



# Supplier Code of Conduct

GD Towers Holding GmbH

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<b>Replaced documents:</b>	/
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### History of Changes

Version	Date	Editor	Changes / Comments
1.0	01.06.2023	Procurement, Legal	Initial version of the approved policy
1.1	27.05.2025	Legal	Minor adjustment of wording
1.2	15.10.2025 09.02.2026	Legal	Change to the Scope Translated Version



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## 1. Executive Summary

GD Towers Holding GmbH (“GD Towers”) and the entities affiliated with GD Towers (§ 15 German Stock Corporation Act (AktG)). GD Towers and its affiliated entities are hereinafter referred to as the “group” act in accordance with their **Code of Conduct**, available at <https://www.dfmq.de/de/compliance.html>. Based on these guiding values, which relate to business ethics as well as social and environmental responsibilities, the group requires its suppliers to comply with the principles set out in this document, which are attached to the contract (“the contract”) concluded between the parties. The supplier shall implement these principles throughout its entire supply chain. This Supplier Code of Conduct is not intended to replace the laws and regulations in the countries in which the group’s suppliers operate in. Rather, it serves to promote and ensure compliance with such laws and regulations and to ensure that they are observed.

## 2. Compliance with National and International Law

In addition to complying with the provisions set out in the following sections, the supplier shall at all times comply with all applicable laws, governmental regulations, and the contractual obligations agreed between the supplier and the respective entity of the group (the “Parties”). This also includes compliance with anti-corruption laws in the United States (U.S. Foreign Corrupt Practices Act) and the United Kingdom (UK Bribery Act), where applicable. Furthermore, the supplier shall comply with all international economic sanctions (including embargoes), including any sanctions that may apply pursuant to resolutions adopted by the United Nations Security Council under Chapter VII of the UN Charter, as well as all sanctions imposed by the European Union. The group further expects all suppliers and other contractual partners to hold all relevant licenses, permits, and other necessary documentation required to carry out the activities for which they have been engaged. The Parties agree that compliance with this Supplier Code of Conduct constitutes a material contractual obligation under the contract. The supplier shall require its own suppliers, contractors, and subcontractors (hereinafter referred to as “subcontractors”) to comply with the principles of this Supplier Code of Conduct to the extent that they apply to the performance of the contractually agreed services.

## 3. Human Rights and Fair Labor Practices

### 3.1. Principles

The supplier complies with internationally proclaimed human rights and avoids any involvement in human rights violations of any kind. The Supplier respects the personal dignity, privacy, and rights of every individual. Slavery in any form is prohibited. Furthermore, the supplier complies with all standards and conventions issued by the International Labour Organization (ILO).

### 3.2. Requirements

The group expects the supplier to:

- comply with all labor and employment laws of the respective country,



- share the group's principles regarding respect for human rights set out in section 3.1 and, in accordance with the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the principles of the UN Global Compact, and the ILO Core Labour Standards, promote equal opportunities in the workplace,
- take effective measures to eliminate human rights violations of any kind and breaches of fair working conditions, including the disclosure of such violations and potential violations, and
- fully cooperate in the investigation of alleged or actual violations of these principles, standards, and conventions.

### **3.3. Freedom of Association and the Right to Collective Bargaining**

The supplier must respect the rights of its employees to freedom of association, collective bargaining, and peaceful assembly, including the right to refrain from such activities, and shall comply with the applicable national laws and responsibilities as well as international standards such as those of the International Labour Organization. In cases where the requirements differ, the stricter standard shall apply. Employees must not be subject to intimidation, harassment, or retaliation for exercising any of these rights. Where such rights are restricted by national law or circumstances, the supplier shall seek alternative means of dialogue with its employees in order to address employment-related issues and workplace concerns.

