

Policy Statement on the Lidl Human Rights Strategy

Lidl's Voluntary Undertaking and
Commitment to Upholding Human
Rights and Fulfilling Environmental
Obligations

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**Commitment to
upholding
human rights and
fulfilling
environmental
obligations**

1 Commitment to upholding human rights and fulfilling environmental obligations

We at Lidl believe that all nations, businesses and individuals alike have a fundamental duty to respect and strengthen human rights and to protect the environment. As a retail company, Lidl sells food, non-food and near-food items that are produced in global supply chains. Our business operations therefore impact a large number of people as well as the environment. We take our responsibility to fulfill our human rights and environmental due diligence obligations seriously and seek to improve our supply chains and our own business operations through targeted engagement. As a leading retail company, we see it as our responsibility to respect human rights, protect the environment and guard against potential hazards.

At Lidl, we base our human rights and environmental due diligence on our commitment to internationally recognized frameworks, including the following:

- International Bill of Human Rights
- UN Guiding Principles on Business and Human Rights
- UN Convention on the Rights of the Child
- UN Convention on the Elimination of All Forms of Discrimination against Women
- UN Women's Empowerment Principles
- OECD Guidelines for Multinational Enterprises
- International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work
- ILO General principles and operational guidelines for fair recruitment and definition of recruitment fees and related costs
- Paris Climate Agreement
- Minamata Convention
- Stockholm Convention
- Basel Convention
- The Ten Principles of the UN Global Compact (UNGC)

Against this backdrop, the Executive Board of Lidl Stiftung & Co. KG is unequivocally committed to respecting human rights and fulfilling environmental obligations in line with the Lidl Human Rights Strategy.

Der Vorstand der Lidl Stiftung & Co. KG



Human rights and environmental expectations



2 Human rights and environmental expectations

Based on our commitment to upholding human rights and environmental standards as well as complying with the relevant international rules and regulations listed in the introduction, we have formulated basic expectations of our employees and suppliers.

2.1 What we expect of our employees

Our Compliance Code of Conduct provides the framework for our employees. It is derived from our corporate principle "We comply with applicable law and internal guidelines" and summarizes the rights and obligations of our employees. For us, acting in compliance with the law is not only a given, it is central to the long-term sustainable success of our company.

The only way we can achieve our goal of ensuring legal conformity in all our business processes is to work hand-in-hand with our employees. That is why our Compliance Code of Conduct contains basic instructions on human rights and environmental issues alongside requirements covering anti-corruption, antitrust and taxes.



These rules are supplemented by further guidelines from departments with increased human rights and environmental risks. This enables us to further address specific issues and appropriate behaviors in our own business operations, and to clearly define our expectations in interacting with each other and to employees who work in our supply chains. For example, specific purchasing policies and the CSR Purchasing Manual for buyers of merchandise regulate the observance of specific measures that must be taken into account when purchasing goods (see 3.4.1.1).

We have also developed an anti-discrimination mission statement and implemented it within the Company. As the next step, the anti-discrimination mission statement will be substantiated by a specific guideline on equal treatment and non-violence in the work environment (see 3.4.1.1). We expect our employees to not only know their rights and obligations, but also to conduct themselves accordingly in their work. We support this with an appropriate training program, which we update and expand as necessary.

