

Supplier Code of Conduct

NTR is a Signatory of the



NTR is a Member of



NTR Supports the UN



Rev March 2026

Contents

01 Introduction

01 Purpose

01 Scope

02 Compliance

02 How to Raise a Concern

03 Human Rights and Practices

04 Health and Safety

05 Labour Rights: Modern Slavery and Forced Labour

05 Labour Rights: Child Labour

06 Labour Rights: Working Conditions

07 Labour Rights: Non- Discrimination and Fair Treatment

07 Community Engagement

08 Environment

09 Resource Efficiency and Consumption

09 Emissions and Waste Management

10 Business Ethics

11 Fair Competition

12 Business Integrity

13 Information Security, Intellectual Property and Confidentiality

Introduction

1.1 Purpose

Sustainable practices are embedded in NTR company values. NTR conducts business responsibly and in compliance with the legal requirements and regulations of the countries in which we operate, and our suppliers must do the same.

Our suppliers play a critical role in ensuring sustainable business practices in the NTR value chain and we expect them to uphold the highest standards of business ethics, human rights, health and safety, environmental protection, and responsible sourcing. We expect them to demonstrate their commitment towards the standards and principles as summarised in this supplier Code of Conduct.

This supplier Code of Conduct is based to a great extent on the ten principles of the UN Global Compact relating to human rights, labour standards, environmental protection and anti-corruption initiatives. These principles are based on international conventions and standards such as the United Nations Global Compact, the OECD Guidelines for Multinational Enterprises, the International Bill of Human Rights and the International Labour Organisation's (ILO) Fundamental Principles and Rights at Work.

1.2 Scope

This supplier Code of Conduct is an integral agreement between NTR and the supplier.

It applies to all suppliers that deliver goods and/or services to NTR. The term 'Employee' used throughout this Code of Conduct covers everyone working for or on behalf of a supplier, including but not limited to full and part-time employees, consultants, contractors, trainees, temporary workers, migrant workers, and board of directors.

Where NTR holds a minority, non-controlling interest in an entity, and therefore cannot enforce this Supplier Code of Conduct directly, we will strongly endeavour to promote these principles through shareholder engagement, collaboration with co-investors, and by encouraging our partners to adopt equivalent ESG standards.

1.3 Compliance

Our suppliers must comply with this Code of Conduct, in addition to all applicable laws, regulatory requirements, and NTR contractual requirements and policies.

When local laws and regulations set lower standards but do not prohibit applying international standards that exceed local laws and regulations, our suppliers should apply international standards.

Supplier shall ensure that all requirements of this Code of Conduct are cascaded to and complied with within its own operations and by its direct suppliers. Suppliers must maintain internal procedures and appropriate records and make these records available upon request. Our suppliers are responsible for conducting diligence to identify and manage potential risks related to human rights, the environment, and business ethics in their supply chain.

We reserve the right to monitor and audit our suppliers to ensure compliance.

1.4 How to raise a concern

If a supplier or any individual becomes aware of a potential violation of this Code of Conduct, they have a responsibility to raise the concern by notifying NTR via the following email address IntegrityReporting@ntrplc.com.

All concerns will be taken seriously and will be handled in a confidential and impartial manner. Suppliers may raise concerns anonymously if they choose. Retaliation against individuals who raise concerns in good faith will not be tolerated. When raising a concern, suppliers should provide as much detail as possible including the nature of the concern and any supporting evidence. NTR will investigate all concerns and take appropriate action, including but not limited to, corrective action and termination of the business relationship with suppliers found to be in violation of the Code of Conduct.

Human Rights and Practices

NTR strongly believes that people are a company's most important resource and that respect for human rights as well as health and safety form the basis of any successful business. We expect our suppliers to exercise human rights due diligence to identify, prevent, mitigate and account for any negative human rights impacts of their own operations and supply chain with a focus on where they have the highest risks of doing harm to people. Suppliers should never compromise safety, human rights or working conditions or feel pressured to cut corners in order to meet business targets.



