

## SAP Fioneer Supplier Code of Conduct

### 1. Introduction

The ethics of the procurement operations are based upon the SAP Fioneer Supplier Code of Conduct (“**Code**”) and SAP Fioneer’s commitment to the United Nations Global Compact, the UN Sustainable Development Goals, the Universal Declaration of Human Rights, and the International Labor Organization.

The following Code sets forth the framework of acceptable conduct. SAP Fioneer expects its contractors, consultants, suppliers, vendors, and all other third-party companies that comprise SAP Fioneer’s supply chain (“Suppliers”). The code is grounded in SAP Fioneer’s commitment to integrity and applies to all Suppliers providing software, cloud services and products incl. IaaS, PaaS, SaaS, software licenses, IT tools, or any other digital or technology solutions to SAP Fioneer, as well as providers of professional or non-technical services.

All work performed for SAP Fioneer must be in full compliance with this Code and all applicable laws, rules, regulations, and policies. For Suppliers who have employees contracted to work directly for SAP Fioneer, these guidelines must be reviewed with all employees and subcontractors working on SAP Fioneer matters.

We expect our employees and our contractors, consultants, and agents to conduct themselves in a safe and professional manner, to refrain from any action that may be considered a conflict of interest, and to treat others with respect, fairness, and dignity while working on behalf of SAP Fioneer. We regard our supplier base as a critical and necessary extension of our operations and future success, and we thank you for continuing to make compliance and integrity a top priority as you work with SAP Fioneer.

Failure to accept the Code and to comply with it during the course of business with SAP Fioneer leads to your disqualification as an accepted Supplier and eliminates you from consideration of new business with SAP Fioneer.

Our Suppliers confirm that they have agreed upon contractual provisions that are no less strict than the Code all subcontractors engaged in the provisioning of the Services to SAP Fioneer.

SAP Fioneer has the right to review Supplier's compliance policies and programs and anti-bribery provisions. In addition, SAP Fioneer may request Supplier to conduct annual anti-bribery trainings or interviews with relevant personnel.

## 2. Reporting obligations

You also agree to report the following to SAP Pioneer without undue delay:

- any violation of this Code by e-mail to [supplier.compliance@sapfioneer.com](mailto:supplier.compliance@sapfioneer.com)
- any conflict of interest by e-mail to [supplier.compliance@sapfioneer.com](mailto:supplier.compliance@sapfioneer.com)
- any actual or suspected Security breach or data protection data breach by e-mail to [security@sapfioneer.com](mailto:security@sapfioneer.com)

Any change in Supplier's ownership, senior management, corporate structure, business lines or model, key personnel, subcontractors or any other factor that might reasonably affect SAP Pioneer's risk evaluation must be communicated promptly in advance by e-mail to [supplier.compliance@sapfioneer.com](mailto:supplier.compliance@sapfioneer.com).

### 2.1. Reporting of issues at SAP Pioneer (whistleblowing process)

Suppliers should report any observation or suspicion of incompliant behaviors to or insufficient implementations of **SAP Pioneer's Code of Ethics and Business Conduct** by SAP Pioneer or SAP Pioneer employees by email to [ethicalbusiness@sapfioneer.com](mailto:ethicalbusiness@sapfioneer.com) or using the reporting tool available at: <https://fioneer.integrityline.app/>.

The use of the reporting tool allows for anonymous reporting. All reports are strictly confidential.

## 3. Compliance with Laws, Rules, and Regulations

As a Supplier, you agree to abide by the terms of the Code and acknowledge that compliance with the Code is required to maintain your status as an SAP Pioneer Supplier. You agree that all business conducted on behalf of SAP Pioneer shall be accomplished in full compliance with applicable laws, rules, regulations, and policies. If local laws are less restrictive than the principles set forth in the Code, Suppliers are expected to, at a minimum, comply with the Code. If local laws are more restrictive than the Code, Suppliers are expected to, at a minimum, comply with applicable local laws.