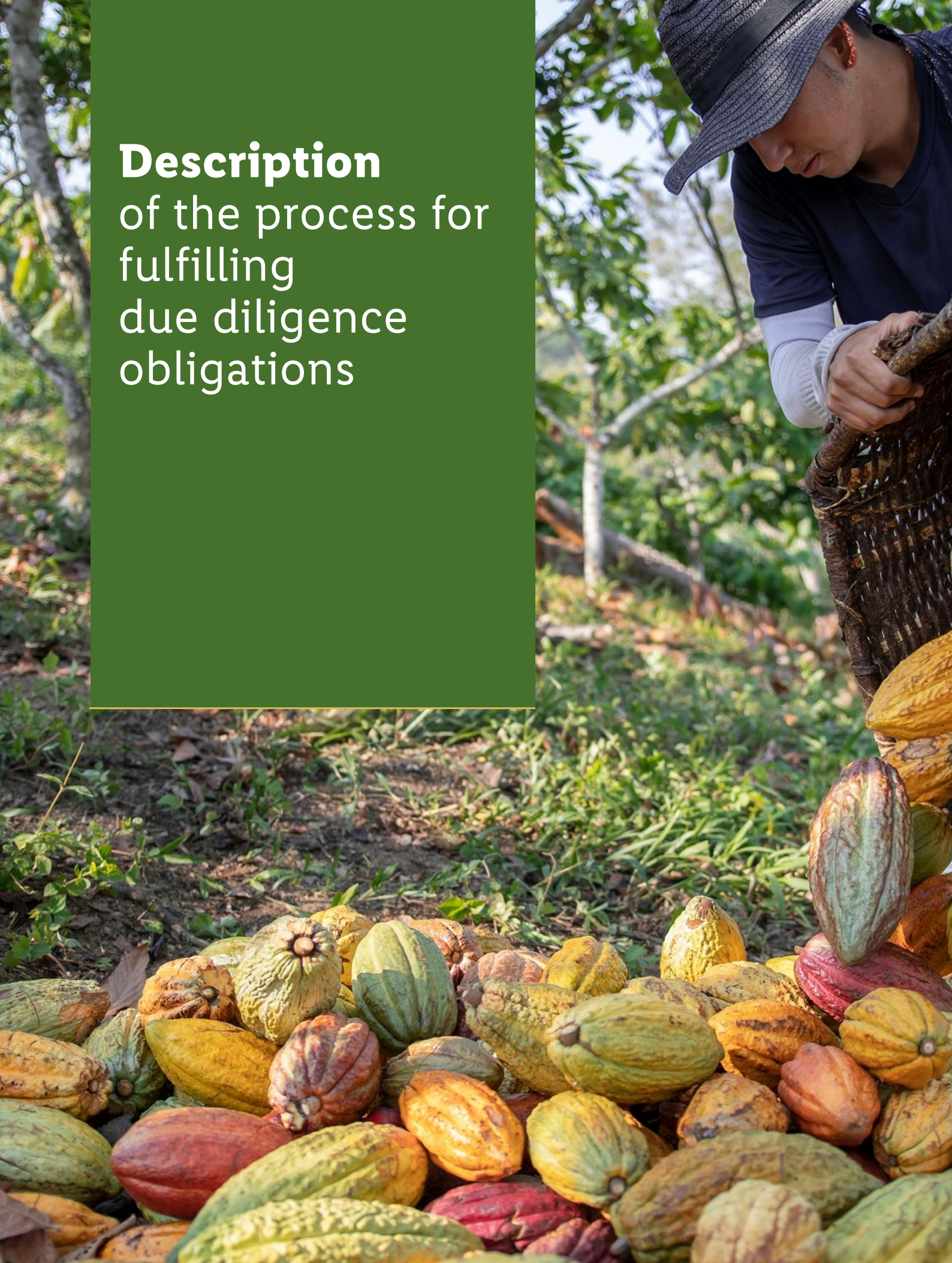
2.2 What we expect of our suppliers

We also strive to ensure sustainable and legally compliant behavior in our suppliers throughout the entire supply chain, and in particular demand compliance with human rights and environmental standards. The Business Partner Code of Conduct of the Companies of Schwarz Group sets out our basic principles governing cooperation with suppliers. For many years now, we have been including our Code of Conduct in negotiations with our suppliers with the aim of ensuring their compliance with these principles and standards. The Code of Conduct contains clear provisions on issues such as child and forced labor, wages and working hours, fair treatment and anti-discrimination, based on the international standards referred to above. In addition, we clearly formulate exactly what we expect from suppliers, such as the design of local grievance management processes, the requirement that subcontractors also comply with the standards and the willingness to cooperate if these standards are violated. Suppliers are provided with a training video to raise their awareness of the contents of the Business Partner Code of Conduct of the Companies of Schwarz Group. Additionally, we have created Sustainable Purchasing Policies in

which we define additional risk-based expectations of our suppliers for the purchase of merchandise (see 3.4.1.2). This enables us to also define specific expectations of indirect suppliers, for example if there are elevated human rights and environmental risks in connection with certain product groups.



