

Supply Chain Due Diligence Act  
**Declaration of Principles**

## Foreword

iwis SE & Co. KG and its affiliated companies (collectively "iwis") are aware of their social responsibility as a globally active group of companies: human rights and environmental protection principles are an important part of our corporate policy.

We see companies in general as important drivers in tackling the social challenges of our time. The problems of advancing climate change as well as social inequalities and injustices can only be tackled together in order to bring about tangible and sustainable change worldwide.

We are therefore committed to identifying human rights and environmental risks not only in our own companies, but also along the entire supply chain, and to reducing or eliminating these risks as far as possible.

iwis is subject to the requirements of the German Supply Chain Due Diligence Act (Act on Corporate Due Diligence Obligations in Supply Chains, "Lieferkettensorgfaltspflichtengesetz") when implementing its human rights and environmental due diligence. The comprehensive annual and event-driven risk analysis is the core element of the Supply Chain Due Diligence Act and therefore also an important basis for iwis to achieve continuous progress in complying with and ensuring our human rights and environmental due diligence obligations.

This declaration of principles applies to iwis SE & Co. KG and all companies affiliated with it within the meaning of Section 15 AktG.

Munich, December 14, 2023



iwis SE & Co. KG

Johannes Winklhofer  
Group CEO



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Group CFO

## Human rights and environmental strategy

### Our commitment to respecting human rights

iwis is aware of its corporate responsibility to respect human rights. We are therefore committed to respecting human rights in our own business activities and in our global supply and value chains and to providing access to remedy for those affected by human rights violations. In doing so, we align our business activities with the internationally recognized United Nations Guiding Principles on Business and Human Rights and thus implement the requirements of the National Action Plan for Business and Human Rights.

In addition, our understanding and our human rights due diligence processes are based on the following international human rights reference instruments to which we are committed:

- The International Bill of Human Rights, i.e. the United Nations Universal Declaration of Human Rights as well as the Civil and Social Covenants, which define civil, political and social rights to which all people are entitled for the sake of their dignity.
- The core labor standards of the International Labor Organization (ILO) with its four basic principles on freedom of association and the right to collective bargaining, the elimination of forced and child labor and the prohibition of discrimination in respect of employment and occupation.

We expect our business partners to also commit to respecting human rights, to establishing appropriate due diligence processes and to passing these expectations on to their own suppliers.

### Relevant human rights issues and potentially affected groups of people

We are committed to respecting all internationally recognized human rights and focus our human rights due diligence processes in particular on the following human rights issues, which we have identified as material for us through a risk analysis. In these areas, we see the greatest risks of adverse effects on people that are directly or indirectly related to our business activities at our locations and in our global supply and value chains:

- Endanger health and safety in the workplace,
- Damage to health, the shelter or the economic assets required for existence, for example through water, soil or air pollution or deforestation.

In our efforts to respect human rights, we focus on the following groups of people, as their human rights are potentially endangered by business activities along our global supply and value chains:

- Employees of business partners
- Employees of direct and indirect suppliers

### Our approach to implementing human rights due diligence obligations

#### In the iwis Group

For us, respect for human rights is a continuous process. The implementation of human rights due diligence is reviewed and further developed depending on changing contextual conditions, the type of business activity and the size and structure of the company.

We have therefore anchored human rights due diligence processes as an integral part of our organization and in our relationships with our business partners.



## In the supply chain

It is essential for us to be aware of the potential and actual adverse human rights risks and impacts of our business activities on people along the entire value chain. We therefore use an established management process to identify and assess the relevant human rights issues and those potentially affected by our business activities and our direct business relationships.

To this end, we have systematically added human rights issues to our company-wide risk and supplier management system. In our management process, we also take into account human rights criticism from third parties and reported incidents.

The analysis of human rights risks and impacts is updated annually and whenever there are significant changes to the company profile or business activities.

The results of the analysis of human rights risks and impacts are incorporated into our corporate decision-making processes with regard to supplier selection, business partner management and product responsibility and development. The risk analysis forms the basis for identifying appropriate measures. The management discusses human rights conflicts of interest and relevant findings from our human rights due diligence processes. In addition, we use the results as a basis for creating and, where necessary, adapting internal regulations, processes and training in order to meet the changing requirements of our due diligence processes.

