

Marc O'Polo

EST. IN STOCKHOLM

MARC O'POLO POLICY STATEMENT FOR HUMAN RIGHTS

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OUR COMMITMENT TO RESPECTING HUMAN RIGHTS

We are convinced that sustainable and ethically responsible conduct is the basis for long-term business success. It is one of Marc O'Polo's core values to take responsibility for the impact of our own business activities. We are committed to respecting human rights along our value chain and working towards the implementation of these rights.

In awareness of our corporate responsibility, we have anchored human rights and environmental due diligence processes as an integral part of our organization and in our relationships with our business partners, which are constantly reviewed and further developed. "Marc O'Polo" or the "Marc O'Polo Group" refers to Marc O'Polo SE and all companies that are - directly or indirectly - affiliated with Marc O'Polo SE within the meaning of Sections 15 et seq. German Stock Corporation Act (Aktengesetz - AktG). This policy statement is applicable to all affiliated companies of Marc O'Polo SE.

We base our actions on the following internationally recognized standards and guidelines:

- United Nations Universal Declaration of Human Rights
- Conventions and Core Labour Standards of the International Labour Organization (ILO) on labour and social standards
- United Nations Guiding Principles on Business and Human Rights
- OECD Guidelines for Multinational Enterprises
- UNICEF Principles on the Rights of the Child and Business Conduct
- United Nations Convention on the Rights of the Child
- United Nations Convention on the Elimination of All Forms of Discrimination against Women
- Environmental standards in the form of the Minamata Convention, the Stockholm Convention on Persistent Organic Pollutants and the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal

1. OUR RISK MANAGEMENT

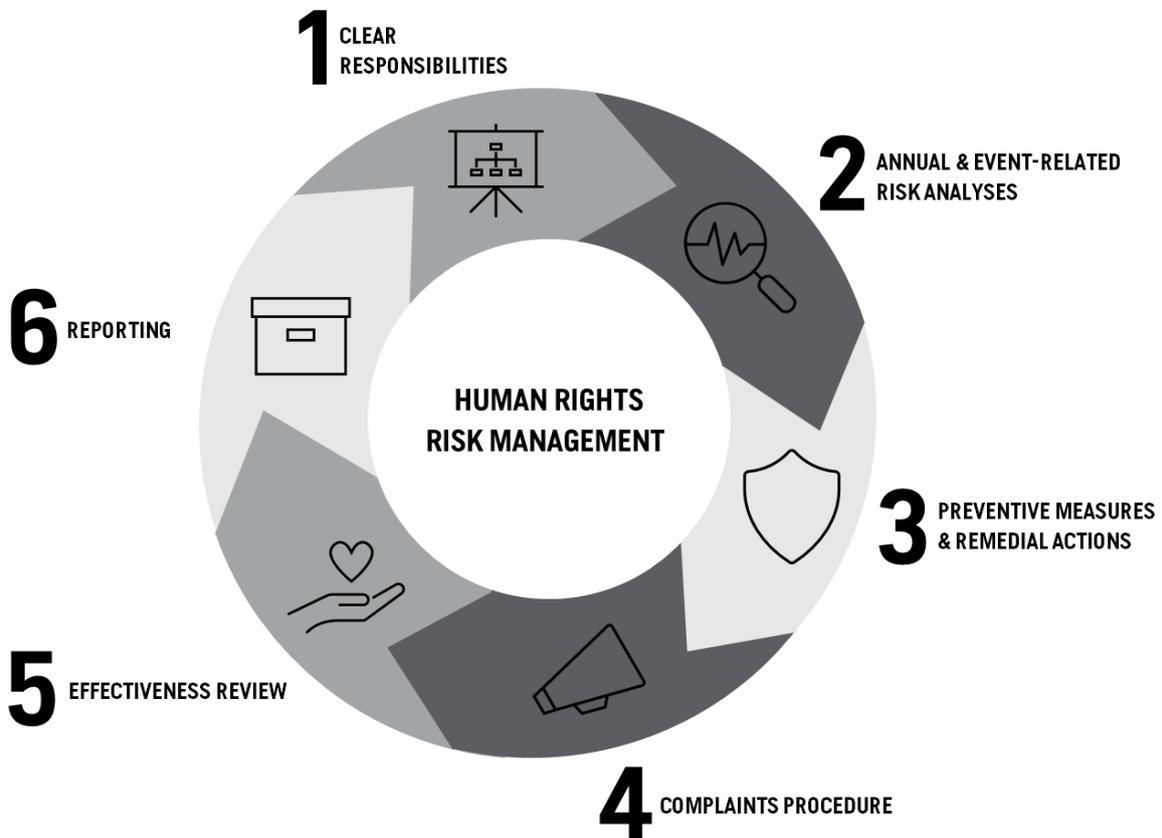
As part of our human rights risk management system, we have defined clear responsibilities at Marc O'Polo. The entire Management Board is responsible for respecting human rights in its own business area as well as in the supply chain and determines the respective topic-specific responsibilities within the organization.