### **3.4. Child Labor**

Child labor must not be used or supported in any form and is prohibited under all circumstances. The entities of the group do not enter into business relationships with suppliers that directly or indirectly violate these obligations to prevent child labor. The supplier is required, in particular, to comply with the two fundamental ILO conventions on child labor: Convention No. 138 on the Minimum Age and Convention No. 182 on the Worst Forms of Child Labour. The supplier must not employ any individual who is under the age of 15, subject to compulsory schooling, or who has not reached the statutory minimum age for employment, with the provision imposing the strictest age limit taking precedence. The supplier is obliged to establish an action plan that, in the event a case of child labor is identified, ensures that remedial measures are taken and that international standards or the requirements of national laws are complied with without delay. The group supports all forms of legally permissible youth employment, including the development of lawful workplace training programs that benefit the education of young people. The supplier must prohibit employees under the age of 18 from performing work that may endanger their health or safety, such as night work, overtime, heavy lifting, or working with toxic or hazardous substances.

### **3.5. Diversity and Equal Treatment**

The supplier prohibits and actively combats direct or indirect discrimination on the grounds of ethnic origin, skin color, gender, sexual orientation, language, religion or belief, political or other opinions, national or social origin, property status, level of education, birth, age, health status, disability, or any other grounds, and promotes diversity, equal opportunity, and equal treatment in



employment and occupation. This also includes unequal pay for work of equal value. The supplier treats all employees with respect and does not apply corporal punishment, psychological or physical coercion, or any form of abuse, harassment, or threats of such measures.

### **3.6. Remuneration and Prohibition of Forced Labor**

The supplier provides all employees and workers with appropriate remuneration, including those who are permanently or temporarily employed, have a disability, or are temporary agency workers, migrants, trainees, or independent contractors. Remuneration must meet the minimum requirements under applicable national laws and correspond to industry standards. Where no such statutory standards exist in the respective country, remuneration shall be determined in such a way that it covers basic needs in accordance with ILO Convention No. 131 on Minimum Wage Fixing. Employees are informed in a clear and timely manner of the basis on which they are remunerated. The supplier does not apply wage or salary deductions as a disciplinary measure. The supplier must not employ any person who is forced to work. This includes any work or service exacted from an individual under the threat of penalty and for which the individual has not offered themselves voluntarily, e.g. as a result of debt bondage or human trafficking. The supplier refrains from slavery in any form, practices similar to slavery, servitude, or other forms of domination or oppression in the workplace, including extreme economic or sexual exploitation and degradation. For the protection of its business, the supplier must not deploy private or public security forces where, due to insufficient instruction or control by the supplier, there is a risk that the use of such security forces could violate the prohibition of torture and cruel, inhuman, or degrading treatment, or pose a threat to life and limb or to freedom of association and trade union rights.

### **3.7. Working Hours**

The supplier is prohibited from requiring employees to work longer hours than the maximum number of hours permitted under international standards, including the conventions of the International Labour Organization on working time (Convention No. 1 on Hours of Work, No. 14 on Weekly Rest in Industrial Undertakings, and No. 106 on Weekly Rest in Commerce and Offices), applicable national laws, or freely negotiated and lawful collective agreements. The provision imposing the highest standard shall apply. The supplier must ensure that working overtime is performed voluntarily and remunerated in compliance with national laws and regulations. A working week, including overtime hours, must not exceed 60 working hours, except in emergency or exceptional circumstances. Within any seven-day work period, employees must be granted at least one day off. The supplier must keep records of employees' working hours and remuneration in compliance with national laws and regulations and make such records available to the group companies upon request.

### **3.8. Occupational Health and Safety**

The supplier is obliged to develop and implement occupational health and safety management practices across all areas of its operations. Each supplier's obligations include, in particular:

- Complying with and implementing a process that ensures its employees adhere to all applicable occupational health and safety laws and regulations, including regular training on



workplace safety, emergency measures, occupation-specific injuries and illnesses, workplace hygiene, physically demanding work, safe operation of machinery, sanitary facilities, nutrition, and accommodation.

