



Human Rights and Environmental Policy ABOUT YOU

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Introduction: Our commitment to respect human rights and the environment

ABOUT YOU¹ is committed to respecting and supporting the dignity and well-being of its employees, the workers in its value chains, the communities in which we operate, those affected by our business activities and the protection of the environment. We take responsibility for compliance with human rights and environmental standards as set out in the German **Supply Chain Due Diligence Act**², the UN Guiding Principles on Business and Human Rights, the United Nations Global Compact, the OECD Guidelines for Multinational Enterprises and the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Industry. We are committed to enforcing the principles of the ILO conventions for our own employees, workers in value chains, communities in which we operate and those affected by our business activities. We also undertake to comply with the following conventions:

1. Convention No. 29 of the International Labour Organization of 28 June 1930 concerning Forced or Compulsory Labour (ILO Convention No. 29);
2. of the Protocol of 11 June 2014 to Convention No. 29 of the International Labour Organization of 28 June 1930 concerning Forced or Compulsory Labour;
3. Convention No. 87 of the International Labour Organisation of 9 July 1948 concerning Freedom of Association and Protection of the Right to Organise, as amended by the Convention of 26 June 1961 (ILO Convention No. 87);
4. Convention No. 98 of the International Labour Organisation of 1 July 1949 concerning the Application of the Principles of the Right to Organise and to Bargain Collectively, as amended by the Convention of 26 June 1961 (ILO Convention No. 98);

ABOUT YOU will in particular

- respect the right of employees to form and join trade unions - or to refrain from doing so - and to bargain collectively in a free and democratic manner, without distinction of any kind and regardless of gender,
- ensure meaningful representation of all employees without distinction and regardless of gender,
- not discriminate against employees on the basis of their trade union membership,
- not prevent employee representatives and recruitment agencies from gaining access to employees in the workplace or making contact with them,
- respect this principle by allowing employees to freely elect their own representatives with whom the company can engage in dialogue on workplace issues when operating in countries where trade union activity is illegal or where free and democratic trade union activity is not permitted.

¹ ABOUT YOU Holding SE and its subsidiaries, hereinafter collectively referred to as ABOUT YOU.

² Hereinafter referred to as GSCDDA.

5. the International Labour Organization Convention No. 100 of 29 June 1951 concerning Equal Remuneration for Men and Women Workers for Work of Equal Value (ILO Convention No. 100);
6. Convention No. 105 of the International Labour Organization of 25 June 1957 concerning the Abolition of Forced Labour (ILO Convention No. 105);
7. Convention No. 111 of the International Labour Organisation of 25 June 1958 concerning Discrimination in Respect of Employment and Occupation (ILO Convention No. 111);
8. Convention No. 138 of the International Labour Organisation of 26 June 1973 concerning the minimum age for admission to employment (ILO Convention No. 138);
9. the International Labour Organization Convention No. 182 of 17 June 1999 concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour (ILO Convention No. 182);
10. of the International Covenant on Civil and Political Rights of 19 December 1966,
11. of the International Covenant of 19 December 1966 on Economic, Social and Cultural Rights;
12. of the Minamata Convention on Mercury of 10 October 2013 (Minamata Convention);
13. of the Stockholm Convention of 23 May 2001 on Persistent Organic Pollutants (POPs Convention), last amended by the decision of 6 May 2005 (Federal Law Gazette 2009 II p. 1060, 1061)
14. of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal of 22 March 1989 (Basel Convention), last amended by the Third Ordinance amending the Annexes to the Basel Convention of 22 March 1989 of 6 May 2014.

ABOUT YOU wants to build and strengthen lasting and stable partnerships. It is important to us that all stakeholders - customers, employees and business partners - experience ABOUT YOU as a company that values human and labor rights, ethical business conduct, diversity and inclusion, and our planet as a whole. We also believe that integrity and transparency are the foundation of a healthy corporate culture.

Our policy sets out the overarching principles for the respect and management of human rights and environmental due diligence³, which we embed in our operating standards and management practices. In addition to this policy, we communicate our expectations for ethical

³ Where this policy refers to "environmental due diligence obligations/risks" or "environmental rights", this refers to the environmental obligations specified in the GSCDDA under Section 2 para. 3 GSCDDA, i.e. products containing mercury (Minamata Convention), persistent organic pollutants (Stockholm Convention) and hazardous waste (Basel Convention).

behavior through our internal Business Code of Ethics⁴ and through our Code of Conduct for Business Partners⁵, which is part of our contractual agreements with all business partners.

ABOUT YOU complies with all laws and regulations, both in the markets in which we operate and in those that are necessary for our business activities. Where there are conflicts or differences between internationally recognized human rights and environmental standards and national laws, we will implement processes that respect the higher of the two standards.

ABOUT YOU will regularly assess and review its approach to due diligence, strive for continuous improvement and seek insights and challenges from both internal and external experts.

ABOUT YOU will publicize this policy on the company website, make it available to its own employees and business partners and include it in mandatory training courses.

Scope of application: What does this policy apply to?