The Marc O'Polo Human Rights Committee, which is made up of employees from the Corporate Social Responsibility, Legal and Controlling/Risk Management departments, is responsible for monitoring risk management.

Responsibility for the operational implementation of human rights and environmental due diligence obligations lies with the relevant departments. The department Sustainability in the Supply Chain is responsible for risk management in the supplier network, while the department Human Resources is responsible for due diligence processes in the own business area. Other departments are involved in the operational implementation of the human rights strategy.

In order to integrate human rights-related and environmental-related aspects as essential components of our organization, Marc O' Polo has embedded human rights and environmental due diligence processes both in our own business area and in our relationships with business partners, which are based on the requirements of the German Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains (Lieferkettensorgfaltspflichtengesetz – LkSG).

For this reason, we have set up a risk management system consisting of the following processes:



In our due diligence processes, we prioritize the areas where there is the greatest human rights-related and environment-related risk and where we can exert our greatest influence.

We view respect for human rights as an ongoing process that we continuously develop based on the findings of our effectiveness review and depending on changing contextual conditions.

We expect our employees to respect human rights in their daily work. We expect our business partners and their employees to comply with the ethical and legal principles set out in our Code of Conduct. In addition, our business partners must carefully select the suppliers that are involved in activities for Marc O'Polo, inform them of the principles set out in our Code of Conduct or equivalent principles and work towards ensuring that these are also complied with by their suppliers.

2. OUR RISK ANALYSIS

As part of our risk analysis, we identify human rights-related and environment-related risks in connection with our business activities, both at our own sites and at our direct suppliers. Risks are assessed on the basis of industry and country risks, which are included in the assessment in the form of relevant indices. The results of this abstract risk analysis are then checked for plausibility and the risks are further weighted and prioritized. Our ability to influence the party directly responsible for a potential violation as well as the expected severity and probability of occurrence of potential violations play an important role here. We also look at the measures and processes that the supplier has already implemented to respect human rights. The risk analyses described are carried out annually and on an ad hoc basis. If we obtain substantiated knowledge at indirect business partners, we carry out risk analyses as well.

We have identified and prioritized the following human rights-related and environment-related risks:

- Violation of the prohibition of child labor
- Violation of the prohibition on forced labor and all forms of slavery
- Disregard for occupational health and safety and work-related health hazards
- Disregard for freedom of association and the right to collective bargaining
- Violation of the prohibition of unequal treatment in employment
- Violation of the prohibition of withholding an appropriate wage
- Destruction of the natural basis of life through water pollution and excessive water consumption

The results of the analysis of human rights-related and environment-related risks have an impact on the processes for selecting suppliers and form the basis for implementing appropriate measures both in our own business area and with our direct business partners.

The following potentially affected groups of people are the focus of our efforts to respect human rights: our own employees at national and international locations, employees of our direct and indirect business partners and local communities. We are aware that there are vulnerable groups within these groups of people that are particularly worthy of protection.

3. OUR PREVENTIVE MEASURES AND REMEDIAL ACTIONS

The aim of our preventive and remedial measures is to protect affected groups of people and to avoid, eliminate or minimize adverse human rights-related and environment-related impacts and risks. We derive our preventive and remedial measures from the risk analysis, the complaints procedure and audits in order to promote respect for human rights in our own business and in our supply chain.

