

California Transparency in Supply Chains Act Disclosure Statement for Fiscal Year 2024

Koppers is a leading integrated global provider of treated wood products, wood treatment chemicals and carbon compounds. Our products and services are used in a variety of niche applications in a diverse range of end-markets, including the railroad, specialty chemical, utility, residential lumber, agriculture, aluminum, steel, rubber, and construction industries. We serve our customers through a comprehensive global manufacturing and distribution network, with manufacturing capabilities located in North America, South America, Australasia and Europe.

Koppers remains committed to safety in our supply chain as we strive to be the most valued supplier of quality products and services in the industries we serve. As set forth in the [Koppers Code of Conduct](#), we commit to conducting our business in an ethical and responsible manner that supports and respects the protection of human rights, and we desire to do business with partners who aspire to conduct their business in a similar manner. Koppers upholds high ethical standards and values, which include prohibiting illegal or unethical employment or business practices, including child labor, forced labor, or other forms of slavery or human trafficking.

Additional information can be located on our website, www.koppers.com.

Verification

Koppers has established RC 14001 compliant policies, processes, and procedures that start from the premise that full compliance with all applicable legal requirements is the minimum level of performance. This standard requires that Koppers, commensurate with risk, have systems to qualify and periodically review carriers, suppliers, distributors, customers, contractors, and third party providers based on, among other things, safety, health and environmental performance. Qualification of our “high-risk” carriers, suppliers, distributors, customers, contractors, and third party partners provides Koppers with a method to review our business partners’ commitment to safety, health and environmental performance. This process involves reviewing a third party partner’s management system, workers compensation loss history, OSHA incident rates, job related fatalities, recent regulatory citations (i.e., OSHA, EPA and DOT), insurance policies and other items by region such as whether the third party has a written safety policy, proof of competency (including employee training records), method statements relevant to the work to be carried out, risk assessments on the proposed project, and a review of other regulatory requirements applicable to the third party. This management system also requires these business partners certify to regulatory compliance and provide Koppers with a right to audit compliance with our requirements. While RC 14001 directs a certain level of regulatory compliance, which includes compliance with applicable labor laws, it does not contain requirements relating to human trafficking or slave labor specifically. Koppers does not utilize a third party to perform its verification processes.

Audits

The RC 14001 management system provides Koppers with a method to review our business partners’ commitment to safety, health and environmental performance and requires our business partners to provide Koppers with a right to audit compliance with our requirements. On a periodic basis, our third party partners are to provide a summary of their ongoing health and safety performance, including an evaluation of health and safety incident history and a description of corrective actions taken. Our policies also require that, on a periodic basis, we audit a sample of third party partners to review representations and documentation reported by

the third party partner. While these assessment methodologies include an evaluation of safety, health and environmental performance and regulatory compliance, including with applicable labor laws, the above-mentioned audits do not include specific human trafficking and slavery assessments.

Certification

The RC 14001 management system requires, commensurate with risk, the qualification and periodic review of our third party partners, including requiring our direct business partners to certify to regulatory compliance with a focus on employee safety, health and environmental performance. In addition, our standard purchase order terms and conditions require compliance with all applicable laws, including language specifically requiring compliance with all applicable anti-slavery, human rights, human trafficking and labor laws. We also generally require a covenant in any other contract with a supplier that the supplier will act in accordance with all applicable law. To the extent that we have not entered into formal contracts with our suppliers, we do not believe we conduct business with suppliers that violate our ethics standards but we do not require specific certification from those suppliers at this time.

Internal Accountability

Koppers and its subsidiaries are committed to conducting business in accordance with our [Corporate Values](#). We expect every employee, manager, executive, and director of the company to uphold the highest standards of ethics, compliance, and transparency. Our goal is to act with honesty and integrity, across our global operations and in all business and community dealings. These expectations are set forth in the [Koppers Code of Conduct](#) and reflected in our [sustainability efforts](#) and include our position condemning illegal or unethical employment or business practices, including child labor, forced labor, or other forms of slavery or human trafficking.

Koppers Code of Conduct requires employees, managers, executives, and directors of the company to obey the law and to assist the company in doing business in full compliance with the law, including laws related to forced, compulsory and child labor, and human trafficking in all locations where the company operates. In order to help employees understand Koppers fair labor requirements, each employee receives mandatory Code of Conduct training on an annual basis. We provide all employees with the opportunity and means to raise concerns about potential violations of our Code of Conduct or the law by reporting such violations to a Compliance Officer or management or through an anonymous phone and email compliance line. Violations of the Code of Conduct or the law are not tolerated or condoned, and can be grounds for suspension or termination of employment. No one person or department holds the responsibility for monitoring compliance with company standards regarding human trafficking or slave labor.

Training

Every Koppers employee receives annual training on our Code of Conduct and certain relevant employees receive initial and periodic RC 14001 management system awareness training. We do not have a specific training process or programs for managers or employees specifically regarding human trafficking and slavery with respect to mitigating risks within our supply chain.