



DB Engineering & Consulting GmbH policy statement on human rights and responsible corporate governance

Foreword

Sustainability is firmly embedded in the DB Group strategy “Strong Rail” and is a central principle of business conduct for DB Engineering & Consulting as a subsidiary of Deutsche Bahn AG. With the “Strong Rail” strategy, Deutsche Bahn pursues a holistic approach that encompasses the ecological, social, and economic dimensions of sustainability: “For people, for the climate, for the economy, and for Europe.”

Corporate responsibility extends well beyond economic indicators. As a member of the United Nations Global Compact (UNGC), Deutsche Bahn has committed itself to complying with the UNGC principles and unequivocally affirms its support for the Universal Declaration of Human Rights of the United Nations. This commitment means showing integrity and advocating for human rights as well as high environmental and social standards. This is also in line with Deutsche Bahn’s ecological transformation and the clear commitment of the Group’s management and employees to social responsibility.

With over 6,000 employees from a wide range of nationalities, DB Engineering & Consulting provides infrastructure, mobility, and transport solutions for the Strong Rail strategy both in Germany and worldwide. This role carries special responsibility for the supply chain. Promoting responsible and sustainable value creation along the supply chain in Germany as well as in all countries where DB Engineering & Consulting operates is of great importance. DB Engineering & Consulting expects a respectful approach to people and the environment from its own employees and managers just as it does from suppliers and other business partners, as the foundation for reliable and sustainable cooperation.

Business success and socially responsible conduct are not mutually exclusive but rather go hand in hand.



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I. Introduction

Shifting more transport to climate-friendly rail is a central objective of Deutsche Bahn. Moving more people and goods by rail is also a key lever for achieving German, European, and international climate protection targets. DB Engineering & Consulting, a DB Group company, is one of the world's leading engineering and consulting firms in the rail infrastructure sector and makes a significant contribution to the sustainable transformation of transport by providing innovative and tailor-made mobility and transport solutions for rail. Whether it's an individual project or a major infrastructure undertaking, DB Engineering & Consulting acts as a full-service provider, managing consulting, planning, and implementation – from the initial idea through to operations.

Around 6,000 specialists and generalists from all engineering disciplines bring decades of experience and support customers with projects worldwide. From planning to execution—with high technical quality, service orientation, and economic efficiency – ecological considerations are always taken into account.

DB Engineering & Consulting takes its significant social and environmental responsibility seriously and is committed to ensuring responsible and sustainable value creation along the supply chain.

With the adoption of the Act on Corporate Due Diligence Obligations in Supply Chains (LkSG)¹, the German legislature has created the framework for this. Recognizing the crucial role that companies play in promoting human rights, environmental protection, and sustainability in global supply chains, companies above a certain size are also legally obliged to implement human rights and environmental due diligence in their supply chains in an appropriate manner and to establish a responsible management of their supply chains. The aim is to improve the protection of human rights and the environment along supply chains, strengthen social and corporate responsibility, and create enforcement potential in supply chains.

The Corporate Sustainability Due Diligence Directive (CSDDD)² has now created a European legal framework that harmonizes human rights and environmental due diligence obligations and makes them binding throughout Europe in the future. This obliges large European and foreign companies to commit to complying with certain environmental and human rights standards in their supply and value chains.

This policy statement expresses DB Engineering & Consulting's commitment and dedication to respecting human rights and environmental obligations. This includes:

- a commitment to **sustainable and responsible corporate governance**.
- a description of **the procedures** used to implement the due diligence obligations under the LkSG³.
- a presentation of **the human rights and environmental issues** that are particularly relevant to business activities and have been identified as priorities on the basis of risk analysis.
- the **expectations** placed on its own actions and on suppliers and other business partners to ensure compliance with human rights and environmental obligations.

In addition to DB Engineering & Consulting, other companies within DB Group, e.g. the mother company DB AG, are also subject to the LkSG due to their size. While Deutsche Bahn AG's policy statement sets out the Group-wide human rights strategy and outlines an overall risk profile for the entire DB Group, the policy statement of DB Engineering & Consulting differs in particular in that it describes the specific risk situation of the subsidiary.

¹ German Act on Corporate Due Diligence in Supply Chains of July 16, 2021 (Federal Law Gazette I, p. 2959).

² Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859. EU Member States must ensure the transposition into national law of the CSDDD by July 26, 2028.