This policy applies to all activities of ABOUT YOU, to ABOUT YOU's subsidiaries, to the companies in which ABOUT YOU holds a majority stake and to facilities that ABOUT YOU manages. In addition, this policy sets out the expectations and requirements that ABOUT YOU has towards all business partners in its supply chain, including suppliers, service providers, platform partners, distributors, consultants, agents, and subcontractors.

At ABOUT YOU, we expect our business partners and other parties whose own impacts may be directly related to our business activities, products or services to respect and not violate human rights and environmental rights. We will not tolerate or condone human rights abuses in any part of our business or value chain. We will take all allegations that human and environmental rights are not adequately respected seriously and investigate potential and actual human and environmental rights violations to act accordingly. This process is supported by continuous engagement and co-operation with our stakeholders.

Procedure: How do we implement risk management?

The responsibilities for implementing the GSCDDA were defined in the Corporate Sustainability, Group Risk & Control and Legal & Compliance departments.

The Human Rights and Environmental Officer (HREO), who heads the Corporate Sustainability team, is responsible for monitoring risk management. The HREO will report regularly to the Management Board on progress and impacts. The HREO and the Corporate Sustainability team work continuously and closely with the people responsible for implementing the GSCDDA in the business units. This applies in particular to these responsibilities: Human Resources,

⁴ Business Code of Ethics, available at: <https://corporate.aboutyou.de/en/compliance>. Our Code of Ethics outlines the standards we adhere to as a company, including our commitment to creating a safe and healthy working environment, providing equal opportunities, valuing diversity, and promoting inclusion.

⁵ Business Code of Conduct, available at: <https://corporate.aboutyou.de/en/compliance>. Our Business Code of Conduct for Business Partners focuses in particular on labor rights and health and safety in the workplace. It is supported by other relevant policies, including the Sustainable Procurement Policy, the Forest Protection Policy and the Restricted Substances List, Social Standards and Product and Content Guidelines.

operational energy and environmental management, Private Labels, purchasing of external brand products and cooperation with drop shipping partners.

The ABOUT YOU Management Board also informs itself regularly, at least once a year, and, if necessary due to special circumstances, on an ad hoc basis about the work of the responsible persons.

Our risk management is also defined in the ESG Due Diligence Framework. It is divided into five steps:

1. ESG Risk Assessment & Management

The risk of violating the protected legal positions of those directly affected and the environment is prioritized and analyzed based on location, activity and sales data in a two-stage process.

2. Preventive and remedial measures and monitoring of effectiveness

Preventive measures are derived on the basis of the risk assessment and implemented using action plans. If specific legal violations are identified during the risk assessment (in particular through the control measures) or otherwise, corrective measures are initiated immediately.

3. Guidelines

This policy, the Business Code of Ethics, the Business Code of Conduct and all other ABOUT YOU guidelines are regularly reviewed and adapted to the risk situation.

4. Complaints mechanism

Our complaints procedure enables individuals to report misconduct by ABOUT YOU employees or other individuals. The complaints procedure also enables individuals to report human rights or environmental risks and violations of human rights or environmental obligations caused by the business activities of ABOUT YOU or one of our suppliers. A violation of a protected legal position or human rights or environmental obligation is any behavior that violates one of the prohibitions listed in Section 2 (2) and (3) GSCDDA. Complaints can be submitted in various forms.

5. Documentation and reporting

ABOUT YOU will continuously document and report on the measures taken and their results. The report will be submitted annually to the Federal Office of Economics and Export Control. ABOUT YOU will also publish the report itself.

Assessment: How do we carry out the risk assessment?

In 2023, ABOUT YOU carried out a risk assessment for the first time on the human rights and environmental risks mentioned in the GSCDDA in its own business area, at direct suppliers and, if substantiated, also at indirect suppliers, and will repeat this once a year and on an ad hoc basis from now on.

In our own business area, we carried out the risk assessment on the basis of recorded country data in which we operate, data on products and services and other internally available data.

ABOUT YOU has established a two-stage process for suppliers. In this process, ABOUT YOU first identifies risks in an abstract manner on the basis of recorded country data in which direct or indirect suppliers are active, as well as data on products and services. Risk data on causation, severity (extent, scope and irreversibility) and probability of occurrence are then included. The abstractly identified risks are then checked for plausibility using additional data from audits, complaint channels and supplier self-assessments.

The identified human rights and environmental risks are appropriately weighted and prioritized based on the criteria of abstract risk level, procurement costs and our ability to influence business partners.

As part of the regularly recurring risk assessment, findings from the processing of complaints from the complaints procedure are also taken into account.

Focus: What are our priority risks?

In particular, ABOUT YOU is committed to respecting all human rights. However, we recognize that some rights are at greater risk than others due to the specific nature of ABOUT YOU's business activities in the trade, information and communication, and manufacturing sectors.

