



KPN's Code on Human Rights

Contents Part I

Human Rights Statement

1.1	Purpose and scope	4
1.2	Ambition on Human Rights	4
1.3	Stakeholders	5
1.4	KPN's approach to Human Rights	5

Our employees

2.1	Statement: KPN is safe, secure and pleasant place to work	7
2.2	KPN's dedication to safety, (social) security and well-being of our employees	7

Our customers

3.1	Statement: KPN prioritizes customers' Human Rights in its operations	11
3.2	KPN's dedication to digital safety and security of its customers	11

Our value chain

4.1	Statement: KPN applies the same Human Rights principles to its value chain as to itself	14
4.2	KPN's dedication to foster Human Rights throughout the value chain	14

Society at large

5.1	Statement: as leading telco KPN feels and takes responsibility to promote (digital) Human Rights	19
5.2	KPN's dedication to positively impact Human Rights in (Dutch) society	20

Human Rights governance

6.1	Appendix	24
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Human Rights Statement 1

At KPN, we believe connections bring people closer and move them forward. That is why we go all out to connect everyone in the Netherlands to a sustainable future. Every day we build the network of the future, a network of people and technology solutions that moves us forward. As a company in the center of society we see it as our responsibility to respect and protect Human Rights.

1.1 Purpose and scope

This Code sets forward KPN's standpoint and principles postulated as a statement with regards to Human Rights.

Per stakeholder group the specific Human Right statement is briefly described and secondly how KPN puts that into practice regarding the various aspects related to it. (chapters 2-5, Part 2)

1.2 Ambition on Human Rights

Being a Dutch company, KPN adheres to all national and international laws including EU legislation that address Human Rights.

KPN explicitly endorses:

- the Guiding Principles on Business and Human Rights as adopted by the United Nations in 2011;
- the ILO Declaration on Fundamental Principles and Rights at Work;
- the UN Global Compact and the OECD Guidelines for Multinational Enterprises.

KPN is committed to upholding Human Rights standards in the telecommunications industry, aligning with our leading position in Environmental, Social, and Governance (ESG) practices. Our commitment to respect Human Rights underlies our interactions with stakeholders, manifesting in our Human Rights Statement and the Code of Conducts that we strive to apply.

1.3 Stakeholders

At KPN we have identified four stakeholder groups that relate to Human Rights:

1. Our employees;
2. KPN's value chain;
3. Our customers;
4. Society at large.

The table in Appendix contains more details about this allocation.

1.4 KPN's approach to Human Rights

KPN's approach to Human Rights is primarily guided by two key factors:

- the likelihood and potential impact of a Human Rights violation
- the actual influence that KPN can exert in preventing, addressing and mitigating it.

When KPN's influence is direct, whether through our own actions or in direct relationships, we take it upon ourselves to exercise that influence responsibly.

However, in cases where our influence is more indirect or remote, we strive to collaborate and combine our efforts with other stakeholders, such as suppliers, their (sub)suppliers, other telecom operators, and other third parties. By pooling our resources and expertise with those of other stakeholders, we can effectively address Human Rights situations that require collective action.

We prioritize those situations where we believe we can make the most significant impact and that align with our areas of greatest concern.





**Our
employees 2**

2.1 Statement: KPN is a safe, secure and pleasant place to work

KPN bears a high degree of responsibility in relation to the Human Rights situation of its employees. KPN does its utmost to ensure that the Human Rights of its employees are respected with adequate and safe working conditions, adequate wages and benefits and reasonable working hours

It goes without saying that KPN complies with all national and EU laws, collective labor agreements, individual labor agreements and internal standards.

2.2 KPN's dedication to safety, (social) security and well-being of our employees

Safe working environment and conditions

At KPN the departments of Human Resources and Security are responsible for ensuring that our employees can work in a safe environment. They do this in collaboration with management, the works council and employees.

Through the implementation of robust labor condition policies, regular risk assessments, and evaluations mandated by law, we prioritize workforce well-being and accident prevention. Our offices prioritize accessibility for individuals with disabilities, adhering to building regulations that eliminate thresholds and provide facilities such as accessible toilets. Additionally, KPN extends its commitment to safety beyond office environments to areas such as power plants, pylons, and excavations. Rigorous safety protocols, regular inspections, and employee training programs ensure that safety measures are effectively implemented and adhered to in these high-risk areas. Our comprehensive evacuation plans explicitly include protocols for the safe evacuation of individuals with disabilities.





Working hours

KPN respects the level of minimum wages and the Working Hours Act that is referred to in our Collective Labor Agreement. Collective Labor Agreements are applicable to the majority of workers at KPN, to others (i.e. management) individual labor contracts apply.

We are equipping our people with tools that allow them to perform their duties in a flexible work environment, including the work location and working hours within the limitations of the Working Hours Act.

Forced labor

Further, KPN pledges for the nonexistence of forced labor, compulsory labor, child labor in KPN's own operations. Employees shall be free to leave work or terminate their employment with reasonable notice and all employment shall be voluntary.

Social insurance and protection

All KPN employees are covered against loss of income due to major life events (i.e. sickness, unemployment, disability, paternal or adoption leave, retirement).

KPN will organize work in a way that pregnant employees can work safely and healthy.

Diversity and inclusivity

KPN actively promotes a work environment which is inclusive and diverse, free from discrimination and sexual harassment and ensures the freedom of association and the right to collective bargaining, occupational health and safety.

