

Marc O'Polo

EST. IN STOCKHOLM

MARC O'POLO WHISTLEBLOWING AND COMPLAINTS PROCEDURE

Stand: 15.07.2026

INHALTSVERZEICHNIS

1.	KEY INFORMATION AT A GLANCE	3
2.	PURPOSE OF THE WHISTLEBLOWING AND COMPLAINTS PROCEDURE	4
3.	SCOPE	4
4.	APPLICATION	4
4.1	WHO CAN SUBMIT REPORTS?	4
4.2	WHAT CAN BE REPORTED?	5
4.3	REPORTING CHANNELS	6
5.	PRINCIPLES OF THE WHISTLEBLOWING AND COMPLAINTS PROCEDURE	7
5.1	CONFIDENTIALITY AND ANONYMITY	7
5.2	PROTECTION AGAINST RETALIATION	8
5.3	PROTECTION OF PERSONS CONCERNED	8
5.4	DATA PRIVACY	8
6.	STRUCTURE AND PROCESS OF THE WHISTLEBLOWING AND COMPLAINTS PROCEDURE	8
6.1	RECEIPT AND INITIAL ASSESSMENT OF REPORTS	9
6.2	ASSESSMENT OF REPORTS	9
6.3	FOLLOW-UP MEASURES AND FEEDBACK	9
6.4	CLOSURE AND DOCUMENTATION	9
7.	EFFECTIVENESS REVIEW	9

1. KEY INFORMATION AT A GLANCE

WHAT IS THIS PROCEDURE FOR?

This Procedure enables the reporting of potential violations of applicable laws, internal policies or ethical standards, as well as human rights or environmental risks or violations in connection with Marc O'Polo's business activities or supply chain.

WHO CAN SUBMIT REPORTS?

Internal and external persons may submit reports through the Whistleblowing and Complaints Procedure. Reports may also be submitted anonymously.

HOW CAN I SUBMIT A REPORT?

- via the digital Whistleblowing and Complaints System
- additionally, through external complaints channels for the product supply chain
- alternatively, through external public reporting authorities

WHAT HAPPENS NEXT?

- Acknowledgement of receipt
- Initial assessment of the report
- Appropriate follow-up measures are taken where necessary
- Feedback is provided in accordance with applicable legal requirements

AM I PROTECTED?

- Confidentiality
- Protection against retaliation
- Fair treatment of all persons involved

WHEN SHOULD THIS PROCEDURE NOT BE USED?

- Questions or complaints relating to Marc O'Polo products → Customer Service

IMPORTANT:

This overview is intended as a quick reference only and summarises the key aspects of the Procedure. The provisions of this Procedure shall prevail.

2. PURPOSE OF THE WHISTLEBLOWING AND COMPLAINTS PROCEDURE

Marc O’Polo is committed to conducting its business in a lawful, responsible and ethical manner. The purpose of this Procedure is to enable the early identification, appropriate handling and effective follow-up of reports concerning actual or potential violations of applicable laws, internal policies or ethical standards, as well as human rights or environmental risks and violations within Marc O’Polo’s own business operations and supply chain.

The Whistleblowing and Complaints Procedure supports compliance with applicable legal requirements, in particular the German Whistleblower Protection Act (Hinweisgeberschutzgesetz – HinSchG) and the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG). At the same time, it helps identify risks and misconduct at an early stage, prevent harm to people, the environment and Marc O’Polo, and promote the continuous improvement of the Company’s business practices.

Marc O’Polo ensures that all reports are handled objectively, fairly and confidentially. Reporting persons are protected against retaliation in accordance with applicable legal requirements. The aim is to effectively address identified violations or risks, prevent their recurrence and implement appropriate preventive measures.

The Procedure is open to all internal and external persons who have obtained information about potential compliance violations or human rights or environmental risks or violations in connection with Marc O’Polo’s business activities or supply chain. Reports may also be submitted anonymously.

Terminology: For the sake of readability, the term “report” is used throughout this Procedure. Unless otherwise stated, it also includes complaints within the meaning of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG).