- Providing a safe working environment for all employees, implementing measures to mitigate workplace-related hazards, and establishing control mechanisms to protect vulnerable groups.
- Ensuring that working conditions include at least adequate access to sanitary facilities, emergency exits, sufficient lighting, and ventilation, and that any employer-provided accommodation is hygienic and safe.
- Establishing an occupational health and safety management system (e.g., in accordance with ISO 45001 or an equivalent standard) that recognizes occupational health and safety management as an integral part of the business, enables leadership, encourages employee participation in the development of policies, roles, and responsibilities, identifies and assesses risks and hazards, and provides appropriate communication channels to inform employees about occupational health and safety matters. This management system must include procedures for recording and investigating accidents and implementing corrective actions.
- Providing appropriate personal protective equipment free of charge and instructing employees in its proper use.
- Prohibiting the consumption, possession, sale, or distribution of illegal drugs.
- Maintaining a reporting system to report and document health and safety risks and incidents.

Emissions of harmful substances handled in the workplace shall be controlled in such a way that their concentration does not exceed the limits set by the locally applicable regulations for the protection of the workforce, or, where no such regulations exist, does not exceed levels above which long-term health risks arise. Likewise, equipment must be available to enable rapid response in the event of the release of hazardous substances, a fire, or personal exposure to such substances.

### 3.9. **Grievance Mechanisms**

Pursuant to the German Whistleblower Protection Act (Hinweisgeberschutzgesetz – HinSchG), the supplier must provide its employees with effective reporting channels that enable them to report workplace concerns, including harassment and discrimination, to management in order to seek appropriate solutions. Employees must be provided with a safe environment for submitting complaints and feedback. The supplier shall regularly review these reporting mechanisms and monitor the progress of resolving reported allegations or issues at regular intervals. The reporting channels must be accessible and culturally appropriate and, where reasonable or possible, include an anonymous reporting option. Employees or their representatives must be able to communicate ideas and concerns regarding working conditions or management practices openly and



exchange views with management without fear of discrimination, retaliation, intimidation, or harassment. The supplier must regularly inform about and train employees how to use the reporting channels. Any form of retaliation against employees who report workplace concerns is prohibited. The supplier must not retaliate through personal attacks, intimidation, or other threats against employees who wish to report workplace concerns, including violations of employee rights arising under national laws or international standards.

## **4. Environmentally Responsible Conduct**

### **4.1. Environmental Protection and Compliance**

The group acknowledges its social responsibility for environmental protection. The group expects its suppliers to share the group's commitment to addressing the challenges of climate change and to strive to contribute to environmental protection. As part of this commitment, all suppliers must:

- Comply with all applicable environmental protection laws and regulations, including laws and regulations relating to hazardous substances, air and water emissions, and waste, as well as statutory requirements and industry standards that prohibit or restrict the use of certain substances in the manufacture or design of products.
- Agree to comply with all contractual provisions relating to the labeling of products and packaging, key ingredients, recycling, and disposal.
- Obtain and maintain all required environmental permits, regulatory approvals, and registrations.
- Avoid or eliminate all types of waste, including water and energy losses, by implementing appropriate conservation measures at the supplier's facilities, in particular:
  - through the use of environmentally friendly maintenance and production processes, and
  - through the implementation of strategies for reducing, reusing, and recycling materials (in this order) whenever possible and prior to disposal.
- Identify chemicals, waste, or other substances that may be released and could pose an environmental risk and handle such chemicals or substances in a manner that ensures safety during handling, transport, storage, use, reuse, recycling, and disposal. Ozone-depleting substances shall be handled in accordance with the Montreal Protocol and applicable regulations.
- Upon request by a group entity, disclose data on greenhouse gas (GHG) emissions in accordance with the Greenhouse Gas Protocol (Scopes 1, 2, and 3) or the conversion factors required to calculate GHG emissions data, and submit plans for reducing greenhouse gas emissions in line with the group's requirements.
- Minimize negative impacts relating to biodiversity, deforestation, climate change, and water scarcity.
- Ensure that materials used in the manufacture of products are conflict-free and do not contribute to conflict-affected and high-risk areas within the meaning of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals, by:



- fulfilling due diligence obligations in the sourcing and product supply chain of conflict minerals (e.g., tungsten) in accordance with the OECD Guidance and participating in an established supply chain communication process such as the Responsible Minerals Initiative's "Conflict-Free Smelter Program," or applying a nationally or internationally recognized supply chain due diligence standard, such as the OECD Guidance.
- Provide the group, upon written request, with all documents and evidence demonstrating the supplier's measures to fulfill its due diligence obligations.