³ Description of the procedures used to comply with the obligations under Section 4 (1), Section 5 (1), Section 6 (3) to (5), and Sections 7 to 10 of the LkSG.

II. Commitment to sustainable and responsible corporate governance

Deutsche Bahn's business activities are committed to the principle of sustainability. Sustainability is a central component of DB's business model and corporate strategy. In order to achieve sustainable and responsible value creation in its own business area and along the supply chain, DB Engineering & Consulting is committed to complying with and promoting internationally recognized human rights, respecting labor standards, and protecting the environment in the course of its business activities. In addition, it strives to make a positive contribution to the protection and promotion of human and environmental rights through its own actions.

DB Engineering & Consulting complies with applicable laws in the conduct of its business activities. This also ensures compliance with the LkSG. Its business activities are based in particular on the following internationally recognized human and environmental rights standards:

- the **International Bill of Human Rights**, consisting of the United Nations Universal Declaration of Human Rights (UDHR) and the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR),
- the **UN Guiding Principles on Business and Human Rights** (UNGPs),
- the **core labor standards of the International Labour Organization** (ILO) on fundamental rights and obligations at work,
- the ten principles of the **UN Global Compact** (UNGC),
- the **Guidelines for Multinational Enterprises** of the Organization for Economic Cooperation and Development (OECD).

Sustainability is not only of central importance for Deutsche Bahn's financial development and refinancing. It is also a key promise made by DB to its customers, society, and the state. Deutsche Bahn has therefore anchored ecological transformation at the heart of its Strong Rail corporate strategy and is driving it forward in a focused and cross-business manner in five environment-related areas of action: climate resilience, climate protection, resource conservation, environmental protection, and noise protection. At the same time, DB's decisions and actions have an impact on the lives and daily work of many people. DB Group is always aware of this social responsibility. Deutsche Bahn's community involvement is shaped by four attitudes that provide guidance for the company and its stakeholders. They correspond to DB's fundamental beliefs and social values: promoting good coexistence, demonstrating social commitment, strengthening corporate culture, and taking responsibility for its own history.

As a subsidiary of Deutsche Bahn AG, DB Engineering & Consulting is also actively committed to promoting human rights and sustainable business practices. Even though the company's environmental impact as a consulting firm is lower compared to other Group companies, DB Engineering & Consulting places great value on considering all relevant areas of action. An environmental management system (EMS) ensures that ecological aspects are regularly reviewed, resources are used responsibly, and processes are continuously improved. This is complemented by an energy management system, which makes energy consumption transparent and as efficient as possible wherever feasible.

III. Measures to implement due diligence obligations

DB Engineering & Consulting's business activities are aligned with the requirements of the LkSG. To this end, an appropriate and effective risk management system has been established to implement targeted measures to fulfill due diligence obligations. Dealing with human rights and environmental risks is understood as a process that is becoming increasingly embedded in operational structures and continuously improved.

At the heart of DB Engineering & Consulting's risk management is a systematic and targeted risk analysis that identifies and assesses the potential and actual risks of business activities for people and the environment. As part of an annual risk analysis, the following risk areas are in particular considered for both DB Engineering & Consulting's own business area and its direct suppliers:

- Violation of the prohibition of **child labor**
- Violation of the prohibition of **forced labor** and all forms of **slavery**
- Disregard for **occupational health** and **safety** and **work-related health hazards**
- Disregard for the **freedom to form coalitions**, the **freedom of association** and the **right to collective bargaining**
- Violation of the prohibition of **unequal treatment in employment**
- Withholding of an **adequate wage**
- Destruction of natural resources through **environmental pollution**

- Illegal violation of **land rights**
- Commissioning or use of private/public **security forces** without appropriate instruction and control
- Prohibited production, use and/or disposal of **mercury** (Minamata Convention)
- Prohibited production and/or use of substances within the scope of the Stockholm Convention on Persistent Organic Pollutants (**POPs**) and non-environmentally sound handling of waste containing POPs
- Prohibited import/export of **hazardous waste** as defined by the Basel Convention

The annual risk analysis is structured in two stages and begins with an **abstract risk analysis** with regard to the aforementioned risk areas. Risk data from an external specialist provider is used to continuously identify country- and sector-specific risks within the company's own business area and among direct suppliers. Country and sector risks are assessed using a variety of indicators based on the risk database of the German Federal Office for Economic Affairs and Export Control (BAFA), as well as publicly available reports and media sources.

