that Kontron identifies and properly manages any hazardous materials to prevent pollution.

In addition, Kontron monitors, controls and treats wastewater and solid waste generated by its operations, industrial processes and sanitary facilities. Air emissions, including volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting chemicals, and combustion by-products, must be characterized, monitored, controlled, and treated to minimize environmental impact.

Kontron has a strict procedure for the proper disposal of waste in the production facilities and offices. Manufacturing waste is systematically categorized and disposed of in designated containers for paper and cardboard, recyclables (e.g. polystyrene, plastic), scrap metal, electronic waste and batteries. ESD areas have special disposal containers. Office waste is separated into special bins for paper and other materials and is disposed of by certified disposal companies. Confidential documents are collected in sealed containers and destroyed in accordance with data protection guidelines. Hazardous waste is disposed of by certified waste management companies as well.

To minimize the amount of waste, Kontron uses as little packaging as possible for its products and works with suppliers to use environmentally friendly packaging such as biodegradable materials and recyclable items such as paper and cardboard.

13.5 development of environmental measures

Kontron is aware of the environmental impact and responsibility associated with its business activities and the products and services it offers. Kontron has implemented various procedures to reduce negative environmental impacts through appropriate measures. All subsidiaries have to set up an appropriate environmental management system based on the requirements of ISO 14001.

Kontron aims to continuously improve its sustainability performance and expects its suppliers to contribute to Kontron's environmental goals and to cooperate in order to improve the environmental performance of the supply chain.

For this reason, all Kontron companies evaluate and analyze their main suppliers based on ESG criteria. More information on Kontron's sustainability strategy is available in the annual sustainability report at https://www.kontron.ag/esg, where the targets and measures are presented in detail.

13.6 Animal welfare

The responsible treatment of living creatures is one of Kontron’s values. Compliance with national and international legal standards on animal protection and animal welfare is a matter of course.

Kontron is committed to implementing high animal welfare and traceability standards in its business operations. In particular, Kontron is committed to the protection of endangered animal species and condemns all forms of animal abuse.

13.7 Biodiversity, land use and deforestation

Kontron’s sustainability strategy aims to protect and restore biodiversity – with a particular focus on forests and land. For Kontron, environment protection also includes the preservation of biodiversity. Kontron’s business activities are against forest conversion and/or unsustainable logging. Instead they promote the preservation of natural forests, their ecosystem services and biodiversity. Kontron aims to avoid deforestation in any form and to minimize the impact on protected areas and local flora and fauna.

13.8 Greenhouse gas (GHG) emissions, water and soil protection

Kontron makes sure that no harmful soil contamination, water pollution, air pollution, noise emissions or avoidable greenhouse gas (GHG) emissions occur. To improve the environmental performance of its products and services, Kontron is actively working to reduce GHG emissions throughout the supply chain, for example by increasing the use of carbon-neutral energy sources. Additionally, Kontron can provide a Product Carbon Footprint (PCF) for supplier goods and services on request. To enable Kontron to fully comply with the requirements of the Corporate Sustainability Reporting Directive (CSRD), suppliers provide the necessary data for calculating the Corporate Carbon Footprint (CCF) on request.

Healthy soils are an important factor in achieving climate neutrality, a clean and resource-efficient economy and the prevention of desertification and land degradation. They are also important for reducing biodiversity loss, providing healthy food and protecting human health. To this end, Kontron uses management systems to measure and minimize the environmental impact of its own business activities and value chains and to verify continuous improvement.

Furthermore, Kontron should not cause excessive water consumption that adversely affects human health, access to clean water or sanitation, or has a significant negative impact on the natural resources needed to preserve and production of food. Kontron takes measures to reduce water consumption at its sites and along its supply chains, prioritizing regions where water is limited. The right to water is always respected.

13.9 Noise emission

Kontron aims to reduce noise emissions at various production sites, including relevant noise pollution caused by the transport of goods by external suppliers. To this end, Kontron has implemented operating measure to comply with the applicable legal requirements on noise emissions. In order to minimize the impact of noise on environment and people, noise control measures are already taken into account when planning production processes and when modifying or converting existing company sites. In addition, noise reduction is integrated into the development of logistical concepts in order to raise public awareness of this issue.