Based on the results of the risk assessment, ABOUT YOU identified priority human rights and environmental risks for direct and indirect suppliers:

- Discrimination against employees in respect of employment or occupation on grounds of race, color, sex, religion, political opinion, national origin or social origin or other status;
- Forced labor;
- Wage discrimination for equal work or work of equal value and payment of wages that do not cover the basic needs of employees and their families;
- Destruction of the natural basis of life through environmental pollution; and
- Violations of international environmental agreements (Minamata Convention, Stockholm Convention, Basel Convention).

We are also aware that both the nature of the risks may evolve over time and changes in business operations may affect the significance of the priority human rights and environmental issues to be addressed, which is why the priority risks are reassessed annually.⁶

Taking action: What measures are we taking?

Preventive measures

In order to reduce human rights and environmental risks, ABOUT YOU implements various preventive measures in its own business area and vis-à-vis suppliers, the effectiveness of which ABOUT YOU monitors on an ongoing basis and will adapt them if necessary.

⁶ Further details on our key human rights and environmental issues can be found in our annual ESG Report, available at: <https://corporate.aboutyou.de/de/>

At present, these preventive measures include the following regulations in particular⁷:

- Business Code of Ethics for own employees
- Business Code of Conduct for direct suppliers
- Sustainable Sourcing Policies

ABOUT YOU expects all its employees to adhere to the Business Code of Ethics for Employees. To this end, ABOUT YOU regularly trains its employees on the contents of the Business Code of Ethics.

ABOUT YOU obtains assurances from its direct suppliers that they comply with the human rights and environmental expectations demanded by ABOUT YOU and address them appropriately along the supply chain. ABOUT YOU has a Business Code of Conduct for this purpose.

ABOUT YOU obliges Private Labels suppliers to be audited (clothing and footwear manufacturing companies by amfori BSCI and comparable audit systems) and further develops the annual assessment of energy and environmental performance by Higg FEM with reporting to ABOUT YOU. ABOUT YOU offers training and further education for these suppliers to support the implementation of contractual assurances.

ABOUT YOU takes appropriate preventive measures against the originator in the event of substantiated knowledge of risks and violations, such as the implementation of control measures, e.g. self-assessment questionnaires or audits, or support in the prevention and avoidance of a risk or the implementation of industry-specific or cross-industry initiatives to which ABOUT YOU is a signatory.

ABOUT YOU regularly trains its employees on the contents of the GSCDDA. Employees with direct contact to high-risk suppliers (e.g. in purchasing departments) receive in-depth training.

ABOUT YOU reviews the effectiveness of the preventive measures once a year and on an ad hoc basis, in particular if ABOUT YOU has to reckon with a significantly changed or significantly expanded risk situation in its own business area or at suppliers; preventive measures are then updated immediately if necessary.

Remedial measures

If ABOUT YOU identifies an actual or imminent violation of human rights or environmental obligations, ABOUT YOU shall immediately take appropriate remedial action. If immediate termination, prevention or minimization is not possible, ABOUT YOU will draw up a concept with a concrete timetable and implement it.

Particular consideration is given to the creation and implementation of the concept:

a) the joint development and implementation of a plan to end or minimize the breach with the company that caused the breach, b) joining forces with other companies as part of industry initiatives and industry standards to increase the possibility of influencing the causer, c) a temporary suspension of the business relationship during efforts to minimize risk.

ABOUT YOU reviews the effectiveness of the remedial measures once a year and on an ad hoc basis, in particular if ABOUT YOU has to reckon with a significantly changed or significantly

⁷ All regulations are available at <https://corporate.aboutyou.de/de/compliance>.

expanded risk situation in its own business area or with suppliers; remedial measures are then updated immediately if necessary.

Complaints procedure: How can I submit a complaint?

ABOUT YOU has established an appropriate complaints procedure that enables people inside and outside the company to confidentially report human rights and environmental risks as well as violations of human rights or environmental obligations that have arisen as a result of ABOUT YOU's business activities in its own business area or those of a direct or indirect supplier.

ABOUT YOU has opened a multilingual complaints channel for complaints at <https://www.bkms-system.com/bkwebanon/report/clientInfo?cin=Ak4jRn&c=-1&language=ger>, which complainants can use to submit complaints anonymously at any time. Complaints can also be submitted by email to compliance@aboutyou.com.

Accessibility and the processing of information are described in more detail in our rules of procedure at <https://corporate.aboutyou.de/de/compliance/beschwerdemanagement>.

Documentation and reporting: How do we report?

In accordance with the requirements of the GSCDDA, we will prepare a report for the Federal Office of Economics and Export Control for the respective reporting year. In addition to reporting to the Federal Office of Economics and Export Control, ABOUT YOU will also make the respective report available to the general public free of charge on its own website for a period of at least seven years. In addition, we continuously document our measures to fulfil our due diligence obligations. This document and the measures listed herein are reviewed on an annual basis to ensure that they are up to date and effective and are adjusted as necessary.

Hamburg, 29/02/2024



Magnus Dorsch

Head of Corporate Sustainability
Human Rights and Environmental Officer



Hannes Wiese



Tarek Müller



Sebastian Betz

Management Board
ABOUT YOU Holding SE