Particularly when the abstract risk analysis reveals increased risks, DB subsidiaries and direct suppliers are subjected to a more detailed investigation. The aim of this so-called **specific risk** analysis is to identify the actual risk dispositions for violations of human and environmental rights. A risk-based approach is used to determine which companies and suppliers are subject to in-depth review.

Risk-based questionnaires are used to identify actual risks and existing risk mitigation measures, and sustainability assessments of companies and suppliers are taken into account in accordance with the identified risk situation. Once the specific risk analysis has been completed, the risks are prioritized based on the criteria of the probability of occurrence, the severity of the risks, the capacity to influence, and the contribution to causation, to determine which companies and suppliers require individual improvement measures.

In addition, priority risk situations are identified in DB companies in order to recognize and systematically address structural and recurring problems. To this end, the results

of the regular risk analysis are combined and evaluated with further findings from audits, ad hoc risk analyses, product group analyses, the complaint procedure, and other empirical values. On this basis, specific risk scenarios are developed, which are addressed through structural preventive measures.

If, for example, there are actual indications of possible risks or violations of human rights or environmental obligations in the company's own business area or in the supply chain due to special events or current reports, additional ad hoc risk analyses are carried out. An event-related risk analysis is also carried out if a significantly changed or significantly expanded risk situation is to be expected, for example due to the introduction of new products or entry into new markets.

The insights gained from regular and **ad hoc risk analyses** are used to support strategic decisions such as market entries and exits, participation in specific projects, or the implementation of appropriate preventive and remedial measures.



2. Preventive and remedial measures

If the risk analysis or complaint procedure identifies relevant risks for specific companies or suppliers, appropriate preventive measures are taken immediately. Here, too, a risk-based approach is pursued, focusing initially on the areas where the highest human rights and environmental risks have been identified. The aim of the preventive measures is to prevent any violation of human rights or environmental obligations by minimizing the risks caused by or contributed to by DB Engineering & Consulting's business activities.

If a violation of a human rights or environmental obligation is identified or is imminent, appropriate remedial measures are taken immediately. These serve to prevent, remedy, or minimize the extent of violations. The preventive and remedial measures taken are continuously developed and new approaches established.⁴ At the same time, an overarching prevention process is being developed to support subsidiaries in creating structured, effectiveness-oriented action plans in order to address specific risk scenarios even more effectively in the future.

The following preventive and remedial measures are particularly noteworthy:

- Establishment of clear responsibilities, in particular the appointment of a Group LkSG officer to monitor risk management
- Enforcing codes of conduct (internal CoC and CoC for business partners), particularly in light of the requirements of the LkSG
- Raising awareness among purchasing units of the risk-based consideration of human rights and environmental requirements in procurement strategies and purchasing practices in product groups with increased risk
- Taking human rights and environmental requirements into account when selecting new suppliers (e.g., through recognized sustainability assessments) and contractually ensuring compliance with human rights and environmental requirements
- Implementation of risk-based control measures in the form of awareness-raising discussions with business partners and business segments

- Risk-based development of concrete action plans with suppliers and business segments when risks or violations are identified
- Further development of a comprehensive catalog of preventive and remedial measures to support the selection and implementation of typical measures for each risk area
- Adaptation of contractual clauses as necessary
- Conducting social audits of risk-based selected business partners
- Risk-based professional development and awareness-raising for employees and business partners through regular information on LkSG-relevant topics and continuous (further) development of information concepts
- Exchange and engagement in industry initiatives (e.g., econsense, Railspnsible)
- Designing and conducting effectiveness tests of prevention and remedial measures.

DB Engineering & Consulting's is continuously seeking to involve those potentially affected by its business activities in the development and implementation of due diligence measures in order to ensure their effectiveness.

When implementing specific preventive and remedial measures, emphasis is placed on cooperative interaction with business partners. However, in the case of serious violations in particular, DB Engineering & Consulting reserves the right to impose appropriate sanctions against the business partner in question or, as a last resort, to terminate a contract or an entire business relationship.

⁴An overview of measures already in place within DB Group can be found in the [Integrated Report](#).

3. Complaint procedure

Another essential component of DB Engineering & Consulting's due diligence processes is the provision of an appropriate and effective complaint procedure. This can be used to report risks as well as violations of human rights or environmental obligations, regardless of whether they have occurred in the supply chain or in the company's own business area.