## 4. Business Conduct

### 4.1. Business Opportunities

SAP Pioneer expects Suppliers to compete fairly and ethically for all business opportunities. Suppliers' employees involved in the sale or licensing of products and services and the negotiation of agreements and contracts to SAP Pioneer must ensure that all statements, communications, and representations to SAP Pioneer are accurate and truthful.

### 4.2. Trade Control and Sanctions

The Supplier must comply with all applicable trade control laws, including sanctions that prohibit dealings with certain countries, regions, entities, and individuals, and export

controls that restrict the transfer of goods, technology, and software. At a minimum, Suppliers are required to meet both U.S. and EU trade control and sanctions requirements. For further guidance, Suppliers must refer to the **SAP Pioneer Export Control and Sanctions Compliance** document: [Link](#)

#### 4.3. Financial Integrity

Accurate and reliable financial and business records are of critical importance in meeting SAP Pioneer's financial, legal, and business obligations. Suppliers should not have any false or inaccurate entries in the accounting books or records related to SAP Pioneer for any reason. Suppliers' business records must be retained in accordance with record retention policies and all applicable laws and regulations. Suppliers should not knowingly shift expense to a different accounting period.

#### 4.4. Anticorruption

Suppliers shall not make, authorize, or offer any bribes, kickbacks, or payments of money or anything of value to anyone, including officials, employees, or representatives of any government or public or international organization, or to any other third party (public or private sector) for the purpose of obtaining or retaining business, or influencing any other favorable business decision, that is related in any way to SAP Pioneer. This includes giving money or anything of value to anyone when there is reason to believe that it will be passed on to a government official or the decision maker at a customer or potential customer company for this purpose. Suppliers are required to comply with the German Criminal Code, the U.S. Foreign Corrupt Practices Act, the UK Bribery Act, and all applicable local antibribery laws.

#### 4.5. Money Laundering

The Supplier undertakes all necessary measures to actively prevent any form of money laundering and terrorist financing within its business activities. SAP Pioneer does not engage with Suppliers who participate in or support such practices.

#### 4.6. Securities and Insider Trading

Suppliers undertake to comply with applicable insider trading and securities laws governing transactions in the securities of SAP Pioneer or SAP Pioneer business partners. Securities include common stocks, bonds, options, futures, and other financial instruments. Suppliers that possess or have access to material, non-public information gained through their work with SAP Pioneer may not use that information to trade in SAP Pioneer securities or the securities of another company to which the information pertains. Employees of such Suppliers may not engage in any other action to take advantage of, or pass on to others, material information gained through work with SAP Pioneer until a reasonable time after full public disclosure has occurred. These restrictions also apply to family members, friends, and associates. Material information includes any information that a reasonable investor would consider important in a decision to buy, hold, or sell securities.

Such information may include financial and key business data, merger, acquisition, or divestiture discussions, award or information related to the cancellation of a major contract, changes in key management, forecasts of unanticipated financial results, significant litigation, and gain or loss of a substantial customer or supplier.

#### 4.7. Antitrust and Competition

Antitrust and competition laws are designed to protect consumers and competitors against unfair business practices and promote and protect healthy competition. SAP Fioneer is committed to observing the applicable antitrust or competition laws of all nations or organizations, and SAP Fioneer expects its Suppliers to comply with all applicable antitrust or competition laws as well. Antitrust or competition laws vary from country to country, but generally such laws prohibit agreements or actions that unreasonably restrain trade, are deceptive or misleading, or unreasonably reduce competition without providing beneficial effects to consumers. Such agreements or actions are against the policy of SAP Fioneer.

#### 4.8. Conflict of Interest

The term “conflict of interest” describes any circumstance that could cast doubt on the Suppliers’ ability to act with total objectivity with regard to the supply of products and services to SAP Fioneer. SAP Fioneer wants its Suppliers’ services to come easily and be free from any conflicting interests.