2.1 Health and Safety

Suppliers shall provide employees with a safe and healthy working environment that aims to minimise the incidence of work-related injuries and does not harm their overall health.

We expect our suppliers to:

- Provide a safe and healthy workplace. All employees must be given mandatory health and safety training in line with their duties and the personal protective equipment (PPE) necessary to perform their tasks safely. Such training, and the provision and maintenance of PPE, must be at no cost to the employee.
- Implement a robust safety management system, including policies, risk assessment, incident monitoring system, and safety committees.
- Develop the best possible emergency preparedness measures, tailoring interventions to specific work activities, locations, and circumstances.
- Provide suitable first aid arrangements, medical support facilities, and resources.
- Require that employees are not under the influence of drugs or alcohol in the workplace.



2.2 Labour Rights: Modern Slavery and Forced Labour

NTR does not permit, under any circumstances, the use of modern slavery or forced labour including but not limited to forced, bonded or compulsory labour and human trafficking.

We expect our suppliers to:

- Neither use nor contribute to slavery, servitude, forced or compulsory labour and human trafficking.
- Ensure all employees have freedom of movement during their employment and the right to terminate their contract at all times, providing they give reasonable notice (if applicable).
- Not withhold wages, identity cards, travel documents, or other important documents that could prohibit an employee from ending his or her employment or moving freely.
- Not charge recruitment fees or require deposits from employees. Ensure that no employment fees or costs are charged, in whole or in part, to any employee.
- Conduct due diligence and implement control mechanisms for labour rights in their own supply chain.

2.3 Labour Rights: Child Labour

NTR does not tolerate child labour, and the supplier shall prevent all forms of child labour. The minimum working age is the age of completion of compulsory school, but never less than 15 years.

We expect our suppliers to:

- Not use child labour or benefit from the use of child labour in either their own operations or their supply chain.
- When appointing new employees, verify that they meet the minimum working age requirement.



2.4 Labour Rights: Working Conditions

NTR expects our suppliers to uphold applicable laws, industry standards, and relevant collective agreements regarding working hours, resting periods, compensation, and benefits (including leave).

We expect our suppliers to:

- Pay fair wages for labour and adhere to all applicable wage and compensation laws.
- Adhere to all applicable working-hours regulations or collective agreements.
- Ensure that employees are given rest breaks in accordance with the law.
- Provide social benefits that meet, as a minimum, national or local legal requirements.
- Ensure employees have proper visas, work permits, and other documents required to perform their work.
- Recognise the applicable legal rights of workers to join or not, an existing trade union and to engage in collective bargaining.
- Ensure that employees can openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, intimidation, or retaliation.

2.5 Labour Rights: Non-discrimination and Fair Treatment

NTR is committed to a diverse and inclusive workplace free from discrimination and we expect our suppliers to commit to the same.

Discrimination takes many forms; it can be unfair treatment based on employee characteristics, including but not limited to an employee's ethnicity, gender identity, sexual orientation, age, language, religion, or disability.

We expect our suppliers to:

- Treat all individuals equally and with dignity and respect.
- Not discriminate in hiring or employment decisions, for example those relating to promotions or disciplinary actions.
- All employees are free to lodge complaints with their superiors without fear of reprisal.