3. SCOPE

This Procedure applies to all Marc O’Polo companies and business units. It governs the Whistleblowing and Complaints Procedure and sets out the principles and process for the receipt, handling and follow-up of reports.

4. APPLICATION

This section describes the scope of the Whistleblowing and Complaints Procedure. It explains who may submit reports, which matters can be reported and which reporting channels are available.

4.1 WHO CAN SUBMIT REPORTS?

The Whistleblowing and Complaints Procedure is open to all internal and external persons who have obtained information about potential violations of applicable laws, internal policies or ethical standards, as well as human rights or environmental risks or violations in connection with Marc O’Polo’s business activities or supply chain and wish to report such information. Reports may also be submitted

anonymously. To facilitate an appropriate assessment of the reported matter, reporting persons are encouraged to provide as much relevant information as possible.

4.2 WHAT CAN BE REPORTED?

A report may be submitted where there are reasonable grounds to believe that an actual or potential violation of applicable laws, internal policies or ethical standards, or a human rights or environmental risk or violations has occurred or may occur, provided that it relates to Marc O'Polo's business activities or supply chain.

Reporting persons are not required to provide proof of the reported matter at the time of submitting a report. It is sufficient that they have reasonable grounds to believe that the reported information is true. Suspicions or information obtained from third parties may also be reported, provided that they are clearly identified as such. Reporting persons should refrain from knowingly or grossly negligently reporting false information.

Reports may relate in particular to the following matters:

COMPLIANCE-VIOLATIONS

- Criminal offences or administrative offences, such as corruption, fraud, embezzlement, extortion, theft or document forgery
- Violations of antitrust and competition laws
- Violations of anti-money laundering and counter-terrorist financing regulations
- Violations of product safety and product compliance requirements
- Violations of environmental regulations and sustainable business practices
- Violations of labour laws, occupational health and safety requirements or anti-discrimination laws
- Conflicts of interest or unfair business practices
- Violations of export control, embargo and sanctions regulations
- Violations of data protection or the protection of personal data
- Violations of internal policies, ethical standards or the Marc O'Polo Code of Conduct

HUMAN RIGHTS AND ENVIRONMENTAL RISKS OR VIOLATIONS

- Human rights or environmental risks or violations within Marc O'Polo's own business operations or supply chain

Marc O'Polo takes all reports seriously. Reports are assessed objectively and confidentially, and, where necessary, appropriate follow-up measures are taken to stop or minimise identified violations or risks and to prevent their recurrence.

MATTERS THAT SHOULD NOT BE REPORTED THROUGH THE WHISTLEBLOWING CHANNEL

Certain matters are subject to other communication or contact channels and should therefore not be reported through the Whistleblowing and Complaints Procedure.

Questions or enquiries relating to Marc O'Polo products, including product quality complaints, should be directed to **Customer Service**.

Reports that do not fall within the scope of this Procedure will not be processed through the Whistleblowing and Complaints Procedure. Where possible and legally permissible, the reporting person will be informed accordingly.

4.3 REPORTING CHANNELS

Marc O’Polo provides various reporting channels through which reports can be submitted confidentially and, if desired, anonymously. Different reporting channels are available depending on the nature of the report and the reporting person.

4.3.1 WHISTLEBLOWING AND COMPLAINTS SYSTEM

The digital Whistleblowing and Complaints System (Hintbox) is Marc O’Polo’s central reporting channel for reports. The system enables the confidential and, if desired, anonymous submission of reports concerning compliance violations as well as human rights or environmental risks or breaches of duty in connection with Marc O’Polo’s business activities or supply chain. The Whistleblowing and Complaints System is available worldwide and can be used free of charge. Reports may be submitted in various languages. The internal reporting office is managed by Marc O’Polo’s Corporate Compliance Manager. All reports are handled confidentially and in accordance with a consistent procedure.