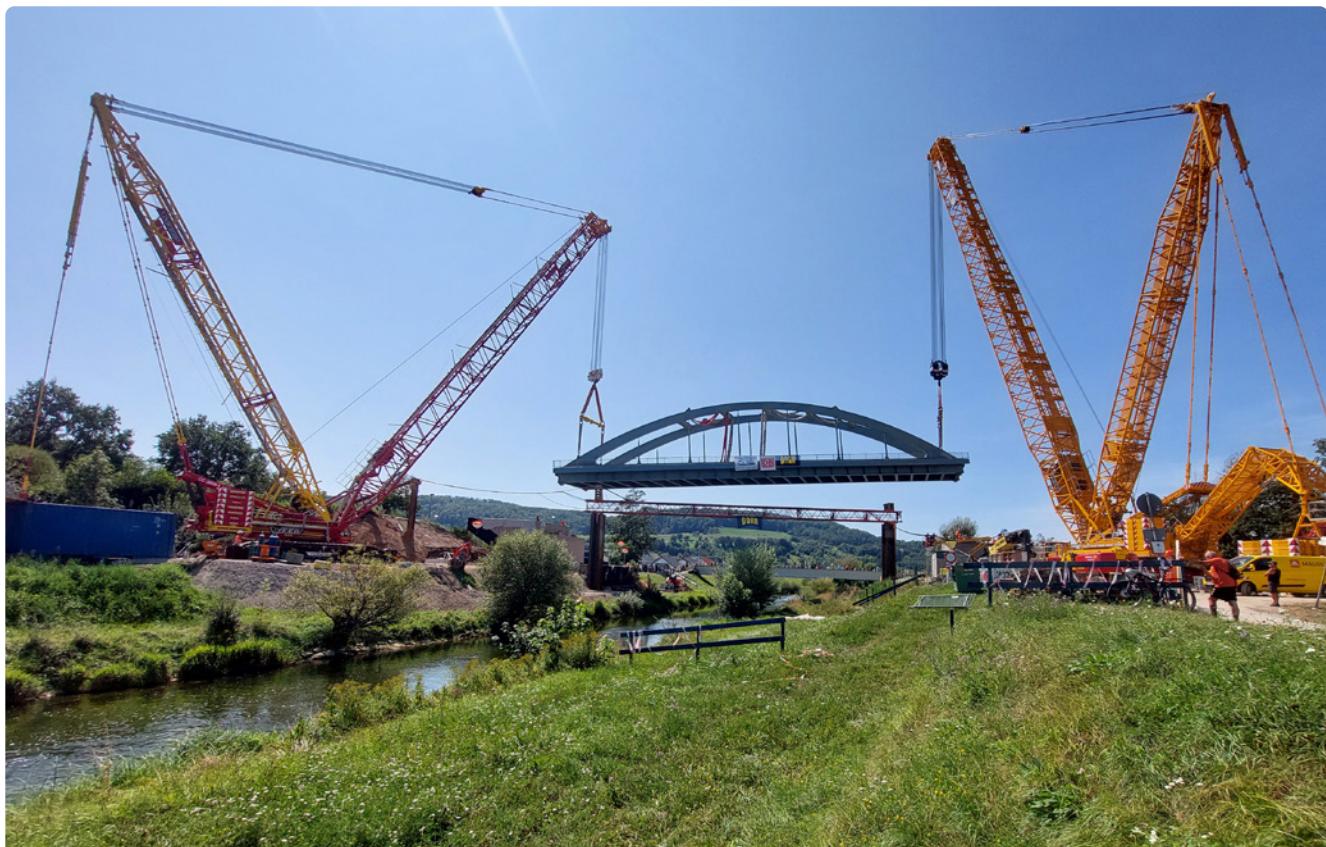
In addition to the option of postal contact (Deutsche Bahn AG, Sustainability and Environment, LkSG Complaint Procedure, Potsdamer Platz 2, 10785 Berlin), an [electronic whistleblowing system](#) is available as a complaint channel, which has been expanded in accordance with the requirements of the LkSG. The system can be used in twelve languages. An important part of the complaint procedure is the protection of the whistleblower from discrimination or retaliation as a result of reports submitted. All reports are treated confidentially and, if requested, anonymously.