#### **4.2. Natural Resources and Waste Management**

When sourcing or manufacturing goods, the supplier limits the use of materials and resources in order to minimize their environmental impact. The use of rare resources shall be limited or, if possible, avoided. Waste generated throughout the supplier's entire business activities must be identified, controlled, and managed. The supplier strives to reduce the volume of waste. Applicable environmental protection laws must be observed at the disposal of waste.

#### **4.3. Use of Mercury**

The supplier refrains from the manufacture of mercury-added products in accordance with Article 4(1) and Annex A, Part I of the Minamata Convention. In its manufacturing processes, the supplier refrains from the use of mercury and all mercury compounds in accordance with Article 5(2) and Annex B, Part I of the Minamata Convention as of the exit dates specified by the Convention for the respective products or processes. The supplier also refrains from handling mercury waste in any manner that violates the provisions of Article 11(3) of the Minamata Convention.

#### **4.4. Management of Persistent Organic Pollutants**

The supplier refrains from the manufacture and use of the chemicals listed in Article 3(1)(a) and Annex A of the Stockholm Convention on Persistent Organic Pollutants (POP Convention), insofar as applicable national law regulates this in accordance with the Stockholm Convention. The supplier also refrains from handling, collecting, transporting, or storing waste in a manner that is not environmentally sound and that violates the statutory provisions applicable in accordance with Article 6 (1) (d) (i) and (ii) of the POP Convention.

### **5. Confidentiality**

Suppliers must protect personal and confidential information ("confidential information") to which they have access, which they have received, or which they otherwise process in the course of their cooperation with the group. Suppliers must ensure appropriate protection of such information.

### **6. Prohibited Business Practices**

The supplier shall refrain from all forms of corruption and from any activities that could arise the appearance of corrupt practices. The Supplier must not offer, promise, or grant any illegal advantages to public officials or private sector decision-makers, domestically or abroad, in order to



obtain preferential treatment or a favorable decision in the public or private sector. This must also be observed when dealing with donations, gifts, or invitations to business meals and events. The supplier must not allow advantages to be promised or offered to it, nor may it accept any advantages if this could create, or could be perceived as creating, the impression for the person granting the advantage that they could thereby influence the supplier's business decisions. Accordingly, the supplier must also not demand the granting of advantages. The supplier avoids conflicts of interest that may give rise to corruption risks. If the supplier is also a customer of the group, it must not derive any undue advantages from this circumstance and must strictly separate procurement and sales activities. The supplier undertakes the following obligations and requires the same of its board of directors / management, executives, employees, suppliers, affiliated companies, subcontractors, and all respective representatives (hereinafter referred to as "third parties"):

- to comply with the provisions of this section through appropriate measures for the effective implementation and maintenance of a compliance system;
- to ensure that (i) all third parties involved in the performance of the contract comply with these provisions, and that (ii) all means used by third parties for the performance of the contract comply with these provisions.

#### **6.1. Money Laundering**

The supplier takes all necessary measures to prevent money laundering within its sphere of influence.

#### **6.2. Competition**

The supplier complies with the rules of free and fair competition in all business relationships and, in particular, does not violate competition and antitrust laws.

#### **6.3. Charitable Donations and Sponsorship**

All charitable donations and other sponsorship activities of the supplier must be in compliance with applicable laws. Suppliers are not authorized without explicit approval to make or offer donations or sponsorships on behalf of any company within the GD Towers Group or on behalf of any other parties.