Description of the process for fulfilling due diligence obligations



3 Description of the process for fulfilling due diligence obligations

In order to meet our human rights and environmental obligations and to fulfill our associated due diligence obligations, we have established a holistic risk management system by expanding our existing compliance management system (CMS) to include supply chain compliance as a core topic. A CMS supply chain program is being established and implemented for this purpose. The aim is to anchor appropriate measures in all key business processes. The CMS core topic of supply chain compliance complements the [five-step management approach to compliance with corporate due diligence obligations in the purchase of merchandise](#) that has been in place since 2019.

3.1 Culture



The commitment by the Executive Board of Lidl Stiftung & Co. KG to uphold human rights and fulfill environmental obligations demonstrates Lidl's fundamental culture of respecting human rights and complying with environmental obligations in our own business operations and throughout our entire supply chain. We take responsibility wherever our actions as Lidl have an impact on people and the environment. Acting responsibly is how we reaffirm our commitment to quality each and every day, thereby ensuring the best possible future for the Company. This commitment also provides the cultural framework for our supply chain CMS program and serves as the basis for issuing this Policy Statement.

3.2 Objectives



We seek to conduct our business activities in a way that is consistent with respect for fundamental human rights and for the environment. We therefore seek to prevent or minimize risks to human rights and the environment and to do everything in our power to end violations of human rights and environmental obligations. In particular, we place an emphasis on issues such as child labor

We seek to minimize environmental and human rights risks.

(including the worst forms of child labor as defined by the ILO Convention), forced labor, slavery, disregard

for occupational health and safety, violation of freedom of association, the withholding of fair wages, protecting the environment from negative impacts, unlawful evictions, certain types of illegal conduct by security forces and the incorrect handling of mercury, persistent organic substances and hazardous waste.

3.3 Risks



A key element in ensuring we comply with our human rights and environmental due diligence obligations is the undertaking of both regular and ad hoc risk analyses. Identifying and analyzing human rights and environmental risks are ongoing tasks that serve as the main starting point for our risk-based approach.

3.3.1 Systematic annual risk analysis

The methodology applied in the systematic annual risk analysis of our own business operations and our direct suppliers is based on the appropriateness criteria of type and scope of business activity, ability to influence the risk, severity of the violation, likelihood of occurrence and contribution to the cause of the risks. The findings from these risk analyses are incorporated into the ongoing further development of our risk management system.

3.3.1.1 Our business operations

We have chosen a holistic approach to analyzing the risks in our own business operations, taking into account all business units, the associated employees and their operational activities. To ensure that all relevant business units and groups of persons or rights-holders are considered, the risk analysis is based on our internationally standardized organizational structure. Where necessary, the respective heads of department were invited to attend additional interviews aimed at obtaining further information about the actual risk situation. Further to the detailed analysis of risk exposure, we included the existing processes and guidelines from the specialist departments that already contribute to the management and mitigation of human rights and environmental risks.

The risk analysis of our own business operations gives an overview of our business units and the groups of persons or rights-holders that are potentially affected. The outcome of the analysis therefore provides an important indicator of which risks we need to address as a matter of priority. It also identifies units for which we need a more detailed understanding of the risks in order to implement and, where necessary, develop further appropriate preventative actions.

3.3.1.2 Direct suppliers

By carrying out a risk analysis of our direct suppliers, we ensure that our merchandise and non-merchandise suppliers and service providers are assessed using a uniform methodology in accordance with the legal criteria. In addition, our risk analysis takes into account any high-risk raw materials and selected high-risk upstream production chains in the supply chains of our direct suppliers. Here, too, we have analyzed and assessed the human rights and environmental risks in each industry and statistical country of origin, also taking into account the purchasing volumes.

In concrete terms, this means that we assess the human rights and environmental risks per risk topic according to severity and likelihood of occurrence, ability to influence the party causing the risk, and contribution to the risk per direct supplier for each product and service group. The risk analysis also reflects the type





and scope of our business activities, because it factors in our specific purchasing/procurement structure. This is achieved by analyzing the annual purchasing/procurement figures for each product/service group and supplier country. The activities of our direct suppliers are also recorded and analyzed by country, industry and industry-specific upstream chains, as well as by type and origin of the raw materials used.