Incoming reports are reviewed within DB Group to determine whether the reported circumstances indicate a human rights or environmental risk or a corresponding violation. If this is the case, the report is forwarded to the relevant department. If an initial suspicion is confirmed,

the necessary measures are taken to minimize or remedy risks or violations. All reports are handled by selected and specially trained employees who are impartial, independent, and bound to confidentiality. The implementation of the complaint procedure makes it possible to identify previously unknown risks or violations. In addition to the risk analysis, the complaint procedure thus contributes significantly to the continuous improvement and further development of the risk management.

The effectiveness of the complaint procedure is reviewed once a year and on an ad hoc basis. For this purpose, a systematic analysis of the complaint procedure is carried out, in which random samples of various anonymized cases are examined in detail and evaluated in terms of their effectiveness.

The rules of procedure for the complaint procedure are publicly available [here](#) and can also be accessed in [simple language](#).



4. Documentation

The procedures for fulfilling the statutory due diligence obligations are documented on an ongoing basis. The documentation is retained for at least seven years from the date of creation.

5. Responsibilities

The protection of human and environmental rights within its own business activities and along global supply and value chains is of utmost importance to DB Engineering & Consulting's Managing Directors. Accordingly, responsibility for the effective implementation of the LkSG at DB Engineering & Consulting lies with the Managing Directors of DB Engineering & Consulting's at the highest management level. The Managing Directors define clear responsibilities to ensure the effective implementation and monitoring of risk management.

To monitor the implementation of statutory due diligence obligations at DB Engineering & Consulting, the Managing Directors appoint a LkSG Officer. The LkSG Officer is involved in the continuous development of the risk management system and carries out risk-based control measures to verify compliance with human rights and environmental obligations.

The Managing Directors are informed regularly, at least once a year and on an ad hoc basis, about the work of the LkSG Officer. To this end, the LkSG Officer provides information particularly on the key results of the risk analysis, on preventive and remedial measures taken, and on reports from the complaint procedure. In addition, the LkSG Officer reports on whether the procedures established during operations and the measures taken to implement due diligence obligations are appropriate and effective. This ensures that the Management Board always has all the relevant information it needs to fulfill its responsibilities and make informed decisions.

Across DB Group, the implementation of due diligence obligations is coordinated and managed by the Group Management function Sustainability and Environment in cooperation with the functions for Compliance, Human Resources Strategy, Legal, and Central Procurement. Within DB Engineering & Consulting, the operational implementation of human rights and environmental due diligence obligations is ensured and managed by a LkSG Coordinator, who is appointed by the responsible unit. The relevant departments, in particular Procurement, Human Resources as well as the units dedicated to environmental matters are responsible for the practical implementation of the due diligence processes and are supported by other departments. All these departments contribute to the effective implementation of due diligence obligations in their daily work.

In order to implement the LkSG in a uniform manner, the Group Management of DB Group assumes a governance function with respect to the DB subsidiaries that are subject to the Act. This includes, in particular the creation and further development of Deutsche Bahn AG's human rights strategy, the provision of methods and templates for the decentralized implementation of due diligence obligations by the obligated DB subsidiaries, and the functional management of the LkSG coordinators in the DB subsidiaries.

IV. Priority risks

DB Engineering & Consulting is aware that its business activities—both within its own operations and along global supply and value chains—can potentially have adverse effects on human rights and the environment.

The abstract risk analysis conducted at DB Engineering & Consulting in 2025 with the support of an external provider initially identified abstract risks in all risk areas covered by the LkSG. The subsequent specific risk analysis determined that the probability of occurrence of these risks in DB Engineering & Consulting's own business area is consistently low. This is due, among other things, to the fact that numerous appropriate and effective preventive measures are already in place. The overall risk for suppliers is higher in 2025 than in DB Engineering & Consulting's business area.

A further developed methodology allows risk situations to be identified more precisely. Linking the results of the risk analysis with additional findings from audits, ad hoc risk analyses, product group analyses, the complaint procedure, and other empirical evidence provides a clearer picture of the actual risks and enables a more targeted identification of the priority risks.

In order to (further) reduce the overall risks and take preventive action, measures are being implemented in relation to all LkSG risk areas. The focus is particularly on the priority risks listed below.