2.6 Community Engagement

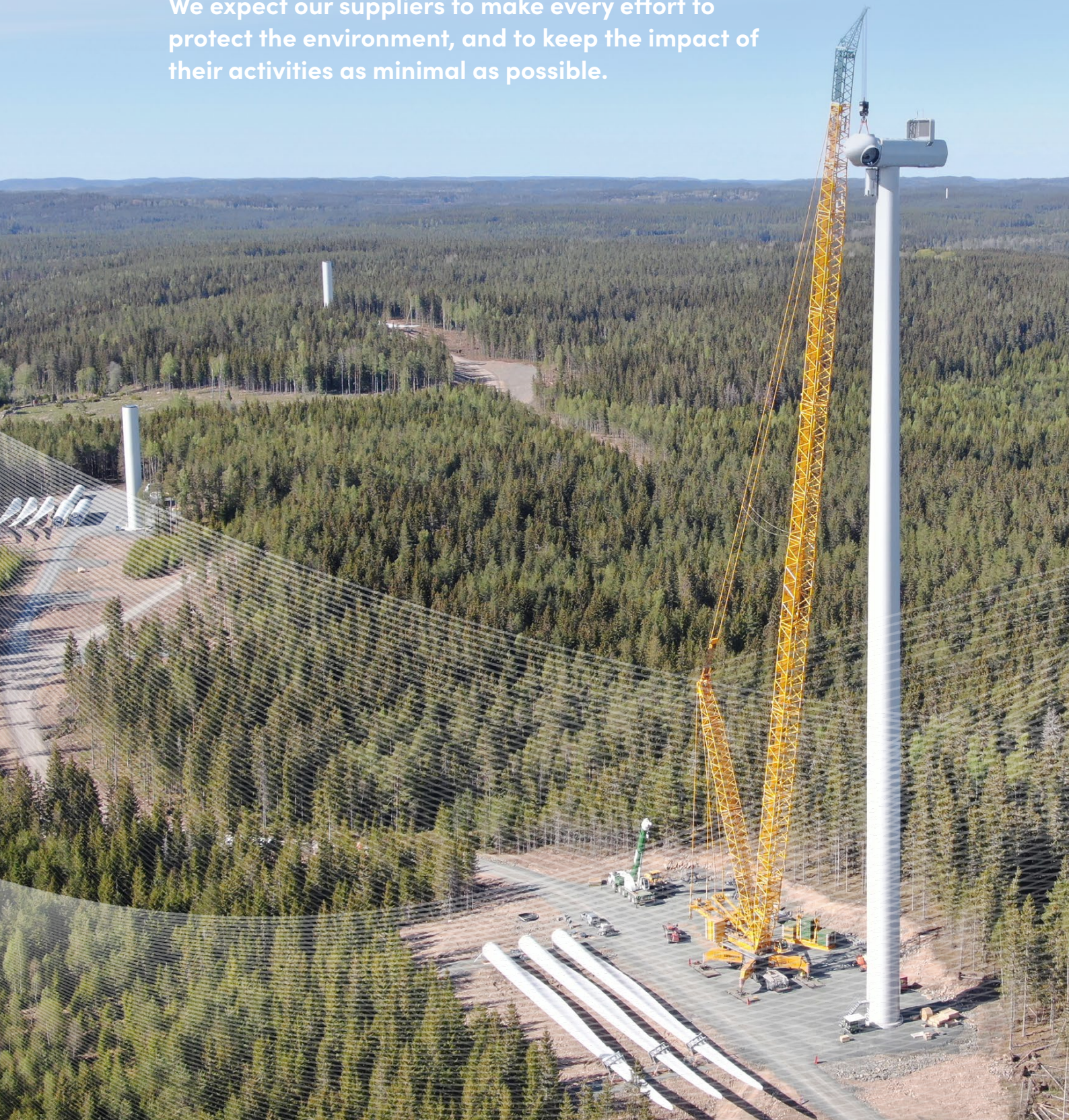
NTR believes it is important to engage with potentially affected local communities proactively and in a respectful manner. In this way, we aim to understand local community concerns and gain their acceptance of a project.

We expect our suppliers to:

- Avoid causing or contributing to negative impacts on local communities' human rights.
- Engage with and listen to local communities in an inclusive manner particularly indigenous communities (where relevant).
- Treat communities' views with respect.
- Establish an adequate and accessible, grievance mechanism to respond to complaints and grievances from community members and to ensure any complaints or grievances are addressed.

08 Environment

We expect our suppliers to make every effort to protect the environment, and to keep the impact of their activities as minimal as possible.



