

## **DECLARATION OF PRINCIPLES ON RESPECT FOR HUMAN RIGHTS**

Mister Spex <sup>1</sup> acknowledges its responsibility in its business activities with regard to respecting human rights and protecting the environment. In particular, we are committed to the human rights and environmental standards as described in detail in the German Supply Chain Due Diligence Act (LkSG), the UN Guiding Principles on Business and Human Rights and other international agreements and declarations <sup>2</sup>. We are committed to ethical, sustainable, and legally compliant behaviour and, in particular, want to establish and further develop appropriate risk-based procedures to help ensure that human rights are respected within our sphere of influence.

This is what the employees of Mister Spex and the members of the Management Board and Supervisory Board stand for. We also expect this responsibility from our direct and indirect suppliers.

This policy statement <sup>3</sup> reflects our identity and our commitment as it describes how we identify and, where possible, prevent or reduce risks to human rights and the environment that may arise in connection with our business activities and those of our suppliers.

### **I. We assume responsibility**

We do our part to ensure that human rights are respected, and laws are complied with in our business activities. Both by ourselves and through our business partners.

We also demand safe and appropriate working conditions from our global suppliers and do not tolerate child labor or forced labor or discrimination against employees based on race or origin, disability, sexual orientation, age, gender, political opinion, religion or ideology, or other violations of human rights.

We comply with environmental standards such as avoid polluting the soil, air and water and pay attention to the protection and sustainable use of natural resources.

We also stand for respectful, appreciative, and value-driven interaction with our employees and business partners and for the active promotion of diversity, inclusion and sustainability in all our business areas.

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1 Mister Spex = We = Mister Spex SE an all its domestic and foreign subsidiaries.

2 See the list of human rights, environmental goods and international agreements in Section 2 LkSG and the Annex to the LkSG

3 Being also the declaration of principles (*Grundsatzklärung*) in terms of Section 6 (2) LkSG.

## II. How do we fulfil our responsibility regarding supply chains?

To live up to our responsibility, we have integrated a risk management system for supply chains into our operational processes. This enables us to identify risks to human rights and the environment in our business activities and to those of our suppliers to take appropriate measures to prevent, minimize and, ideally, end violations.

**Risk Analysis.** First, we identify and assess the risks in our own business activities and our supply chains to derive necessary and appropriate measures. Our approach can be summarized as follows:

**Abstract Risk Analysis (Risk Profile Country and Field of Business).** We carry out an initial, stratified screening of our supply chains in which we systematically evaluate all goods and services procured as part of our business activities for human rights and environmental risks based on product, place of origin and purchasing volume and create a risk profile. This abstract risk assessment is carried out without regard to the respective individual supplier using a software tool based on publicly available sources (various indices) and our industry- and country-specific knowledge, particularly with regard to the materials of the goods, their origin and the manufacturing processes.

**Specific Risk Analysis (Rating individual Suppliers).** In the next step, we specifically review the individual supplier relationships identified as relevant and potentially risky and weight the facts determined on a risk basis in terms of a rating or scoring of each risk-relevant supplier. In accordance with § 3 (2) LkSG, we consider, among other things, the severity of a potential violation, how likely a violation is, whether the supplier has taken measures, whether we contribute to a violation and what influence Mister Spex has. The higher the score of a supplier, the lower the risk of the supply relationship.

Potential risks in our business exist with regard to working conditions, materials and manufacturing processes for goods produced outside Germany. We investigate these risks regularly and as a matter of priority.

**Prevention.** When selecting a supplier, we generally pay attention to their performance and reputation. We have also defined a Supplier Code of Conduct, which we require our suppliers to comply with, unless they have already undertaken to comply with at least equivalent standards themselves. The Supplier Code of Conduct is also publicly available on our homepage.

We derive a prioritization of our measures from the rating of the specific risk analysis and determine for each supplier whether and, if so, which further measures are necessary and appropriate, e.g. whether and which further information and confirmations are required. Preventive measures may include further contractual obligations on the part of our suppliers (e.g. obligations to provide information and inspection rights) as well as control measures and training courses.

**Remedial Measures.** If there are concrete indications or indications of violations with regard to respect for human rights and environmental protection, we investigate the situation immediately, agree an appropriate concept with our business partner to end or minimize violations and define a concrete time and action plan depending on the nature and severity of

the violation and the willingness of the supplier to find a justifiable solution, in extreme cases a termination of the supply may also be considered.

**Complaints procedure.** We encourage employees and third parties to inform us if they identify or specifically suspect violations of human rights or the environmental standards in our business operations or our supply chain. The internal points of contact here are the managers or the Head of Compliance & Internal Audit. In addition to external reporting points, both employees and third parties can also use our internal electronic whistleblower, which is also accessible via our website, to report possible violations of human rights and environmental protection by us or our suppliers. Whistleblowers are free to choose whether they wish to give their name or remain anonymous. Mister Spex SE has entrusted a law firm with the function of internal reporting office within the meaning of the Whistleblower Protection Act and the complaints office pursuant to Section 8 LkSG as an external trusted lawyer. We take such reports seriously and follow up on them in an orderly process in accordance with the Whistleblower Protection Act <sup>4</sup>.

**LkSG Officer.** This policy statement was adopted by the Management Board of Mister Spex SE, which has overall responsibility for respecting human rights. The implementation of supply chain risk management measures is the responsibility of the lead of the Category Management department, who coordinates and prioritizes the activities with other specialist departments in his capacity as officer within the meaning of Section 4 (3) LkSG, and who reports to the Management Board, Supervisory Board and, to the extent legally required, the BAFA <sup>5</sup> at least once a year.

**Reporting and Audit.** In accordance with our internal governance and compliance requirements, the German Stock Corporation Act (*Aktiengesetz*) and, to the extent legally required, the LkSG, we report on our measures and their effectiveness. We have established a continuous monitoring system and review the management system as part of a continuous improvement process on a regular annual basis or additionally if there is reason to do so.

Any preventive and remedial measures taken or information on suppliers are documented, tracked and used as a basis for any improvements to the effectiveness of supply chain risk management.

Berlin, October 2025

The Management Board

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<sup>4</sup> See Sections 17 and 18 of the Whistleblower Protection Act

<sup>5</sup> Bundesamt für Wirtschaft und Ausfuhrkontrolle (Federal Agency for Trade and Export Control)