A conflict of interest also exists when there is a choice between acting in a personal interest (financial or otherwise) or in the interest of SAP Fioneer. While engaged in SAP Fioneer-related work, you must exercise reasonable care and diligence to avoid any actions or situations that could result in a conflict of interest. There is no exhaustive list of situations that could potentially raise conflicts of interest.

A few typical situations where potential conflict of interest may arise if Supplier:

- has personal or financial interests that could influence business decisions.
- engages in secondary employment or activities that compete with SAP Fioneer or harm its interests.
- maintains relationships or close personal connections that could affect objectivity in negotiations or contract decisions.
- holds governing positions or financial stakes in companies that are SAP Fioneer customers, suppliers, competitors, or partners.

SAP Fioneer expects Suppliers to prevent or immediately disclose a conflict of interest or the appearance of a conflict of interest as soon as possible. SAP Fioneer tracks all confirmed cases in a conflict-of-interest register.

#### 4.9. Offering and Accepting Business Courtesies

Suppliers should use discretion and care to ensure that any expenditure offered to or received by any SAP Fioneer employee is in the ordinary and proper course of business and could not reasonably be construed as a bribe or improper inducement. Business courtesies cannot be designed or appear to be designed to influence the recipient and secure unfair preferential treatment. A general guideline for evaluating whether a business courtesy is appropriate is whether public disclosure would be embarrassing to the Supplier or SAP Fioneer.

Employees of the Supplier are permitted to offer and accept meals and other business entertainment from third parties in connection with SAP Fioneer business only when accepting such business courtesy:

- serves a bona fide business purpose
- does not inappropriately influence, or appear to influence, any business decision
- is not offered during any pending bidding or negotiation process
- is given openly and transparently
- is not unlawful or contrary to ethical business principles, local business customs, or the customer, vendor, competitor, or partner's company policy

Generally, meals or business entertainment should not exceed the value of the SAP Fioneer Local value limits for gifts and invitations Standard. SAP Fioneer Employees must validate gifts and invitations accordingly.

#### 5. Artificial Intelligence (AI) in products and services

Suppliers that provide software with AI capabilities or use AI capabilities in the provision of services to SAP Fioneer must comply with all applicable laws, including the EU Artificial Intelligence Act. Where no local laws apply, Suppliers should adopt internationally recognized guidelines (e.g., IEEE, OECD, Council of Europe). This requirement also applies to any third-party AI software used by the supplier.

#### 6. Labor Standards

Suppliers are committed to upholding the human rights of workers and treating them with dignity and respect as understood by the international community. Suppliers must comply with all applicable employment and related laws and meet in full their obligations under such laws.

##### 6.1. Freely Chosen Employment

Forced, bonded, or indentured labor or involuntary prison labor is not to be used. All work will be voluntary, and workers should be free to leave upon given reasonable notice and at their own will. Workers shall not be required to forfeit any documents related to travel,

identification, and so on, including but not limited to government-issued identification, passports, or work permits, as a condition of employment.

## 6.2. Modern Slavery

Suppliers are expected by SAP Fioneer to respect conventions of the International Labor Organization on Forced Labor and to take all reasonably practicable steps to ensure that participants in their supply chains do not engage in conduct amounting to modern slavery.

## 6.3. Child Labor Avoidance

Child labor is not to be used in any stage of manufacturing. The term “child” refers to any person employed under the age of 15 (or 14 where the law of the country permits), under the age for completing compulsory education, or under the minimum age for employment in the country – whichever is greatest. The use of legitimate workplace apprenticeship programs, which comply with all laws and regulations, is supported. Workers under the age of 18 should not perform hazardous work and may be restricted from night shifts with consideration given to educational needs.

## 6.4. Working Hours

Studies of business practices clearly link worker strain to reduced productivity, increased turnover, and increased injury and illness. Workweeks are not to exceed the maximum set by local law. Further, a workweek should not be more than 60 hours per week, including overtime, except in emergency or unusual situations. Workers shall be allowed at least one day off per seven-day week.