Our chosen method therefore enables us to perform a structured and multi-dimensional assessment of risks and our responsibility for our direct suppliers and their supply chains, e.g. by risk topic, product group and country.

Based on the risks and responsibilities, we determine the relevance for action for each of our direct suppliers. Combined with the findings from the risk profiles, this relevance for action forms the basis for performing a risk-based prioritization of our direct suppliers and

to implement or further enhance targeted preventative action.

3.3.2 Primary human rights and environmental risks

To ensure that we adequately address the primary human rights and environmental risks in our own business operations and with our direct suppliers, we weigh and prioritize the analyzed risks in accordance with the applicable criteria.

3.3.2.1 Our business operations

Prioritizing the risks in our own business operations shows that the risk topics of occupational health and safety, unequal treatment, fair wages and the environmental impact of our own business activities are at the forefront.

3.3.2.2 Direct suppliers

Based on the gross risk analysis for our direct suppliers, we found that the prioritized direct suppliers are largely those that supply our merchandise and, due to our elevated responsibility, in particular those that supply Lidl's own-brand products. Among our prioritized direct suppliers, the highest risks relate in particular to the risk topics of forced labor, freedom of association, occupational health and safety, fair wages and child labor; these are therefore considered priorities for further detailed analysis. These risks were identified in a number of countries and mainly concern our direct suppliers in southern and eastern Europe and in Asia. In addition, on the basis of an analysis of high-risk raw materials and upstream production chains, we have identified potential risks in the area of merchandise at our indirect suppliers and thus deeper in the supply chain. The focus here is also on the risk topics of fair wages, occupational health and safety, child and forced labor and freedom of association. However, the priorities are different.

The results of the risk analyses are always considered in our corporate decision-making processes relating to supplier selection and management, and form the basis for defining and enhancing preventative and remedial action.

3.3.3 Additional human rights impact assessments

Our annual systematic risk analysis in the area of merchandise is complemented by additional assessments. For example, in its high-risk supply chains, Lidl carries out human rights impact assessments (HRIAs), based on internationally recognized processes. HRIAs focus on the human rights risks deeper in the supply chain. By performing HRIAs, we seek to improve our understanding of the risks within a

selected high-risk supply chain and to take risk-related actions to reduce them. Throughout this process, Lidl cooperates with various stakeholder groups, including civil society organizations, employee representation bodies and local communities. To date, a total of five HRIAs have been performed: tea from Kenya, bananas from South America, berries from Spain, tomatoes from Italy, shrimp from India and wine from South Africa. The HRIAs are published together with the corresponding action plans.

3.4 Action



3.4.1 Preventative action

If our risk analysis identifies risks, we take appropriate preventative action in our own business operations or with respect to our direct suppliers. The action chosen must address the potentially negative human rights or environmental impacts in an appropriate way, and consequently help to prevent or minimize these risks.

3.4.1.1 Our business operations

We have employed numerous approaches to anchor this Policy Statement in the relevant practices within our own business operations and minimizing the risks identified. These include developing and implementing various internal and external codes of conduct and policies as well as suitable procurement strategies and purchasing practices.

In our Compliance Code of Conduct (see 2.1), we define not just the rights, but also the obligations of our employees in respect of human rights and environmental issues. It is important to us that we not only address our employees' rights in their day-to-day interactions but also consider the possible implications for the rights of employees in the supply chains in our operational processes.





Occupational health and safety management for our employees and suppliers is based on our extensive minimum standards, which are subject to ongoing development. This ensures that work tools and work processes are assessed in terms of the associated hazards, which can then be optimized to eliminate or minimize risks in a consistent manner. Monitoring our safety performance is a further aspect of our occupational health and safety management system. The Platform for Organizational Safety & Health (POSH) is Lidl's proprietary occupational health and safety management software. It is currently being rolled out to digitalize the core tasks in this area. It maps all processes, including accident reporting and analysis, preparing risk assessments, and audits. The software can also be used to develop data-based measures and evaluate their success. Fostering a positive health and safety culture plays a key role on our path to establishing the best possible working conditions. Here, we rely particularly on the commitment of our managers who are provided with dedicated training on safety-relevant topics and are encouraged to lead by example and serve as role models.