KPN wants to represent our society. Everybody is welcome, no matter gender, color, descent, religion, sexual orientation, labor limitation, origin, political opinion or age. All forms of discrimination are unacceptable without exception. We have policies and procedures in place that can be followed in case of harassment by both the victim and their colleagues or manager. We also believe that diverse teams are more successful. We like to think in terms of inclusion instead of specific target groups. Diversity speeds up innovation and worldwide developments like globalization and an ageing workforce ask for a broader workforce. We actively create a culture in which every employee feels stimulated to show and use their unique qualities and create value for their teams.

We ensure equal remuneration for men and women for work of equal value.

Freedom of association and collective bargaining

KPN financially supports trade unions that are involved in the development of labor conditions at KPN and have actively contributed. There are facilities for active members of trade unions that support their union in their work within KPN; e.g. the possibility to use KPN meeting rooms and to spend part of their working hours on union activities.

Appropriate manners and behavior

We create an open atmosphere in which people dare to express themselves. If they see or experience something at KPN that worries them and they do not feel free to discuss it with those directly involved, then we have various internal advice and reporting options where employees can get advice or speak out about possible abuses.

In our Code of Conduct we state that we protect each other against inappropriate behavior, such as sexual harassment, intimidation, discrimination, aggression and violence, or any other violation on another person's integrity. We encourage our employees to report incidents that involve inappropriate behavior to our Security department that has a protocol for these cases. We have trusted counselors available to confidentiality support employees in any situation if needed.

Next to the above KPN has processes and channels in place for its employees to remediate negative impacts and raise concerns. Next to KPN's own grievance mechanism that is the SpeakUp Line, employees are also able to consult works councils and trade unions in case of grievances. The channels are known and accessible to all employees. Freedom of expression is a basic human right.





**Our
customers 3**

3.1 Statement: KPN prioritizes customers' Human Rights in its operations

Our customers are our reason for being and are crucial for the long-term longevity and success of KPN. We aim to prioritize their Human Rights in every aspect of our operations.

KPN actively promotes and upholds various customer rights, including health and safety, privacy and data protection, non-discrimination, safeguarding children's rights, and freedom of expression in our policies. As our operations are primarily concentrated in the Netherlands, we ensure compliance with both EU and Dutch rules and regulations governing these matters.

3.2 KPN's dedication to digital safety and security of its customers

Digital security and privacy

At KPN, we prioritize the digital security and privacy of our customers who rely on our services and products. We continuously enhance our data protection measures to ensure the safety of customer data.

To uphold privacy and data protection regulations, we have established a Privacy Office within KPN. This office plays a crucial role in promoting awareness throughout the organization, crafting our privacy policy, and delivering targeted training to our business units. It operates in close collaboration with, and is an integral part of, our Compliance Office.

Health and safety

Customer health and safety is covered by our appreciation of Human Rights with special attention to Electromagnetic Radiation, for which we follow the recommendations of the Dutch Health Council (Gezondheidsraad) and the EMV. Freedom of expression and non-discrimination is an integral part of KPN's net neutrality policy and underscores our unwavering commitment to an open and equitable internet environment.



Children's rights

We are dedicated to safeguarding children's rights among our customers, particularly concerning their online privacy. As part of our commitment, we sponsor initiatives like Offlimits to combat online abuse, with a specific focus on protecting children from harm.

Product safety

KPN places a strong emphasis on product safety, implementing measures to guarantee that the products we offer adhere to mandatory labels like CE marking. In addition, we conduct thorough quality control procedures and maintain close collaboration with suppliers to consistently uphold the highest standards, affirming our dedication to providing customers with secure and compliant products.





**Our value
chain**

4



4.1 Statement: KPN applies the same Human Rights principles to its value chain as to itself

We recognize that our value chain, that spans the globe with more than 4,000 direct (tier one) suppliers, and many more tier-n sub supplier is susceptible to risks related to Human Rights violations. Hence we give our value chain adequate attention.

KPN values its sub suppliers and their employees as much as its own employees.

How KPN deals with Human Rights therefore sets the standard for our suppliers and for how they deal with their employees and suppliers regarding Human Rights.

4.2 KPN's dedication to foster Human Rights throughout the value chain

The workers in certain parts of our value chain may be at elevated risk of discrimination because of their sexual orientation, gender, age, religious beliefs, ethnicity, color, disabilities, origin, or political opinion. Sexual harassment, exceeding working hours, forced labor and slavery, unsafe working conditions are inherent risks in our value chain. Our suppliers and their suppliers must adequately prevent or mitigate these risks.

All value chain workers have the right to freedom of association and the right to collective bargaining, occupational health and safety, adequate wages and benefits, and children's rights must be respected.

We commit to these rights and aim to prevent and mitigate the violations of these rights by enforcing a comprehensive Human Rights policy and a risk based due diligence process with our suppliers and throughout the value chain.

Contractual enforcement of Human Rights

Generally, we expect our suppliers to actively enforce Human Rights and prevent any violations thereof. Our contracted suppliers are obliged to comply with our Human Rights standards that are manifested in our Human Rights Code, Supplier Code of Conduct and Terms and Conditions.

Supply chain risk analysis and (risk) transparency

KPN periodically assesses supplier related risks for its tier-1 suppliers. In our analysis of the risks associated with workers in the value chain, we aim to prioritize transparency and accountability. Transparency is a challenge in our supply chain beyond tier-1 and in countries with (potentially) elevated risks regarding Human Rights.

Supplier inspections and audits

KPN has the contractual right to inspect or audit its suppliers. We focus on areas where risks are potentially high and our influence is most direct and where KPN can effect meaningful change.