14 Handling of information, intellectual property, trade secrets and Artificial Intelligence

14.1 Insider information

The shares of Kontron AG are listed on the Frankfurt Stock Exchange. As a listed company, Kontron AG is subject to strict capital market requirements thar are imposed on market participants. The efficiency of the financial market is based on the trust of its participants, particularly regarding the accessibility of public information and the confidentiality of sensitive and insider-related information.

“Insider information” refers to precise, non-public information that directly or indirectly relates to one or more issuers or financial instruments, and, if made public, would likely have a significant impact on the prices of those financial instruments or related derivative financial instruments (Art 7 (1) a Market Abuse Regulation).

Kontron is consequently obliged to exercise a particularly high degree of care when handling non-public information. This is to ensure that all market participants have the same opportunities and conditions. All information to which stock market prices react in a sensitive manner is strictly confidential. The misuse of inside information is strictly prohibited (regardless of whether a confidentiality agreement or an insider declaration has been signed) and would constitute a criminal offence. All legal provisions and compliance regulations must be observed when dealing with insider information.

The obligation to maintain confidentiality continues to apply without restriction even after termination of the employment relationship. In addition, certain transactions by members of the Executive Board and Supervisory Board of Kontron AG with securities or other financial instruments of Kontron AG (so-called ‘directors’ dealings") must be disclosed by them and Kontron AG.

Specific rules for dealing with insider information are defined in the Compliance Directive of Kontron AG, which applies to all employees concerned in addition to this Code of Conduct.

In cases of any doubts or questions in connection with insider information or incidents relating to the confidential handling of insider information, please contact Kontron’s compliance Team: compliance@kontron.com.

14.2 Trade secrets, intellectual property and confidential information

Confidential Information refers to any non-public information that is disclosed in a business, legal, or professional context and must be protected from unauthorized access, use, or disclosure. This includes, but is not limited to, trade secrets, business strategies, financial data, intellectual property, customer information, and internal communications. All employees are expected to treat such information as strictly confidential and to ensure that it is not accessible to third parties.

Third parties include family members, friends and acquaintances as well as persons who do not work with or for Kontron, as well as employees for whom access to such information is not necessary. The confidentiality of company and business secrets must be kept confidential.

If confidential information is disclosed to a business partner or third party as part of an agreement, the receiving party must undertake not to disclose this information without prior written consent. Exceptions

to this are statutory or official disclosure obligations, provided that the receiving party informs the disclosing party immediately and takes appropriate measures to protect confidentiality.

Kontron's corporate assets (including trade secrets, intellectual property rights and know-how) are essential to the success of the business. For this reason, every Kontron subsidiary is responsible for treating these assets responsibly and ensuring that they are fully protected. All employees are required not to disclose confidential internal matters or information relating to Kontron's business or that of its business partners or suppliers. Confidential information includes explicitly labelled data and information that by its nature should not be made public. Each Group subsidiary must take appropriate technical and organizational measures – taking into account its size and business activities - to protect business secrets, personal data and other confidential information of Kontron as well as confidential information of third parties.

If third parties become aware of the above non-public information, employees must immediately inform their supervisor, the local management and the compliance team by writing to: compliance@kontron.com.

14.3 IT security, data protection and privacy laws

All Kontron companies comply with the Kontron Group IT Security Framework as well as the GDPR compliance framework. Confidential information must be protected from unauthorized access. Within Kontron, information may only be shared with employees who require it to fulfil their professional duties. The obligation of employees to maintain confidentially also applies after the termination of their employment.

Kontron respects all applicable privacy laws (including GDPR as well as the local laws that apply to each Kontron company) and ensures the security and protection of data in an appropriate and lawful manner. Due to the dynamic development in this area, Kontron is particularly aware of the data protection and security requirements of business-to-business (B2B) contracts and is continuously working to integrate these into its structure, organization and processes.

If any questions arise regarding IT Security, Data Protection or Privacy Laws or if Employees notice violations (e.g. of the respective framework or regulations), please contact privacy@kontron.com.