In the context of our CMS focal point of HR compliance, we have implemented further preventative action in our own business operations. To avoid any working time violations and the associated risks, we ensure that the relevant regulations are communicated

to our employees and managers and that working hours are monitored appropriately so that we can respond if necessary. A combination of regular training, our corporate values and the "Together at Lidl" mission statement raise our employees' awareness of the importance of working together without discrimination in a culture shaped by mutual respect, trust and solidarity. In addition, we are a member of various initiatives promoting diversity and gender equality in the workplace, such as the Diversity Charter and the Women's Empowerment Principles. To ensure that our employees are paid fairly, regardless of their gender, we use a standardized remuneration management system ensures the transparency and equality of our approach to remuneration.

We actively seek to avoid environmental impacts from our business activities. We plan, construct and operate our real estate in line with applicable regulations and Green Building Standards. The corresponding internal regulations and training for our relevant employees ensure the legally compliant disposal of waste and use of recyclables.

We seek to avoid environmental impacts from our business activities.

When it comes to purchasing merchandise, the CSR Purchasing Manual is the basis for information and actions to increase the sustainability of our product range. It describes all the objectives, guidelines, projects and memberships implemented by CSR Purchasing INT in response to supply chain risks. We use this to define specific activities for Purchasing, thus emphasizing this department's central role in successfully implementing the CSR strategy in Lidl's purchasing operations.

Purchasing and CSR Purchasing have jointly agreed a large number of raw material targets as part of the Lidl raw materials strategy, and these are also contained in the CSR Purchasing Manual. We discuss what is expected from suppliers regarding the relevant raw material targets during the negotiation phase, and ensure these are included in any contracts.

Lidl makes every effort to consistently improve transparency deeper in the supply chain.

In food, we examine all stages of the fruit & vegetables and flowers & plants supply chains, all the way back to the respective producers. To improve transparency and control within the food supply chain on a long-term basis, we are also working to establish a platform for food suppliers. In non-food, we regularly assess all own-brand production facilities. Each year, Lidl publishes the direct and indirect suppliers for food and non-food on its website.

The first training and awareness activities have been introduced to the relevant business units, thereby ensuring that our human rights strategy and other relevant policies have been fully communicated to key colleagues. The range of training and awareness activities is updated and extended on an ongoing basis to reflect the risks identified.



We employ risk-based controls to regularly monitor compliance in our own business operations, focused on the human rights strategy contained in this Policy Statement. This ensures that our human rights strategy is integrated into our day-to-day processes and that our expected standards are met.

3.4.1.2 Direct suppliers



We are also taking appropriate preventative action in respect of our direct suppliers.

Our human rights and environmental expectations are already factors when it comes to

selecting our suppliers. For instance, we have previously expanded our existing business partner compliance checks to include human rights and environmental criteria. In accordance with our internal policies, any time a new business relationship is entered into or an existing one is significantly expanded, a risk-based business partner assessment must be performed for each supplier. Depending on the outcome of the risk analysis, various risk control and management measures may be defined. We consequently not only assess our direct suppliers in the annual risk analysis, but also before entering into any contract.

In the case of merchandise, we already require that the direct suppliers of our own-brand products to Germany have completed an EcoVadis Sustainability Assessment or an assessment in accordance with a comparable standard recognized by Lidl. Given the benefits already seen from this recognition, we are considering extending this requirement to other direct suppliers. EcoVadis provides Lidl with transparency about the sustainability performance of its suppliers' management systems and communicates any potential for

improvement for all suppliers. In this way, the suppliers can work proactively to optimize their management systems for the environment, labor law, human rights, ethics and sustainable procurement. This in turn has a positive impact on preventing and minimizing primary risks.

Lidl communicates its sustainability requirements to the suppliers of merchandise at the product development and product specification stages as well as when negotiating and entering into contracts. This enables Lidl to consider only qualified suppliers when placing orders.

Alongside the CSR Purchasing Manual and the raw material targets, the published purchasing policies support Purchasing teams as the basis for selecting merchandise suppliers.

