

Conflicts of Interest

November 2025, version 1.0

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Conflicts of Interest Policy

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General Policy information

Purpose

The purpose of this Policy is to establish clear guidelines for identifying, managing, and properly recording actual, potential, or perceived conflicts of interest involving KME directors, employees, and collaborators.

The objective is to outline and define appropriate directives that ensure these individuals carry out their activities and responsibilities in a manner that guarantees business judgment and decision-making processes are not influenced by undue personal interests.

Scope and Target audience

Policy name	Conflicts of Interest
Business Units/ Countries	Global
Target audience	<p>This Policy applies to all group companies in which KME SE directly or indirectly holds the majority of all shares.</p> <p>It is applicable to all employees, directors, officers, collaborators and contractors who are under the direct supervision of KME, working at any KME office or industrial asset that is directly or indirectly controlled or operated by KME worldwide.</p>

Definitions

Term	Definition
Conflict of Interest	<p>“Conflict of Interest” refers to any situation in which a person, their Direct Family member, or another Individual in a close personal relationship has personal interests that could compromise:</p> <p>(a) that person’s professional judgment; (b) the performance of their professional duties or responsibilities; or (c) the delivery of services by that person.</p> <p>A Conflict of interest also exists where there is merely the possibility of such an irregularity occurring, even if no unethical or unlawful acts result.</p>
Direct Family Member	<p>“Direct Family Member” of a person includes:</p> <ul style="list-style-type: none"> - spouse; - siblings; - parents and step-parents; - children and stepchildren; - nephews and nieces; - aunts and uncles; - grandparents and grandchildren; and/or - all other relatives, by blood or by law.
Individual in a Close Personal Relationship	<p>An individual sufficiently close to create a Conflict of interest, including:</p> <ul style="list-style-type: none"> - partners; - boyfriends/girlfriends; - ex-spouses; - friends, or any person with whom you have or had a social or business relationship within or outside of KME.
Gift	<p>“Gift” refers to any item of value offered, promised, authorized, or given to another person, including a current or potential business partner.</p> <p>A gift may have monetary or non-monetary value.</p>

Policy ownership and revision

Author	Compliance Office
Approved by	Board Resolution

Version no.	Reason for change	Effective Date
1.0	Creation	27 November 2025

This Policy will be reviewed taking into consideration its scope, efficiency and effectiveness as well as changes to relevant laws.

Implementation, effectiveness and relation to other policies

This Policy should be read in conjunction with related policies available at www.kme.com:

- Code of Conduct;
- Code of Conduct for Business Partner;
- Anti-Corruption Policy;
- Responsible Sourcing and Supply Chain Due Diligence Policy;
- Whistleblowing and Reports Management - Rules of Procedure.

This Policy supersedes regional and/or local policies on the subject matter, unless the latter contain more detailed provisions or set up more restrictive rules due to local legal requirements.

Specific information on the Policy

1. Requirements

Business decisions are made in the interest of KME and without regard to personal matters.

KME's policy requires avoiding situations or relationships that could harm KME's interests or create Conflicts of interest.

2. Avoiding Conflicts of Interest

To prevent actual conflicts and minimize the possibility or appearance of Conflicts of interest, target audience of this Policy must comply with the following rules:

Business Relationships:

- deal objectively, professionally, and fairly with all suppliers, customers, distributors, agents, and anyone conducting business with KME;
- do not seek or accept, directly or indirectly, payments, commissions, loans, or services from any person or company as a condition or consequence of their business relationship with KME. Acceptance of Gifts is permitted only if in compliance with KME's Anti-Corruption Policy;
- Avoid, whenever possible, conducting business on behalf of KME with a Direct Family Member or an Individual in a Close Personal Relationship. In such cases, the employee or collaborator must disclose all details of the relationship or other parties involved to the Compliance Office (compliance@kme.com) and refrain from any decision-making or influence in the matter.

Human Resources Activities:

- it is prohibited to participate in decisions regarding the hiring, promotion, evaluation, or disciplinary action of a Direct Family Member or an Individual in a Close Personal Relationship. Having such a person employed at KME does not in itself prevent hiring, promotion, or continuation of employment. However, if an employee or collaborator is involved in a decision concerning such a person, they must inform the Compliance Office and abstain from influencing the decision-making process.

Private or Other Business Activities:

- do not hold or maintain a stake or financial interest in any company that competes with KME or does business with KME;
- if an employee, collaborator, Direct Family Member, or Individual in a Close Personal Relationship has a financial interest in KME's customers, suppliers, or other business partners, they must promptly inform the Compliance Office;
- avoid external interests that could materially affect the time or attention that should be given to KME. If an employee or collaborator wishes to engage in an external activity that may conflict with KME's interests, they must obtain written approval from their hierarchical superior and the Compliance Office before starting such activity.

Social Activities:

- KME welcomes the personal involvement of its employees and collaborators in associations, political parties, and other social, political, or cultural organizations pursuing generally recognized and legally accepted objectives. However, such involvement must not interfere with the fulfilment of duties toward KME. All such participation must be promptly communicated in writing to the Compliance Office.

3. Declaring and addressing Conflicts of Interest

Conflicts of interest must be declared by all KME employees and collaborators working for any office or industrial activity directly or indirectly controlled or managed by KME worldwide. KME recognizes that Conflicts of interest cannot always be avoided; however, for optimal management, target audience must declare any conflicts as soon as they become aware of them.

To correctly identify situations of potential conflict, KME records Conflicts of Interest considering organizational, operational, and corporate structures, based on both internal and external information flows.

The Compliance Office is responsible for continuously monitoring and recording conflict-of-interest situations, while all relevant functions must report and highlight any possible interest conflicting with the Group's primary interest. Specifically, every KME employee and collaborator is required to promptly report the emergence or resolution of potential conflicts to the Compliance Office.

In receiving a report, the Compliance Office assesses whether a conflict of interest exists and work with the reporting parties, their managers, HR and any other functional group(s) necessary to address the actual or potential Conflict of interest and, if appropriate, obtain the required approvals.

4. Grievances and reporting procedure

If doubts arise about the behaviour to be adopted in certain circumstances, it is always necessary to seek advice from your hierarchical superior or the Compliance Office.

If you believe or suspect that any provision of this Policy has not been complied with or is about to be violated, grievances may be addressed to our KME Group Ombudsman, Mr. Carsten Thiel von Herff, by e-mail (ombudsman@thielvonherff.de), telephone (+49 521 557 3330 or +49 151 5823 0321) or through the designated website www.report-tvh.de.

The details of KME whistleblower system are available on corporate website at www.kme.com, in the Code of Conduct, and are communicated internally.

KME places great importance on protecting the identity of whistleblowers, ensuring their confidentiality, with access limited to the designated Ombudsman and relevant person.

Whistleblowers are not subject to any retaliation for providing information.

In addition, ethical compliance concerns can be raised in confidence to the Compliance Office.

5. Access to Policy, monitoring and training

This Policy is available on the KME Group intranet and/or locally at each relevant business location.

KME will ensure that appropriate safeguards are in place to monitor compliance with this Policy and detect any non-compliance.

In addition, KME will ensure adequate employee training on the Policy.

6. Discipline for violation of this Policy

Failure to comply with this Policy may have serious consequences for KME and its employees and collaborators. Any violation of this Policy by an employee may result in disciplinary action that may include dismissal, without prejudice to any judicial proceedings and civil, criminal and/or administrative sanctions against them.

KME SE

Klosterstraße 29
D-49074 Osnabrück
Germany
Tel. +49 541 321-0
E-mail info-germany@kme.com

www.kme.com

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