The reporting channel can be accessed via the following link or the QR code below:



<https://marc-o-polo.hintbox.eu/>

The more detailed the information provided in a report, the easier it is to assess the reported matter. Where possible, reports should include the following information:

- Date and time of the incident
- Description of the facts and circumstances
- Name and role of the persons concerned (if known)
- Connection to Marc O’Polo
- Available evidence or other supporting information
- Contact details of the reporting person (optional)

Providing contact details is voluntary. Even where a report is submitted anonymously, feedback and further communication are possible via the secure mailbox within the Whistleblowing and Complaints System.

4.3.2 EXTERNAL COMPLAINTS CHANNELS FOR THE SUPPLY CHAIN

For reports concerning human rights risks or violations in connection with the production of products for Marc O'Polo, additional external complaints channels are available alongside the internal Whistleblowing and Complaints System. These channels are operated by multi-stakeholder initiatives of which Marc O'Polo is a member. They provide workers in the supply chain, as well as other potentially affected persons, with the opportunity to submit reports confidentially, free of charge and, if desired, anonymously.

FAIR WEAR COMPLAINTS MECHANISM

Reports concerning human rights or labour rights risks and violations in production facilities may also be submitted through the Fair Wear Complaints Mechanism.

Further information on the Fair Wear Complaints Mechanism is available at:

<https://www.fairwear.org/programmes/complaints>

RSC / RMG SUSTAINABILITY COUNCIL (RSC) – FORMERLY BANGLADESH ACCORD

Reports concerning occupational health and safety in production facilities in Bangladesh may also be submitted through the RMG Sustainability Council (RSC) Complaints Mechanism. The RSC investigates reports relating to occupational health and safety and, where appropriate, forwards reports concerning other matters to the respective company for further handling.

Further information on the complaints mechanism and the available contact options can be found at:

<https://rsc-bd.org/osh-complaint/>

4.3.3 EXTERNAL PUBLIC REPORTING AUTHORITIES

In addition to the internal reporting channels, reports may also be submitted to external public reporting authorities. In Germany, the Federal Office of Justice ([Bundesamt für Justiz](#)) is the competent external reporting authority. The use of external public reporting authorities does not affect the possibility of submitting reports through Marc O'Polo's Whistleblowing and Complaints System.

5. PRINCIPLES OF THE WHISTLEBLOWING AND COMPLAINTS PROCEDURE

5.1 CONFIDENTIALITY AND ANONYMITY

Marc O'Polo treats all reports confidentially. The identity of the reporting person is protected in accordance with applicable legal requirements and will only be disclosed to persons responsible for receiving and handling reports or carrying out follow-up measures, to the extent necessary for the handling of the report. The same protection applies to the identity of persons concerned by a report and any other individuals mentioned in a report.

Reports may be submitted anonymously if desired. Anonymous communication is possible via the digital Whistleblowing and Complaints System. When submitting an anonymous report, the reporting person receives individual access to the Whistleblowing and Complaints System. Through this secure access, they can respond to follow-up questions, monitor the status of their report and communicate anonymously with the internal reporting office throughout the procedure. The access credentials should therefore be kept in a safe place.

Exceptions to the confidentiality obligation may arise where disclosure is required by law or where the reporting person has expressly consented to the disclosure of their identity.

5.2 PROTECTION AGAINST RETALIATION

Marc O'Polo does not tolerate any form of disadvantage or retaliation against persons who submit reports in good faith. This also applies to the threat or attempted use of such measures. Marc O'Polo protects reporting persons against retaliation in accordance with applicable legal requirements. This protection also applies where a report is not substantiated, provided that the reporting person had reasonable grounds to believe that the reported information was true at the time the report was submitted.

Persons who knowingly or through gross negligence report false information are not entitled to this protection and may be subject to legal or other consequences.

5.3 PROTECTION OF PERSONS CONCERNED

Reports are assessed objectively, impartially and in accordance with the principle of the presumption of innocence. Persons concerned by a report will, in accordance with applicable legal requirements and provided that this does not jeopardise the investigation, be informed of the allegations made against them and given the opportunity to respond. Where a report is found to be unfounded, any personal data collected in connection with the report will be deleted in accordance with applicable legal requirements.