1. Own business area

The following risk is prioritized in DB Engineering & Consulting's own business area:

- **Violation of the prohibition of unequal treatment in employment** (Section 2 (2) No. 7, No. 12 LkSG, Article 2 of the International Covenant on Civil and Political Rights and International Covenant on Economic, Social and Cultural Rights)

Due to very few and isolated indications, no systemic risk of unequal treatment can be derived for DB Engineering & Consulting. Nevertheless, the decision to once again prioritize this risk follows the prioritization of recent years. The focus is on preventive measures. Key elements in this

context are the internal code of conduct (Corporate Principles on Ethics), information formats to promote corporate culture, as well as the “Women in Leadership” initiative, which specifically aims to strengthen equal opportunities between genders. Increasing attention is also being given to this topic at the international level. In addition to DB Group's ombudsperson, DB Engineering & Consulting has its own anti-discrimination office, which is intended to also serve as a dedicated point of contact for employees from abroad. A systematically structured concept—including, among other things, regular and targeted awareness-raising activities—helps to strengthen awareness of equal treatment and to sustainably promote the prevention of discrimination, bullying, and harassment.

2. Supply chain

In the supply chain, medium-level risks were identified in the following area:

- **Disregard for occupational health and safety and work-related health hazards** (Section 2 (2) No. 5 LkSG)

The prioritization of this risk is based on the results of the regular risk analysis, product group analyses, workshops with suppliers, and the complaint procedure. Information received through the complaints procedure primarily indicate deficiencies in occupational safety and health protection, particularly regarding working hours. The analysis of product groups also provides an indication of an increased risk in this area. For the prioritized risk area of occupational health and safety, the DB Code of Conduct for Business Partners already contains corresponding guidelines, which are verified through risk-based reviews (e.g. via EcoVadis ratings) and audits of suppliers. Due to this year's prioritization, particular focus will be placed on compliance with occupational safety and security instructions as well as working hours at suppliers of certain product groups, for example through discussions and awareness-raising workshops with relevant decision-makers in the next year.

Changes in priority risks based on future or ad hoc risk analyses will be published in the next update of the policy statement.

V. Expectations of employees and business partners

When it comes to complying with human rights and environmental due diligence obligations, DB Engineering & Consulting has high expectations of its own actions and those of its business partners. Considering the priority risks identified in Section IV and in affirmation of the commitment to sustainable and responsible corporate governance set out in Section II, the following expectations apply:

DB Engineering & Consulting is committed to conducting its business activities in an ethically and legally impeccable manner and to aligning them with the principles set out in this policy statement. This commitment is inextricably linked to the way in which DB Engineering & Consulting operates. In its business activities, DB Engineering & Consulting's complies with applicable law and respects internationally recognized human rights and environmental standards.

The commitment to respect human rights and the environment is already reflected in the internal code of conduct ([Corporate Principles on Ethics](#)), which sets out binding standards and expectations for everyday behavior. All management board members, managing directors, executives, and employees are committed to the principles laid down in the internal code of conduct. As role models, managers have a special obligation to uphold these principles.

In implementing the legal obligations under the LkSG, employees are expected to contribute to the best possible fulfillment of human rights and environmental due diligence obligations through their daily decisions.

DB Engineering & Consulting's is aware that its responsibility extends beyond its own actions. Accordingly, high standards are not only applied within DB Engineering & Consulting itself, but social and environmental standards are also demanded of its business partners. They are expected to conduct their business activities with integrity, implement appropriate processes to respect human and environmental rights, and take suitable measures to address the expectations of DB Engineering & Consulting along their supply chains.

The specific requirements and principles for working with business partners are set out in the [DB Code of Conduct for Business Partners](#). Suppliers and other business partners commit to complying with this code of conduct or equivalent requirements.

To ensure that suppliers and business partners adhere to the same high standards and communicate these standards throughout their supply chains, close cooperation with them is maintained. Transparency and the exchange of information are promoted to ensure that expectations are understood and met. Suppliers and business partners are expected to act honestly, responsibly, transparently, and fairly. Part of these expectations is that suppliers and business partners provide information on request on how they comply with DB Engineering & Consulting's principles. If DB Engineering & Consulting's own actions lead to a situation that makes it difficult for suppliers to comply with these principles, business partners are encouraged to proactively inform DB Engineering & Consulting. The aim is to find suitable solutions together.

VI. Continuous development of due diligence processes

The implementation of human rights and environmental due diligence obligations is an ongoing process. This policy statement will therefore be reviewed annually and on an ad hoc basis, and updated immediately if, for example, changed or expanded risks are identified.

Further information can be found at <https://nachhaltigkeit.deutschebahn.com/en/social-responsibility/human-rights>
and <https://db-eco.com/en/corporate-social-responsibility/>



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