## Measures

In order to fulfill our responsibility to respect human rights, we rely on a combination of different measures. The aim is to protect the people potentially affected and to prevent or at least minimize adverse human rights impacts on them. To this end, we have established standardized processes and regularly exchange information with other companies.

Outside of our company, we contractually oblige at least all of our direct business partners to comply with the laws applicable in the respective country and to respect human rights.

## Effectiveness check

We review the effectiveness of our measures to prevent or mitigate adverse human rights impacts at least once a year and on an ad hoc basis. We also check whether our requirements are being met. Within our company, we investigate all reports of potential human rights violations and review the effectiveness of training and further education measures with the help of comprehension questions during training or final tests. In our value chain, we check the effectiveness of measures by monitoring the results of our continuous analysis of human rights risks and impacts. We also carry out risk-based audits of our direct suppliers, e.g. in the form of document reviews, online assessments and on-site inspections. Wherever possible, we ensure the involvement of potentially affected parties or at least their representatives and, with regard to the aforementioned audits, the consultation of right holders.

## Complaints mechanism

For iwis, appropriate and effective complaints management is an important part of our due diligence processes in order to effectively prevent and remedy potential adverse human rights impacts caused by our company and our business activities. We have established a company complaints management system that is accessible inside and outside the company.

We operate a whistleblower system that provides a confidential communication channel for internal and external stakeholders and all potentially affected parties worldwide to report possible violations of human rights and international treaties. Reports can also be made anonymously.

All reported information and well-founded suspicions of possible human rights violations are processed as part of a transparent, balanced and predictable process for all parties involved. The confidentiality and anonymity of whistleblowers is respected. As far as possible and within our sphere of influence, we ensure that whistleblowers are protected from discrimination and punishment in connection with the complaints they submit. Our systematic handling of complaints and the knowledge gained from them enables us to continuously improve our human rights due diligence processes.

## Remedy

In the event that we as a company have directly caused a violation of human rights, we work quickly to prevent the business activities that caused this or to make them compliant with human rights and work towards redress. If our employees behave in a way that is incompatible with human rights, appropriate sanctions are introduced.

In the event that we contribute to potential or actual human rights violations through our business activities or are indirectly associated with them, we endeavor to contribute to appropriate remediation and prompt redress by the responsible parties. If we have a well-founded suspicion or concrete indication of possible human rights violations in our company or along our value chain, we investigate this carefully and consistently. We oblige our business partners to support and cooperate with us in clarifying the facts. Depending on the severity of the violation, we reserve the right to respond appropriately to our business partners, up to and including terminating the business relationship. Irrespective of this, we will work towards remedying the breach.

## Reporting

Every iwis Group company based and operating in Germany is certified by Ecovadis. At the request of a customer or other stakeholder, we provide the sustainability report, which is part of the Ecovadis report.

## Responsibilities

We have defined clear responsibilities for the exercise of and compliance with our human rights due diligence obligations. At the highest management level, our Executive Board and management are responsible for respecting human rights in our business activities and in the value chain. Regular and ad hoc internal reporting to this level on the human rights-relevant results of our continuous risk analysis, information from our complaints and information on the effectiveness of our remedial and preventive measures and complaints procedures ensures that informed decisions can always be made.

The relevant stakeholders in the organization, such as the Head of Purchasing with regard to business partners, the Head of Human Resources with regard to employees and the Environmental Officers with regard to environmental due diligence obligations, are also responsible for the operational implementation of our human rights due diligence processes.

## Training

We consider it an important part of our due diligence obligations to sensitize our employees to respect human rights. To this end, appropriate training is provided on a regular basis.

## Commitment to the continuous development of our human rights due diligence processes

For us, respecting human rights and implementing human rights due diligence in our operational processes is an important contribution to improving the human rights situation along our global supply and value chains. We accept this challenge and are committed to continuously developing our human rights due diligence processes.