This is for instance the case in KPN's fiber rollout. The activities are labor intensive and are executed by multiple suppliers (contractors) who work with subcontractors (who may employ people from foreign countries). KPN performs unannounced field inspections (for compliance with laws and regulations as well as network quality) on fiber rollout projects on a daily basis. The results of these checks are also shared with the contractors. If during these inspections, serious safety issues or legal violations are found, immediate action is taken (e.g. employees are dispatched or projects are halted until unsafe situations are resolved).



Suppliers in countries with (potentially) elevated Human Rights risks

Recognizing the geographical nuances of high-risk areas for human rights violations, EcoVadis helps KPN to map and identify these regions.

In situations where KPN's direct influence on Human Rights may be limited, we actively seek engagement in industry initiatives that promote Human Rights. This is for instance the case for (sub) suppliers in countries with a high-risk profile regarding Human Rights. Therefore KPN participates in the Joint Alliance for CSR (JAC, a global telecoms industry initiative) since 2011, which focuses on high-risk suppliers. As an active member, KPN has implemented all JAC's standards and guidelines. KPN joined the JAC Human Rights Workstream in 2021, specifically dedicated to identifying, raising awareness, and escalating any adverse Human Rights impacts within the value chain.

Subsequently, KPN conducts audits specifically targeting high-risk suppliers through the JAC, reinforcing our commitment to mitigating risks and upholding ethical standards throughout our value chain.

Suppliers upstream in the value chain

The upstream supply chain (tier-2 suppliers and beyond) fluctuates substantially over time and is therefore never fully (i.e. complete and up-to-date) transparent to KPN. To overcome this, KPN's Supplier Code of Conduct is applicable to KPN's first tier suppliers as well as to their subsequent value chain. Secondly, KPN applies a risk based due diligence approach that includes conducting supplier audits (via JAC) regarding KPN's tier-2 up to tier-4 suppliers.

Affected communities

In assessing the inherent risks faced by communities along the value chain, we leverage the expertise of EcoVadis. This platform enables us to perform risk assessments, with a focus on labor and human rights ESG criteria that are pertinent to the communities we impact.

Grievance mechanism

In our ambition to ensure the well-being of workers in the value chain as well as communities impacted along the value chain, we have implemented mechanisms for direct reporting. Our "SpeakUp Line" serves as a dedicated grievance mechanism, offering a channel for reporting grievances that is open to everyone, accessible online, and available in multiple languages. Moreover, every individual or group can contact us for general inquiries, fostering open communication channels for feedback, questions, or any other concerns.





Non-compliance and consequence management

KPN aims to establish a standardized procedure to guide our response when suppliers fail to comply with our standards. This procedural framework streamlines the decision-making process, providing clarity on the appropriate steps to be taken in such instances of non-compliance. Consequences can vary from actively supporting a supplier to meet KPN's standard to contract termination or even legal proceedings or penalties. By delineating a systematic approach, this procedure enhances our ability to make well-informed and consistent decisions when addressing deviations from our standards by suppliers.

The extent of influence that KPN can exert is influenced by the proximity to our operations, and our approach to addressing Human Rights violations is also shaped by the potential gravity and impact of such violations.

Critical raw materials

KPN recognizes that the sourcing of minerals and raw materials of our equipment harbors elevated risks of human rights violations. Here, our influence is also limited, hence we have acquired membership with the Responsible Minerals Initiative (RMI). Moreover, we actively promote sustainable practices in mineral sourcing by obliging our suppliers to adhere to the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (OECD Minerals Guidance) to ensure responsible and ethical supply chains through our Supplier Code of Conduct. Adding to KPN's efforts to promote responsible sourcing, KPN aims to decrease the demand for virgin materials by using recycled materials in for example modems and settop boxes.

Through our active engagement in these industry initiatives, KPN demonstrates its commitment to Human Rights by working collectively with stakeholders to address challenges beyond our direct sphere of influence. We recognize the importance of collaboration and cooperation in promoting responsible practices and contributing to the broader advancement of Human Rights standards.



Society at large

5.1 Statement: as leading telco KPN feels and takes responsibility to promote Human Rights

While our influence on certain Human Rights related to society at large may vary, we are committed to making a positive impact in all areas.

In our effort to comprehend our societal impact comprehensively, we have employed the six capitals model established by the International Integrated Reporting Council (IIRC). By using this framework, we have assessed KPN's influence on Dutch society, emphasizing the assets that are most critical to our business model and essential for our core operations. The value we generate for our stakeholders is directly tied to our business model and the outcomes of our business activities enable us to create sustainable, long-term value for society. This, in turn, aligns with our mission to contribute to the realization of the United Nations' Sustainable Development Goals (SDGs) by offering products and services that benefit Dutch society.



At KPN, we prioritize anti-bribery and corruption measures, ensuring that our operations are conducted with integrity and transparency through our Codes of Conducts with our suppliers and own operations. All our employees (including the Board of Management) are obliged to complete the Code of Conduct e-learning every other year. Topics on bribery and corruption are included in this training. For functions that are most at risk in respect of corruption and bribery (such as members of the Board of Management, Senior management, purchasers and some of the sales functions) there is a mandatory additional training on receiving and providing gifts and entertainment that also must be followed every other year.

Additionally, our policies and practices prioritize child safety, including measures aimed to prevent child labor, protect children's privacy, and promote their right to education and development. On this issue, we are actively working in work groups with the Joint Alliance for CSR (JAC) and the Global Child Forum on preventing child labor, as well as obliging our suppliers to uphold children's rights in all their activities through our Supplier Code of Conduct.