## 6.5. Wages and Benefits

SAP Fioneer expects its Suppliers to adhere to minimum wage laws. All benefits required by local laws need to be provided. Payments need to be made regularly and directly to the workers. Deductions from or withholding payments need to be in alignment with local laws only, and the workers need to have full understanding of the action taken. The same goes for advances and loans. Workers must receive information about hours worked, rates of pay, and the calculation of legal deductions. Workers must retain full and complete control over their earnings. Wage deductions as a disciplinary measure, or to keep workers tied to the employer or to their jobs, are not allowed. Holding workers in debt bondage, forcing them to work in order to pay off a debt, and deception in wage commitments, payment, advances, and loans are prohibited.

## 6.6. Human Treatment

There is to be no harsh and inhumane treatment, including any sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, or verbal abuse of workers; nor is there to be the threat of any such treatment.

### 6.7. Non-Retaliation

SAP Fioneer expects its Suppliers to ensure non-retaliation for reporting concerns or participating in an investigation.

### 6.8. Non-discrimination

Suppliers must be committed to a workforce free of harassment and unlawful discrimination. Companies shall not engage in discrimination based on culture, race, color, age, gender, gender identity or expression, sexual orientation, ethnicity, disability, pregnancy, religion, political affiliation, union membership, or marital status in hiring and employment practices such as promotions, rewards, and access to training. In addition, workers or potential workers should not be subjected to medical tests that could be used in a discriminatory way.

### 6.9. Freedom of Association

Open communication and direct engagement between workers and management are the most effective ways to resolve workplace and compensation issues. Suppliers are to respect the rights of workers to associate freely, join or not join labor unions, seek representation, or join workers' councils in accordance with local laws. Workers shall be able to communicate openly with management regarding working conditions without fear of reprisal, intimidation, or harassment.

### 6.10. Layoff Practices

There shall be no unlawful practice of laying off workers. This includes temporary layoffs to promote or increase the company revenue and turnover.

### 6.11. Work Permit

Workers shall only be employed if they hold a work permit according to local laws and regulations.

### 6.12. Contract Language

Employees shall be provided with an employment contract in a language they understand, clearly indicating their rights and responsibilities with regard to wages, working hours, and other working and employment conditions prior to deployment. Any changes of the employment contract and the working conditions agreed upon must be in alignment with local laws and fully transparent to the employee. Like any other workers, migrant workers shall also be enabled to understand their employment contract, if needed by additional explanation in a language they understand.

### 6.13. Workplace Equality

SAP Fioneer expects that all workers, irrespective of their nationality, sex, gender identity, sexual orientation, age, religious beliefs, disabilities, legal status, or other relevant characteristics, are treated fairly and equally. All workers (including migrant workers and their

family members) shall not be threatened with denunciation to authorities to coerce them into taking up or maintaining employment.

## 7. Health and Safety

Suppliers recognize that the quality of products and services, consistency of production, and workers' morale are enhanced by a safe and healthy work environment. Suppliers also recognize that ongoing worker input and education are key to identifying and solving health and safety issues in the workplace.

Suppliers shall prevent worker exposure to potential safety hazards (for example, electrical and other energy sources, fire, vehicle, and fall hazards) and make sure they are to be controlled through proper design, engineering and administrative controls, preventive maintenance, and safe work procedures (including lockout-tagout). Where hazards cannot be adequately controlled by these means, workers are to be provided with appropriate personal protective equipment.

Workers shall not be disciplined for raising safety concerns. Suppliers identify and assess emergency situations and events and minimize their impact by implementing emergency plans and response procedures, including emergency reporting, employee notification and evacuation procedures, worker training and drills, appropriate fire detection and suppression equipment, adequate exit facilities, and recovery plans.