14.4 Responsible use of Artificial Intelligence

The implementation and use of Artificial Intelligence (AI) within the Kontron Group requires a clear definition of responsibilities to ensure transparency, security and compliance. Each Kontron subsidiary is responsible for compliance with the relevant applicable Group Policy and the correct implementation of the defined measures.

Employees are obliged to clearly identify the use of AI, especially if technology influences content or decisions. When using AI in communication or decision-making, all parties involved must be aware that an AI system is involved. In addition, only authorized and verified AI applications may be used, whereby the final responsibility for AI-supported decisions always lies with the employees.

It is not allowed to be used to discriminate individuals or groups based on any protected characteristics such as age, gender or origin. Furthermore, no critical decisions, such as personnel decisions or financial transactions, may be made exclusively by AI systems.

Employees must ensure that all personal data is protected in accordance with the requirements of the GDPR and that no sensitive information is processed or disclosed when using AI systems without appropriate authorization.

In the event of uncertainties regarding the legally compliant use of AI, the IT or the Compliance Department should be contacted.

14.5 Third party intellectual property rights

Kontron respects the intellectual property rights of third parties (such as trademarks, patents, designs, copyrights, trade secrets and tangible assets) to the best of knowledge and belief. The rights to the intellectual property of third parties are only used after the rights of use have been properly secured.

15 Treatment of Kontron/third party property

Employees are responsible for treating Kontron´s property and resources (such as telephones, copiers, fax machines, multifunctional office equipment, PCs including software and other licenses as well as intra-net/internet, company cars and other work equipment provided by Kontron) with the highest degree of care. Company property and resources must be used carefully, sustainably, and exclusively for business purposes, unless approval for private use has been given by Kontron. The same applies to third party property, such as property of Kontron's customers or business partners.

16 Media and internet

Due to the fact that Kontron AG is listed on the Frankfurt Stock Exchange and operates internationally, it is in the public spotlight and subject to strict legal requirements regarding the publication of corporate matters. Consistent and objective communication is crucial for Kontron AG. The Executive Board, Corporate Marketing & Communications, Investor Relations, and Legal & Compliance Departments are responsible for providing information on Kontron's development, business areas, and strategic background. Kontron Group Policy 18.a. outlines a systematic procedure.

Please direct any questions on these topics, which concern Kontron as a whole, to the contacts as provided in Group Policy 18.a.

The development of the local business of the Group subsidiaries and related information falls within the discretion of the respective company, unless Kontron as a corporate group is not affected.

17 Misconduct and complaints

Violations against professional standards of behavior and other forms of professional misconduct can have serious consequences for employees and for Kontron. Incorrect behavior will not be tolerated. Kontrons leadership are role models in this context. Kontron consistently sanctions any intentional and unlawful misconduct as well as any violations of internal policies. These measures are enforced in a consistent way, regardless of an employee´s rank or position within Kontron.

All Employees as well as third parties are entitled to report confirmed or suspected compliance violations. This can be done through the whistleblower reporting channel (available in the following languages: English, German, Spanish, French, Hungarian and Portuguese): https://whistleblower.kontron.com

or – if desired –

- directly to a member of the Executive Board of Kontron AG or
- directly to the Kontron Compliance Management Team under compliance@kontron.com
- directly to a senior manager or to the Employee's superior.

Additionally, Kontron has set up a telephone hotline (24/7) for anonymous reports. The hotline can be reached at the following numbers:

0800 / 700 799 (toll-free from Austria)

+43 1 80191 1194 (international)

All complaints can be reported confidentially and anonymously at any time. Kontron highly values the fact that Employees' are not afraid to report violations of compliance rules and suspected cases - and of being able to do so without fear of legal, professional or personal disadvantages. All complaints will be investigated. If necessary, appropriate measures are taken. All records will be treated confidentially to the maximum extent permitted by law. The use of pressure of any kind against complainants will never be tolerated. Kontron is committed to protecting the employment status of whistleblowers and preventing harassment in the workplace. Kontron fulfils this commitment trough transparent policies and procedures that prevent any form of retaliation, including dismissal or reassignment.