5.2 KPN's dedication to positively impact Human Rights in (Dutch) society

Digital inclusion

By promoting digital inclusion through equitable access to high-speed internet, KPN not only addresses the fundamental right to information and communication but also intersects with environmental sustainability, employing a holistic approach that ensures technological advancement is harmonized with a commitment to a healthy and sustainable environment. By prioritizing these interconnected goals, our initiatives contribute positively to both digital empowerment and environmental stewardship.

This aim is also reflected in KPN's formulation of ambitious environmental goals: KPN's environmental policy is driven by the commitment to minimize its impact on the planet and natural resources. KPN aims to operate sustainably within the limits of the Earth's capacity and contribute to global goals such as the UN Sustainable Development Goals and the Paris Climate Agreement.

Digital safety: safe internet

KPN has introduced [#BeterInternet](#), aiming to foster a safer, more socially conscious and environmentally sustainable online space. This initiative reflects our commitment to safeguarding personal data as we shop online, use cloud storage, and share photos. While the internet connects people, fostering meaningful interactions requires collective efforts. Through [#BeterInternet](#), we strive to create a more inclusive and socially engaging online environment.

Affected communities

Acknowledging the geographical intricacies of high-risk areas for potential human rights violations, EcoVadis aids us in mapping and pinpointing these regions, which can be seen in our annual report. Subsequently, we conduct audits specifically targeting high-risk suppliers through the Joint Alliance for CSR, solidifying our commitment to minimizing risks and upholding ethical standards throughout the communities we impact. When evaluating inherent risks for the communities affected along the value chain, we utilize the expertise of EcoVadis. This platform empowers us to conduct risk assessments, concentrating on labor and human rights ESG criteria relevant to the communities we influence. EcoVadis also extends its evaluations to our strategic suppliers, representing a substantial portion of our expenditures. The assessments encompass key ESG areas, including environment, labor and human rights, ethics, and sustainable procurement.

In our ambition to ensure the well-being of communities impacted along the value chain, we have implemented mechanisms for direct reporting.

Electromagnetic Radiation

Citizens have expressed concerns regarding the Electromagnetic Radiation (EMR) associated with 5G technology. To address these concerns, KPN takes a proactive approach by engaging with affected communities through informative sessions and educational materials. It is essential to emphasize that the EMR emitted by KPN's antennas is scientifically proven to be safe and fully compliant with national laws and regulations. KPN acknowledges the worries of concerned citizens and communities and offers channels for them to voice their concerns. Through our customer service, we guide individuals to the appropriate regulatory bodies where they can request a measurement and evaluation of the emitted radiation, as well as further educational material. We place significant trust in the scientific community's



research findings and follow the recommendations of regulatory authorities, ensuring that our emissions always remain below the allowed threshold. At KPN, we have a dedicated department that proactively manages emissions to ensure they consistently remain within allowable thresholds. This specialized team conducts thorough research and pre-emptive assessments, effectively mitigating potential issues before they arise, guaranteeing our commitment to environmental and health responsibility and compliance.

In our commitment to ensuring safety, KPN maintains close collaboration with both the scientific community and regulatory bodies, actively participating as a stakeholder of the EMV (Electromagnetic Fields) organization. This participation allows us to stay updated with the latest scientific research, guaranteeing that our emissions consistently remain within the established limits. At KPN, we are dedicated to the well-being of our customers and the community, ensuring that they can enjoy the benefits of 5G technology without compromising on safety.





Human Rights Governance 6

KPN monitors Human Rights covering its four stakeholder groups periodically as described in the previous chapters.

Serious issues, grievances or non-compliances are reported to KPN's Human Rights Board. The members of this multi-disciplinary board are senior executives from e.g. Legal, HR, compliance, procurement and communication and is chaired by a member of KPN's Board of Management.

The Human Rights Board meets regularly and is responsible for policy making, oversight and deciding on corrective actions with respect to serious issues, grievances or non-compliances.

Periodically the Human Right Board reports to KPN's Board of Management on the status of Human Rights and due diligence process.