#### **6.4. Political Donations**

The supplier shall make financial contributions to political parties or grant them monetary benefits only within the limits permitted by law.

#### **6.5. Data Security, Data Protection, and AI Guidelines**

Data processing activities, AI algorithms, and the use of data must be documented in a transparent and traceable manner, disclosed to the group upon request, and comply with applicable laws and regulations, in particular the statutory data protection and security requirements as well as the specific data protection and security provisions agreed in this contract. The development and use



of artificial intelligence shall be carried out in accordance with European fundamental values. The use of AI systems must be designed to be non-discriminatory and transparent towards users. Barrier-free access must be ensured.

For its AI solutions, the supplier clearly defines responsibility for each system and each AI function and establishes the conditions necessary to allow its AI systems to be stopped or shut down at any time by the responsible operator (“emergency stop”). The supplier complies with all applicable data protection laws and all specific data protection and data security provisions agreed contractually.

## **7. Business Continuity**

We expect our suppliers to have adequate business continuity and disaster recovery plans in place, developed in accordance with industry standards, to maintain the continuity of services at an appropriate level after an event that results in an interruption or suspension of services.

## **8. Compliance Audits and Remedial Measures**

### **8.1. Audits and Remedial Measures**

To ensure compliance with the principles set out in this Supplier Code of Conduct throughout the term of the contract, the supplier shall, upon request, make available all means required to assess compliance with these principles and shall inform the group without undue delay as soon as it becomes aware of, or has reasonable grounds to suspect, that it or a subcontractor has failed to comply with the principles. Such information shall also include the corrective measures already taken to restore compliance with the principles. Furthermore, the supplier shall promptly provide all information necessary to comply with applicable regulations. In the event of changes in the legal or regulatory framework or judicial decisions that would result in a violation of the principles by one of the parties, the group may make relevant amendments which the supplier must comply with. Unless otherwise stipulated in the contract, the following applies to business ethics, social, environmental, and compliance audits: the group or its authorized representative is entitled to carry out assessment and monitoring measures at the supplier and its subcontractors in order to effectively evaluate actual compliance with the principles by the supplier and its subcontractors. This includes the right of the group or its authorized representative to conduct audits, including, inter alia, on-site assessments and inspections, interviews, and discussions with selected employees at the supplier’s premises, production facilities, or other locations where work is performed on behalf of the group or in connection with products and services purchased by the group. The supplier acknowledges that the group has the right to request and obtain further information on matters of corporate social responsibility (ESG) or sustainability by means of self-assessments by the supplier, where deemed necessary. Upon request by the group, the supplier shall provide information on the measures taken to ensure compliance with the principles. In the event of violations of the principles, the group must be informed of each individual violation; thereafter, a specific improvement plan must be submitted and implemented without undue delay. If the group determines that the violation cannot be remedied promptly and within a reasonable period of time, the



group has the right to develop and implement a concept aimed at minimizing potential risks and setting out specific measures, responsibilities, and milestones. For this purpose, the group may, in particular, cooperate with other companies and, where necessary, suspend the business relationship during the implementation of risk mitigation measures. The group shall limit any access to the supplier's trade secrets during its assessments and inspections to what is strictly necessary and shall use such trade secrets, if at all, solely for the purpose of verifying compliance with the principles set out in this document. A material breach of the principles may give rise to a right to terminate the contract in accordance with its provisions.

## **8.2. Sustainability Training**

The group provides sustainability training to its own employees and expects the same from its external business partners and suppliers. The supplier must ensure that its employees and sub-contractors who work on matters relating to the group are familiar with the requirements of the group's Supplier Code of Conduct, for example through awareness-raising activities or appropriate training on the provisions and principles of this contract.

## **8.3. Reporting of Infringements**

The group maintains a reporting system for internal and external stakeholders, regardless of their position or relationship with the group, to report concerns, issues, or incidents of any kind without fear of discrimination, retaliation, harassment, or other adverse consequences.