With our Marc O'Polo Business Partner Code of Conduct, which applies to our own employees, among others, we create the necessary awareness for the respect of human rights in our own business area. The Marc O'Polo Business Partner Code of Conduct also applies to service providers and suppliers of our indirect procurement as it is part of the contracts and, therefore, consent is a prerequisite for a contractual relationship.

With our Marc O'Polo Supplier Code of Conduct, we define our ethical and legal principles for our merchandise suppliers, which they must recognize as part of the contractual relationship. They must also contractually agree to the implementation of risk-based preventive measures. For identified risk suppliers, we carry out audits in accordance with the amfori BSCI or Fair Wear Foundation standard and, based on the results, derive further measures, such as trainings. In addition, where possible, we rely on long-term partnerships with our suppliers as well as producers and continuously develop our purchasing practices. We are involved in multi-stakeholder and industry initiatives such as the Fair Wear Foundation, amfori BSCI, ZDHC, Cascale and the Leather Working Group to ensure the holistic and long-term minimization of human rights-related risks.

In case we identify human rights-related or environment-related violations in our own business area, we will bring the violation to an end by adjusting our processes and activities. If we contribute to human rights-related violations through our business activities with direct and indirect business partners or are indirectly associated with them, we endeavor to eliminate these appropriately and compensate for them in a timely manner. As part of corrective and preventive action plans, we require our suppliers to eliminate the violation promptly, to implement appropriate preventive measures and enter into a continuous improvement process with our suppliers.

4. OUR COMPLAINTS PROCEDURE

Despite great diligence with regard to human rights, we are aware that violations can occur. Appropriate and effective complaints management is therefore an important part of the Marc O'Polo human rights strategy.

The aim of our complaints procedure is to become aware of grievances in our own business area and in the supply chain at an early stage and to initiate effective remedial measures as a responsible company.

We have implemented a complaints procedure through which employees, business partners, suppliers, customers and other potentially affected groups of people can report violations to us at any time.

The portal is a protected and secure reporting channel that can be used anonymously and guarantees maximum confidentiality (<https://marc-o-polo.hintbox.eu>).

In addition, our membership of the multi-stakeholder organization Fair Wear in the high-risk area of the supply chain provides the workers of our Tier 1 suppliers with the Fair Wear complaints mechanism, which enables them to report violations anonymously by phone or email, largely in the local language.

We follow up on all reported information and substantiated suspicions of possible human rights-related and environment-related risks and violations in accordance with a reporting and investigation process described in [the Rules of Procedure](#). The responsible complaints office is the Marc O'Polo Human Rights Committee. The committee processes all reports of actual or potential violations of human rights-related and environment-related standards at Marc O'Polo as well as in our supply chain (including direct and indirect suppliers) and respects the confidentiality of reports as well as the anonymity of whistleblowers. The aim is to resolve every complaint together with those affected and those responsible.

5. OUR EFFECTIVENESS REVIEW

We will review the effectiveness of our measures and processes, including our complaints procedure, on a regular and ad hoc basis using defined effectiveness criteria. When designing measures and processes to address prioritized human rights-related issues or confirmed incidents, the objective to be achieved by these measures or processes is defined in advance. If measures or processes prove not to be effective, we adapt them.

6. OUR REPORTING

In our annual sustainability report, we inform the public about our human rights-related and environment-related due diligence processes and their effectiveness. In it, we report on the material human rights-related and environment-related risks we have identified as a result of our business activities within our own business area and along the global supply chain. We also describe the preventive and remedial measures we have implemented as part of our due diligence process.

This is based on continuous internal documentation on the fulfillment of our due diligence obligations and the retention of this documentation for at least seven years.

The Human Rights Committee, which consists of representatives from the Legal, Controlling and CSR departments, reviews the Policy Statement at least once a year, as well as on an ad hoc basis, to ensure that it is up to date and updates it as necessary.

Maximilian Böck - CEO Marc O'Polo SE

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