Appendix

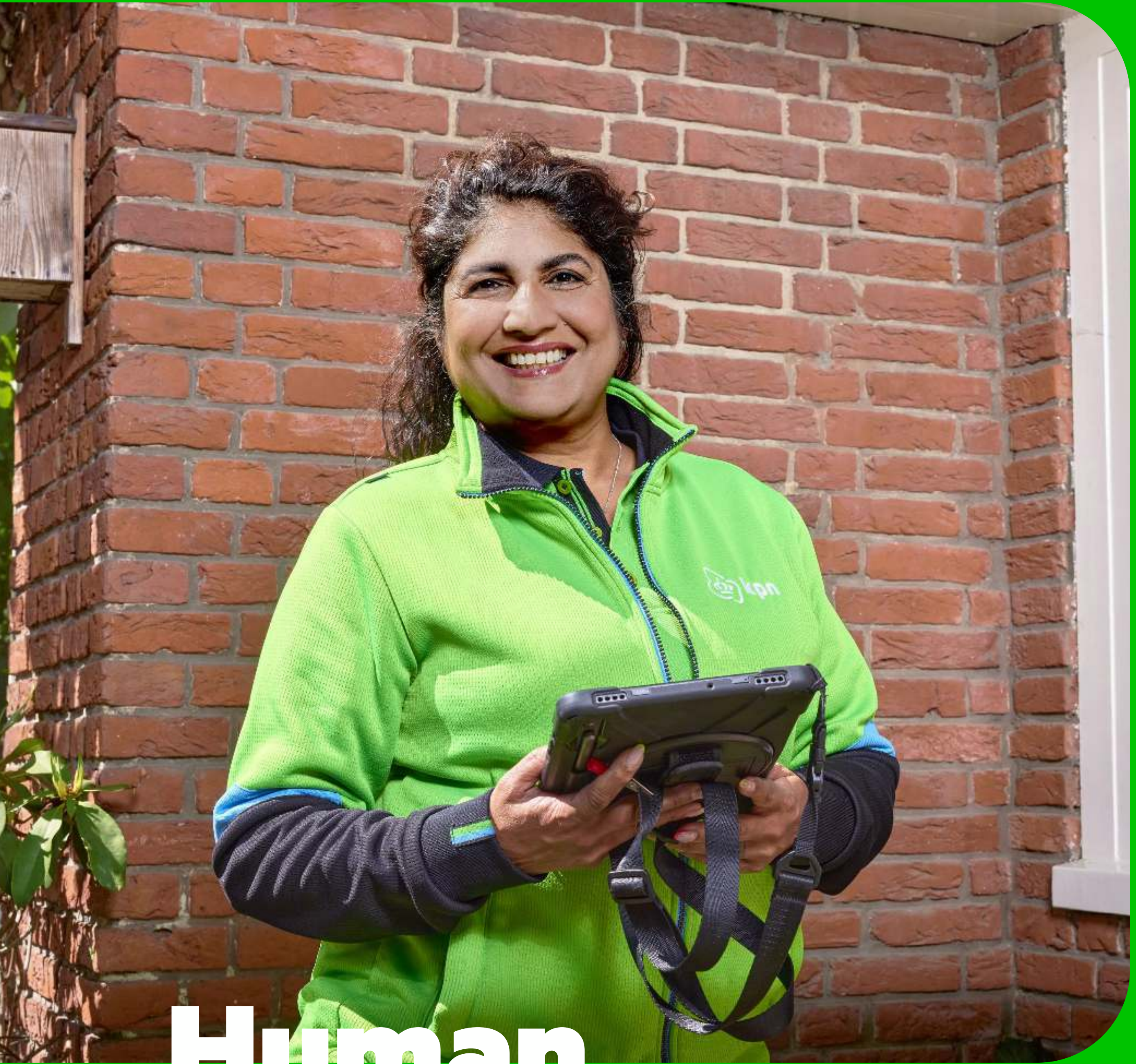
Our Employees	Our Customers	Our Value Chain	Society at Large
Diversity and inclusion / Non-discrimination	Right to privacy and data security	Diversity and inclusion / Non-discrimination	Anti-bribery and corruption
Sexual harassment	Customer health and safety	Sexual harassment	Digital inclusion
Adequate wages and benefits	Freedom of expression	Excessive working hours	Environment
Occupational health and safety	Non-discrimination	Freedom of association and the right to collective bargaining	Children's rights
Excessive working hours	Children's rights	Occupational health and safety	Electromagnetic Radiation (EMR)
Freedom of association and the right to collective bargaining		Adequate wages and benefits	
Aggression in homes and shops (incl. robberies)		Children's rights	
Forced labor and slavery		Forced labor and slavery	
Child labor			

Contents Part II

Human Rights due diligence 27

1.1	KPN's responsible business conduct in policies and management systems	29
1.2	Identify risks and adverse impacts	30
1.3	Cease, prevent and mitigate: What actions we take based on the risk assessments and other actions to ensure Human Rights	31
1.4	Track implementation and results: Grievance mechanisms and complaint procedures; monitoring	33
1.4.1	SpeakUp Line	33
1.4.2	Audits and Corrective Action Plans	34
1.5	Communication	35
1.6	Provide for or cooperate in remediation	36