Procedures and systems are to be in place to manage, track, and report occupational injury and illness, including provisions to encourage worker reporting, classify and record injury and illness cases, provide necessary medical treatment, investigate cases and implement corrective actions to eliminate their causes, and facilitate the return of workers to work.

Suppliers identify, evaluate, and control worker exposure to chemical, biological, and physical agents. When hazards cannot be adequately controlled by engineering and administrative means, workers are to be provided with appropriate personal protective equipment.

Suppliers identify, evaluate, and control worker exposure to physically demanding tasks, including manual material handling and heavy lifting, prolonged standing, and highly repetitive or forceful assembly tasks. Physical guards, interlocks, and barriers are to be provided and properly maintained for machinery used by workers.

Suppliers provide workers with clean toilet facilities, access to potable water, and sanitary food preparation and storage facilities. Worker dormitories provided by the Supplier or a labor agent are to be clean, safe, and provide emergency egress, adequate heat and ventilation, and reasonable personal space.

## 8. Diversity and Inclusion

Suppliers are encouraged to provide an inclusive, healthy, bias-free work environment to their employees. Suppliers should, if applicable, strive to foster:

- gender intelligence by offering equal rights for males, females and diverse people.
- cross-generational intelligence by having people of all ages and at every work and career stage.
- culture and identity by empowering many voices to help gain strength from people's differences.
- opportunities for differently abled people by focusing on their unique abilities and providing a work environment that considers the special needs and skills of each employee.

### 8.1. Accessibility

Suppliers are encouraged to deliver products and services that are accessible to everyone, including those with disabilities. If accessibility standards – for example, Web Content Accessibility Guidelines (WCAG), the Section 508 amendment to the U.S. Rehabilitation Act, and Germany's Barrier-Free Information Technology regulation (BITV) – are applicable for the goods or services delivered, Suppliers are strongly encouraged to take these standards into consideration and meet them.

## 9. Environmental responsibility

Suppliers recognize that environmental responsibility is integral to producing world-class products. In manufacturing operations, adverse effects on the community, environment, and natural resources are to be minimized while safeguarding the health and safety of the public. All required environmental permits (for example, discharge monitoring) and registrations are to be obtained, maintained, and kept current, and their operational and reporting requirements are to be followed. Waste of all types, including water and energy, is to be reduced or eliminated at the source or by practices such as modifying production, maintenance, and facility processes; materials substitution; conservation; recycling; and reusing materials. Chemical and other materials posing a hazard if released to the environment are to be identified and managed. Wastewater and solid waste generated from operations, industrial processes, and sanitation facilities are to be monitored, controlled, and treated. Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone-depleting chemicals, and combustion by-products generated from operations are to be characterized, monitored, controlled, and treated.

Suppliers are to adhere to all applicable laws and regulations regarding prohibition or restriction of specific substances, including labeling laws and regulations for recycling and disposal. Suppliers are also to adhere to processes to comply with each agreed-upon customer-specific restricted and hazardous materials list. Suppliers are expected to

contribute to our environmental objectives and collaborate with us to improve the environmental performance of SAP Pioneer and our purchased products and services.

### 9.1. ESG Reporting and Sustainability Requirements

Suppliers acknowledge that sustainable and responsible business conduct is an integral component of SAP Pioneer's values and compliance expectations. Suppliers are therefore required to adhere to all applicable environmental, social, and governance (ESG) laws and reporting obligations.

SAP Pioneer expects their Suppliers to follow:

a) EU-CSR and local ESG reporting regulations:

Where the Supplier falls under the scope of the EU Corporate Sustainability Reporting Directive (EU-CSR) or any comparable local ESG reporting legislation, the Supplier undertakes to comply with all applicable ESG reporting requirements.

b) Suppliers not subject to ESG reporting legislation:

Suppliers that do not fall under a) must, at a minimum, apply the EU-VSME framework (Voluntary Sustainability Reporting Standard for Small and Medium Enterprises)

Suppliers must provide SAP Pioneer with relevant ESG reports, statements, or data upon request. Upon request of SAP Pioneer, Supplier declares its willingness to reflect customer specific requests in individual SOWs concluded between SAP Pioneer and Supplier.