5.4 DATA PRIVACY

Personal data will only be processed to the extent necessary for the receipt, handling and documentation of reports. Marc O'Polo processes personal data in accordance with applicable data protection laws and complies with the applicable statutory retention and deletion periods.

Data subjects may exercise their rights under applicable data protection laws in accordance with the relevant legal provisions. If you have any questions regarding the processing of personal data, please contact Marc O'Polo's Data Protection Officer at datenschutz@marc-o-polo.com

Further information on data protection is available at: <https://marc-o-polo.hintbox.eu/privacy-system>

6. STRUCTURE AND PROCESS OF THE WHISTLEBLOWING AND COMPLAINTS PROCEDURE

Upon receipt of a report, it is assessed and handled in accordance with a consistent procedure. Marc O'Polo aims to ensure that all reports are handled objectively, confidentially and in a timely manner, and that appropriate follow-up measures are taken.

6.1 RECEIPT AND INITIAL ASSESSMENT OF REPORTS

Upon receipt of a report, an acknowledgement of receipt will be provided within seven days. The report will then undergo an initial assessment to determine whether it falls within the scope of this Procedure and whether there are sufficient indications of a potential violation or risk. Where necessary, the reporting person may be contacted to clarify the reported matter further.

6.2 ASSESSMENT OF REPORTS

Where the initial assessment indicates that a report may fall within the scope of this Procedure, an objective and confidential assessment of the reported matter will be initiated. Where necessary for the handling of the report, relevant internal functions or external experts may be involved. Persons concerned will be given the opportunity to respond, provided that this does not jeopardise the purpose of the investigation. Throughout the assessment, both incriminating and exonerating circumstances will be taken into account.

6.3 FOLLOW-UP MEASURES AND FEEDBACK

Where a reported matter is substantiated or further action is required, appropriate follow-up measures will be taken. Depending on the circumstances of the individual case, these may include internal investigations, measures to stop or minimise violations or risks, as well as other appropriate preventive or remedial measures.

The reporting person will be informed about the progress of the procedure and any follow-up measures taken or envisaged, to the extent legally permissible and practicable. Feedback will generally be provided no later than three months after acknowledgement of receipt of the report.

6.4 CLOSURE AND DOCUMENTATION

Upon completion of the procedure, the report, the assessment carried out and any follow-up measures taken will be documented confidentially. The documentation will be retained in accordance with applicable data protection laws as well as the applicable statutory retention and deletion periods.

Where a report is found to be unfounded or the reported matter cannot be sufficiently substantiated, the procedure will be closed accordingly. All reports are handled carefully, fairly and objectively, regardless of the outcome.

7. EFFECTIVENESS REVIEW

Marc O'Polo regularly reviews the effectiveness of the Whistleblowing and Complaints Procedure and conducts additional reviews whenever necessary. Where appropriate, the Procedure is continuously improved. In particular, Marc O'Polo assesses whether the Procedure enables reports to be handled effectively, confidentially and fairly, and whether it ensures accessible reporting channels for both internal and external reporting persons.

DOCUMENT INFORMATION

Title	Marc O'Polo Whistleblowing and Complaints Procedure
Version:	1.0
Effective Date:	15.07.2026

LANGUAGE NOTICE

This Procedure is available in German and English. The English version is provided for convenience only. In the event of any inconsistency or discrepancy between the English and the German version, the German version shall prevail.



MARC O'POLO SE
HOFGARTENSTRASSE 1 83071 STEPHANSKIRCHEN GERMANY
T +49 8036 90-0
F +49 8036 90-1890
INFO@MARC-O-POLO.COM
MARC-O-POLO.COM

REGISTER COURT: TRAUNSTEIN HRB 31384 VAT REG. NO. DE182 221 627
MANAGING DIRECTORS: MAXIMILIAN BÖCK, SUSANNE SCHWENGER, DR. PATRIC SPETHMANN, MARKUS STAUDE-SKOWRONEK
ALLGEMEINE GESCHÄFTSBEDINGUNGEN: [HTTPS://COMPANY.MARC-O-POLO.COM/AGB](https://company.marc-o-polo.com/agb)