Collaboration with external stakeholders and industry initiatives 37



Human Rights due diligence

Due Diligence: How do we ensure Human Rights

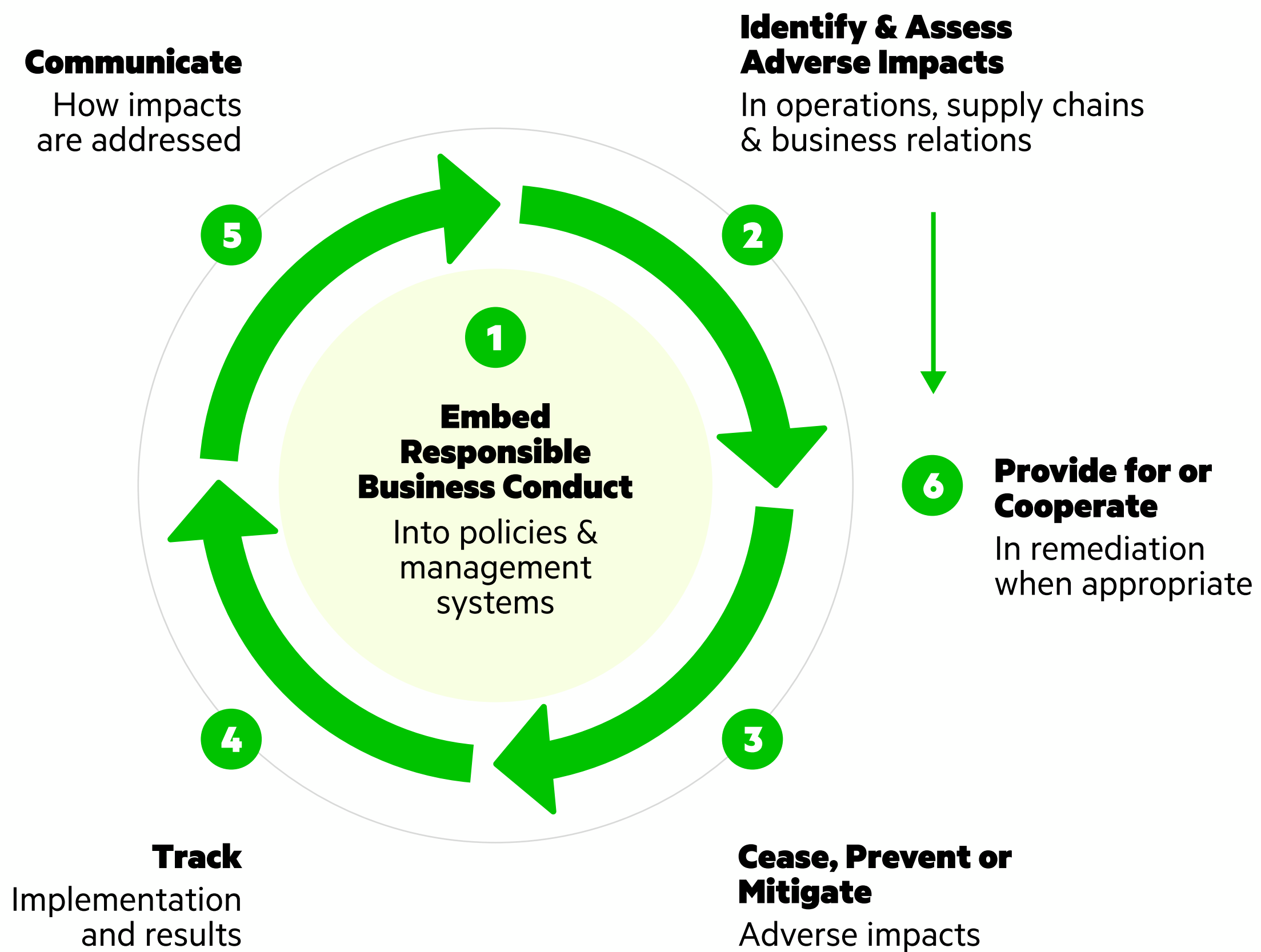
At KPN, we adhere to the OECD Due Diligence Guidance for Responsible Business Conduct, which offers a comprehensive framework for responsible business practices. We have established a risk-based due diligence approach that applies not only to our suppliers and sub-suppliers but also to our own organization. This approach allows us to systematically identify, assess, mitigate, and monitor risks throughout our supply chain and internal operations, ensuring that our commitment to responsible business conduct is embedded at every level of our organization.

Within this framework, we specifically focus on steps 1 through 5. However, for step 6, which involves providing or cooperating in remediation when necessary, our possibilities are limited. This is due to the fact, that we do not engage in production ourselves, relying instead on our suppliers for our product manufacturing. Consequently, we are somewhat distant from workers and communities, making it challenging to participate in remediation efforts. However, as outlined in the following section, wherever we have transparency and the option to engage in remediation, we do, see the example of the fiber rollout (FttH).

By following this guidance, we have established a structured approach for evaluating and addressing potential adverse impacts on human rights across our operations and value chains. This internationally recognized framework ensures that our actions consistently align with the highest standards of ethical conduct and respect for human rights. Our commitment to implementing the OECD Due Diligence 5-Step Guidance underscores our dedication to responsible business practices and our continuous efforts to promote and protect human rights.



Due Diligence proces & supporting measures



Source: OECD-Due-Diligence-Guidance-for-Responsible-Business-Conduct.pdf

1.1 KPN’s responsible business conduct in policies and management systems

Our commitment to Human Rights is firmly embedded in all foundational documents that underpin our company's activities. This firm dedication is reflected throughout our organizational framework, guiding our decisions, actions and interactions with stakeholders. By explicitly expressing our commitment to Human Rights in these essential documents, we demonstrate our perseverance to uphold and protect these fundamental principles in everything we do.

For this specific purpose, we have established a Human Rights Board led by a member of the Board of Management, comprised of key executives from Compliance, General Counsel, HR, CPO, Technology and Digital Office (TDO), and CSR. This board oversees Human Rights matters, assesses findings and outlines strategies for enhancing our governance in alignment with upcoming legislative requirements. Furthermore, we have initiated a comprehensive gap analysis rooted in the research outcomes, which will define KPN's risk tolerance and establish our objectives moving forward.

The following policies reflect the embeddedness of Human Rights standards in our operation:

<p style="text-align: center; font-weight: bold; font-size: 1.2em;">Employees</p> <ul style="list-style-type: none"> Diversity Policy Code of Conduct Privacy Statement for job applicants 	<p style="text-align: center; font-weight: bold; font-size: 1.2em;">Customers</p> <ul style="list-style-type: none"> Stakeholders engagement policy Privacy Statement for customers Security in Practice: Protection of the online world 	<p style="text-align: center; font-weight: bold; font-size: 1.2em;">Supplier and workers in the value chain</p> <ul style="list-style-type: none"> Supplier Code of Conduct JAC Statements on: <ul style="list-style-type: none"> Living Wage Child Labor Forced Labor Responsible Minerals
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1.2 Identify risks and adverse impacts

As a second step in our due diligence process we consistently evaluate Human Rights risks and their effects at both the Group level and organizational level employing different methodologies. These methodologies include:

- In 2022, KPN assessed its policy and management readiness for Human Rights, engaging external experts to identify key risks and prioritize actions for positive impact in global operations.
- KPN conducts a stakeholder specific Human Rights risk assessment that corresponds with the topics of the CSRD. The stakeholders are 1) own employees, 2) workers in the value chain, 3) affected communities and 4) our customers and end-users. Through this detailed assessment, we examine inherent risks and formulate corresponding management strategies. This approach ensures that our actions are informed by a comprehensive understanding of the unique challenges and concerns faced by each stakeholder group.
- EcoVadis conducts evaluations of our strategic suppliers, who account for a significant portion of our expenditures, to ascertain the extent to which they have incorporated ESG principles into their business operations and management frameworks. These ESG criteria employed by EcoVadis hold four key areas:
 - Environment
 - Labor and Human Rights (which include health and safety, working conditions, social dialogue, child labor, forced labor and human trafficking, diversity, equity & inclusion and external stakeholder Human Rights)
 - Ethics
 - Sustainable procurementWithin our master framework agreement (MFA), we have established a predefined baseline and mandate our suppliers to achieve a score surpassing this minimum threshold. Should the assessment yield a lower rating, the supplier is obligated to develop a plan aimed at enhancing their score by addressing identified risks or deficiencies. At KPN, the collective average sustainability rating from EcoVadis assessments for our suppliers significantly outperforms the average score obtained from the evaluation of tens of thousands of suppliers assessed by EcoVadis.





1.3 Cease, prevent and mitigate: What actions we take based on the risk assessments and other actions to ensure Human Rights

We are proactively implementing measures to prevent and alleviate any adverse effects on individuals or entities with rights in our organization and value chain. These efforts are consistently reassessed and expanded to adapt to evolving risks and shifts in our business environment.

Examples of our actions include:

- We aim to foster engagement and raising awareness among our suppliers regarding the importance of upholding Human Rights in their operation. This commitment is reflected in our Supplier Code of Conduct and reinforced through regular interactions in supplier meetings.
- High-risk suppliers undergo periodic social audits conducted by independent third-party auditors to ensure compliance with sustainability guidelines set by the JAC, a telecom operators' association dedicated to promoting corporate social responsibility in manufacturing sites. JAC members, including KPN, exchange best practices on circular economy, climate change, and Human Rights to foster CSR implementation throughout the value chain.
- Thanks to increased JAC membership, 86% of high-risk suppliers underwent audits from 2014 to 2023 spanning locations in Asia, North America, Latin America, Eastern and Western Europe, and Oceania. In 2023, audits took place in various countries, facilitated by international specialist firms, encompassing user devices, network appliances, and IT equipment production sectors.
- We addressed non-conformities by creating specific corrective action plans (CAPs) with resolution procedures and timetables. Suppliers and production plants are accountable for executing these actions, which are closely overseen by JAC members. Our CAPs establish a 12-month timeframe for resolving all issues, but certain challenges require more time. In 2023, we successfully closed 98% of non-conformities reported between 2020 and 2022.

- KPN's targets for Corrective Action Plans: KPN has a target of 98% of realized improvements on corrective action plans in 2023 with a corresponding target of 66% of high-risk Tier I, Tier II and Tier III suppliers audited.
- We actively engage with external knowledge third parties and provide support for Human Rights initiatives in cases where direct influence may be limited, such as our collaborations with organizations like JAC and Responsible Minerals Initiative. A comprehensive list of the organizations we are affiliated with can be found on page 38-40.



1.4 Track implementation and results: Grievance mechanisms and complaint procedures; monitoring

At KPN, our commitment to ethical business practices is exemplified through robust monitoring and auditing initiatives focused on our suppliers and the outcomes of our risk assessments. In addition to our accessible "SpeakUp" grievance mechanism, which allows stakeholders to express concerns, we actively engage in ongoing evaluation processes. This involves monitoring the effectiveness of our policies, supplier compliance, and follow-up on risk assessments. Examples of our monitoring process include the following:

SpeakUp Line

We are committed to fostering transparency, accountability, and fairness within our operations, and as part of this commitment, we have developed a dedicated Grievance Mechanism Platform, our SpeakUp Line. This platform is designed for the convenience and accessibility of all stakeholders, including our suppliers, third parties, workers throughout our value chain, affected communities, and our own employees. It is hosted by an independent third party that forwards all grievances to the assigned expert at KPN.

With this platform, we prioritize inclusivity by allowing users to access it from any country, and they can select their preferred language for ease of communication. We aim to provide a dedicated channel through which any individuals or groups who have experienced violations or grievances can voice their concerns. Crucially, we understand the significance of offering a direct line to KPN for these individuals. This approach ensures that their grievances are addressed in a fair, effective, and unbiased manner, without any potential for intimidation or interference from their direct employers, government authorities, colleagues or else.

The SpeakUp Line can be accessed [here](#) and the full complaint procedure can be accessed [here](#).



Audits and Corrective Action Plans

Three lines of defense

While the Board of Management ultimately holds responsibility for risk management and compliance, the primary responsibility for identifying, evaluating and managing the company's principal risks falls upon the business management, as discussed in the preceding sections (the first line of defense). The Risk Management and Compliance departments (the second line) are tasked with formulating risk management and compliance policies and providing support and constructive challenges to the business management in their handling of top risks.

KPN Audit (the third line) conducts independent reviews of the design and operational effectiveness of the Internal Risk Management and Control Systems whenever necessary. The key findings from both risk assessments and evaluations of the Internal Risk Management and Control Systems are communicated to the Audit Committee of the Supervisory Board and are subject to discussion with the external auditor.

Social audits

High-risk suppliers undergo periodic social audits conducted by independent third-party auditors to ensure compliance with sustainability guidelines set forth by the JAC, a consortium of telecom operators dedicated to scrutinizing, evaluating and promoting the implementation of corporate social responsibility across manufacturing facilities. JAC members, including KPN, collaborate to exchange best practices in areas such as the circular economy, climate change and Human Rights, with the overarching goal of ingraining long-term corporate social responsibility within the various tiers of the value chain.