### 9.2. Sustainability Packaging

SAP Pioneer strives to eliminate the consumption of single-use plastics. Therefore, Suppliers should make every effort to replace plastic packaging materials with environmentally friendly materials such as recycled paperboard packaging and to avoid Styrofoam material. Suppliers are strongly recommended to deliver products and other items in appropriately sized boxes (package size should not exceed the product size by more than 20%). When possible, goods are not to be repackaged; only original manufacturer packaging shall be used. Safe delivery to SAP Pioneer has to be ensured.

## 10. Prohibition on Weapons of Mass Destruction and Military End Use

Suppliers acknowledge that the ethical, safe, and responsible use of products, services, and technical information is a fundamental component of Pioneer's compliance expectations. Suppliers are expected to ensure that neither their own operations nor any downstream business activities involve prohibited uses related to Weapons of Mass Destruction or military applications.

Suppliers must also ensure that any product, technical information, services, or technology provided by Pioneer is not used for any purpose connected to Weapons of Mass Destruction or military applications.

## 11. Responsibility for SAP Fioneer Resources

Suppliers are expected to safeguard SAP Fioneer resources, which include property, assets, intellectual property, company technology assets (network, phone, Internet, software applications, and e-mail systems), trade secrets, and other confidential, proprietary, or sensitive information while performing work for SAP Fioneer. Use of SAP Fioneer resources without proper approvals or for anything other than to perform SAP Fioneer work activities is strictly prohibited. Intellectual property rights of SAP Fioneer must be protected. SAP Fioneer confidential or sensitive information must be protected.

Suppliers may only possess such information if they need to do so to perform work activities. Suppliers should not use this information for gain or advantage and should never share this information without appropriate SAP Fioneer approval. All confidential or sensitive information obtained by a Supplier must have documented authorization in place. Inappropriate use of SAP Fioneer Internet or e-mail is strictly prohibited.

Suppliers are expected to safeguard confidential information by not reproducing copyrighted software, documentation, or other materials without permission and by not transferring, publishing, using, or disclosing it other than as necessary in the ordinary course of business or as directed or authorized. Suppliers should observe applicable data privacy standards.

Materials that contain confidential information or that are protected by privacy standards should be stored securely and should be shared only internally with those employees with a “need to know.” For example, SAP Fioneer confidential information may include, but is not limited to, software and other inventions or developments (regardless of the stage of development) developed or licensed by or for SAP Fioneer, marketing and sales plans, competitive analyses, product development plans, pricing, potential contracts or acquisitions, business and financial plans or forecasts, and prospect, customer, and employee information. However, the terms of any confidentiality provision in the agreement between Supplier and SAP Fioneer will govern confidentiality terms between the parties.

SAP Fioneer retains the right to monitor its assets and work environments in compliance with applicable federal, state, and local law. We monitor to promote safety, prevent criminal activity, investigate alleged misconduct and security violations, manage information systems, and for other business

## 12. Management System

Suppliers shall adopt or establish a management system whose scope is related to the content of the Code. The management system shall be designed to ensure compliance with applicable laws, regulations, and customer requirements related to Supplier operations and products; conformance with the Code; and identification and mitigation of operational risks related to the Code. It should also facilitate continual improvement.

Suppliers hold clearly identified company representatives responsible for ensuring implementation. Suppliers agree to grant SAP Fioneer appropriate audit rights. Where reasonable suspicion of non-compliance arises, SAP Fioneer reserves the right to conduct an audit of the Supplier to verify adherence to the Code and the applicable management system requirements.

### 13. Availability and updates

The current version of this Code is available at: [Link](#).

Suppliers acknowledge that Code may be updated by SAP Fioneer from time to time. In case of an update SAP Fioneer will provide the new version to the Suppliers.