3.1 Resource Efficiency and Consumption

NTR expects the suppliers environmental focus to include the efficient use of energy and resources such as water and raw materials.

We expect our suppliers to:

- Monitor, track and document its consumption of natural resources such as water and raw materials, as well as sources of energy.
- Identify aspects that can be controlled and foster opportunities for improvement to minimise consumption.
- Data on consumption of resources shall be made available to NTR upon request.

3.2 Emissions and Waste Management

NTR believes in protecting the environment by reducing emissions and employing a waste management strategy that supports the circular economy principles.

We expect our suppliers to:

- Monitor, track and document its emissions to air, water and soil from its activities.
- Identify aspects that can be controlled and foster opportunities for improvement to minimise emissions.
- Use packaging material which can be recycled and supports the circular economy as much as possible.
- Routinely control, minimise and as far as possible, eliminate greenhouse gas emissions and discharges of pollutants at source or by other adequate measures.
- Supply all applicable associated data to NTR upon request.

10 Business Ethics

NTR requires its suppliers to uphold the highest standards of integrity and always operate honestly and equitably throughout their business relationships. NTR understands that earning business fairly and in compliance with applicable legal requirements is essential to building trust with all stakeholders.



4.1 Fair Competition

Antitrust law protects free, undistorted, and effective competition for the benefit of all.

Antitrust laws, amongst others, prohibit agreements and concerted practices between companies that restrict competition. Anticompetitive agreements include bid rigging, price agreements, market, customer, or territory allocations, and agreements with competitors. Abusing a dominant position is also prohibited. NTR has a strict policy to act in accordance with antitrust laws and expects suppliers to do the same.

We expect our suppliers to:

- To act in accordance with national and international antitrust laws and e.g., not to participate in price fixing, market or customer allocation, market sharing or bid rigging with competitors.
- Not abuse a possible dominant position in the market.



4.2 Business Integrity

NTR does not tolerate any form of corruption in its business dealings anywhere in the world. Suppliers shall not engage in, endorse nor tolerate any form of bribery or corruption, directly or indirectly.

Bribes are money, gifts, or anything of value offered to influence someone to obtain an unfair advantage, either for personal or professional gain. Facilitation payments are prohibited. Facilitation payments are small bribes to public officials to secure or speed up certain administrative processes. Gifts, hospitality, and other benefits must always be in accordance with applicable laws and regulations. It is essential for NTR that business activities are conducted in the best interests of the company and without any conflicts of interest.

We expect our suppliers to:

- Only make payments if they are lawful, have legitimate purpose and with proper documentation.
- Ensure that any gifts and hospitality are legal, inexpensive, and infrequent, transparent, and correctly recorded in the company's books and records.
- Never offer gifts and hospitality during a tender process or contract renewal.
- Avoid conflicts of interest and use sound judgement. Maintain a conflicts of interest policy that can be inspected by NTR. Should a conflict of interest arise, it must be declared.
- Refuse and report any offer or request to give a bribe.
- If you are requested to make a facilitation payment, you must refuse the request and challenge the legitimacy of it. You should only make the payment if you fear for your safety, and you must report the incident.



4.3 Information Security, Intellectual Property and Confidentiality

NTR believes that protecting all information security systems is crucial to our business.

Our suppliers should always act truthfully, in a timely manner, and provide complete and accurate information to NTR on any cybersecurity events or threats. Suppliers must respect intellectual property rights of others by safeguarding confidential information against misuse, mishandling, counterfeit, theft, fraud, or improper disclosure.

We expect our suppliers to:

- Protect NTR information, including intellectual property, and other sensitive business information.
- Respect trade secrets and the intellectual property rights of others.
- Notify NTR immediately of any privacy breaches, security breaches or loss or potential loss of NTR confidential information.





NTR

Securing a Greener Future

1st Floor The Hive
Carmanhall Road
Sandyford Business Park
Dublin
D18 Y2C9
Ireland

T: +353 1 206 3700
E: info@ntrplc.com

ntrplc.com