The substantial growth in JAC membership has facilitated the audit of 86% of our high-risk suppliers from 2014 to 2023.

Corrective Action Plans:

We address each identified non-conformity by devising specific corrective action plans (CAPs), complete with defined resolution procedures and timetables. The responsibility for implementing these corrective actions rests with our suppliers and production facilities, while JAC members diligently oversee the progress of these plans.

Our CAPs establish clear deadlines to conclude all corrective actions within a 12-month timeframe. Despite the unwavering commitment of our suppliers to complete these plans, some issues prove challenging to resolve within a year. Notably, in 2023, we successfully resolved and closed 98% of all non-conformities raised between 2020 and 2022.

1.5 Communication

This Code is published on our external website KPN.com and on our intranet site Team KPN. The Code is an integral part of KPN's set of codes and policies on ESG and is embedded in our compliance framework. Reporting on its status and results takes place through our Annual Report and the internal ESG reporting structure.



1.6 Provide for or cooperate in remediation

In our ongoing commitment to remediation, KPN actively engages in a thorough approach to ensure legal compliance throughout the Fiber to the Home (FttH) rollout, a process that involves various parties, including main contractors bound by agreements with KPN. However, subcontracting chains can be lengthy, posing compliance risks. To address this, KPN conducts unannounced field inspections daily to ensure adherence to laws, regulations and network quality. Inspection findings, including safety issues or legal violations, prompt immediate corrective action, such as sending employees away or halting projects until safety concerns are resolved. The results are communicated to contractors to maintain transparency in the value chain's compliance efforts.





**Collaboration
with external
stakeholders
and industry
initiatives**

Collaboration with external stakeholders and industry initiatives

We proudly associate with various organizations and affiliations, all established with a common purpose: to ensure Human Rights. These affiliations encompass a wide range of sectors and purposes, each playing a crucial role in our mission, values, and contributions to society. From industry-specific associations to international partnerships, this section aims to shed light on the diverse network of organizations that collectively shape our identity and influence our initiatives, all with a steadfast commitment to upholding and advancing Human Rights.

Responsible Minerals Initiative

We actively participate in the Responsible Minerals Initiative, engaging in multifaceted efforts such as responsible sourcing, risk assessment for smelters, and focused workgroups. Our involvement extends to the responsible management of 3TG minerals and Cobalt. Within this initiative, we prioritize information and knowledge exchange, fostering collaborative solutions to drive ethical practices and ensure responsible mineral sourcing across our operations.

EcoVadis

We utilize EcoVadis beyond its risk assessment service, offering a comprehensive suite of tools for sustainable supply chain management. Beyond evaluating supplier risks, we can use EcoVadis to drive supplier performance improvements, benchmark sustainability practices, promote supply chain transparency, collaborate with suppliers, and generate reports for stakeholders. Its sustainability ratings and continuous monitoring help inform supplier selection and mitigate risks, while also facilitating the development of CSR strategies. EcoVadis empowers organizations to demonstrate their commitment to ethical and sustainable practices while ensuring regulatory compliance and engaging stakeholders effectively.





Kennisplatform Elektromagnetische Velden

Kennisplatform Elektromagnetische Velden is our main resource for all things related to electromagnetic radiation. As followers of scientific developments on this topic and stakeholders in this discussion, we rely on this platform to provide concerned citizens with valuable information and connect them with regulatory authorities.

Offlimits | Home

We are a sponsor of Offlimits, an expertise center dedicated to addressing the critical issue of online abuse. Through our support, we contribute to their invaluable work in combatting digital harassment and promoting a safer online environment for all. Together, we strive to create a digital world where individuals can express themselves freely and securely, without fear of abuse or harassment.

International Telecommunication Union (ITU)

We are a part of the International Telecommunication Union (ITU), the specialized United Nations agency responsible for addressing global challenges and opportunities in the field of information and communication technologies (ICT). Through our affiliation with the ITU, we collaborate with nations and organizations worldwide to harness the power of ICT for sustainable development, connectivity and innovation. Together, we work towards creating a more inclusive and interconnected digital future for all, in line with the United Nations Sustainable Development Goals.

European Telecommunications Network Operators' Association (ETNO)

We are a proud member of ETNO, the European Telecommunications Network Operators' Association. Through this affiliation, we actively participate in shaping the future of Europe's telecommunications landscape. ETNO plays a crucial role in advocating for policies that promote innovation, competition, and connectivity, ultimately benefiting both businesses and consumers across the continent. Together with our fellow members, we contribute to building a stronger, more resilient digital infrastructure for Europe's digital future.

Connekt.nl

We are also contributing to this theme internationally, including via Connekt: an independent network of more than 200 influential parties that are seeking tangible solutions for smart, sustainable and social mobility.

Beter Benutten (Better Utilization)

In the Netherlands, we are a member of the Taskforce Mobiliteits-management (Mobility Management Taskforce). This way, we are actively participating in the corresponding Beter Benutten platform. This is a collaboration between the government, knowledge institutions, large companies and start-ups to improve the accessibility of the Netherlands with innovative measures.

Global Child Forum

We actively engage with the Global Child Forum, which provides an independent rating and benchmarking of our operations in terms of our performance regarding risks for child labor. Through this collaboration, we not only receive valuable ratings but also gain constructive feedback on areas where we can improve. This partnership is instrumental in our continuous efforts to enhance our practices concerning child labor and demonstrates our commitment to working with independent organizations for credible assessments and growth.