EcoVadis provides Lidl with transparency

When entering into contracts with our direct suppliers, we seek a contractual assurance that they will

comply with our human rights and environmental expectations, and also address these in their supply chain. We achieve this by negotiating risk-based clauses and specifically requiring the recognition of our Code of Conduct for Business Partners of the Companies of Schwarz Group as the contractual basis for our partnership. We also require the supplier to provide assurances of their compliance with this Code of Conduct, and we retain the option to update and expand relevant provisions. In the area of merchandise, sustainable purchasing policies for specific product ranges (such as own-brand) are being introduced or will be introduced to require both direct and indirect suppliers to implement additional and more detailed requirements.

To ensure the implementation of the above contractual assurances, we also provide or

engage third parties to provide training and education for our direct suppliers.

We agree various risk-based control mechanisms, including audits (and ad hoc special audits, if necessary) and certifications to monitor our direct and indirect suppliers' compliance with our human rights and environmental expectations. In outbound logistics, we aim to carry out standardized, risk-based social audits to review compliance with social standards in logistics. An audit program is currently being developed to ensure the comparability of audit results. Systematic follow-up action and risk-based follow-up audits are planned to ensure the effectiveness of efforts to remediate findings.

3.4.2 Due diligence obligations in respect of indirect suppliers

As an international retail company, we face challenges around the risks in our global supply chains being found at the deeper levels of our indirect suppliers. We have therefore already established measures at various levels to ensure the fulfillment of due diligence obligations in respect of risks at indirect suppliers.

To begin with, our grievance mechanism also allows the reporting of violations and risks in connection with indirect suppliers (see below). If facts indicate that violations have occurred, we review the matter and take appropriate action.

We are seeking to obtain commitments from our direct suppliers that they will appropriately address the requirements of the Code of Conduct for Business Partners of the Companies of Schwarz Group across the supply chain. They should also ensure that these requirements are likewise applied by their own contractual partners, through suitable contractual provisions.

Another key aspect of our approach is independent controls of our indirect suppliers, for example in the context of social audits. Moreover, in order to foster ecological and socially responsible cultivation and production and to enforce our requirements, we prioritize the purchase of key raw materials from certified sources.



Our Sustainable Purchasing Policies for merchandise (see 3.4.1 above) also contain requirements pertaining to our indirect suppliers, including growers and producers in high-risk countries. These requirements cover, for example, high-risk raw materials, packaging, site-specific and product-related audits and certifications that are to be performed, process specifications, banned ingredients, and materials and memberships. For example, the producers of fruit and vegetables and flowers and plants must be certified in accordance with GlobalG.A.P. GRASP (GlobalG.A.P. Risk Assessment on Social Practice) or a comparable standard recognized by Lidl that assesses labor and social practices. The GRASP assessment must result in certification as "fully compliant".

Additional risk-related social audits (e.g., SMETA, amfori BSCI) must be performed upon request.

In non-food, orders are only placed with production facilities in high-risk countries if the requirements of our social and environmental audits are satisfied.

Lidl further supports a broad range of social projects and participates in both industry-specific and cross-industry initiatives in the countries where our products are cultivated and manufactured. We communicate these activities continuously in our purchasing policies, sustainability reports and other

publications. Our website also provides information about our extensive commitments.

3.4.3 Remedial action

If, despite our carefully chosen preventative action, a violation of a human rights or environmental obligations occurs or seems likely to occur, we take appropriate remedial action without undue delay. This applies in our own business operations or at a direct or indirect supplier.

Ideally, we will be able to end the violation due to our own influence. If this is not possible, we will implement actions that will end or (at minimum) mitigate the violation in the short-term. We always seek to involve our suppliers as needed and seek to find a solution for any abuses. If necessary, we may consider a temporary suspension of the business relationship or, in serious cases, termination.

More broadly, we view industry initiatives and meaningful dialog as an appropriate and impactful means of addressing specific risks that affect the entire industry. Dialog with relevant political, business and civil society stakeholders is essential as we work together to find solutions to mutual challenges. Our extensive commitment is also described in 3.4.2 above.

3.4.4 Grievance mechanism

We make every effort to fulfill our human rights and environmental due diligence obligations as best we can. Consequently, another key element has been the establishment of a grievance mechanism for reporting human rights and environmental risks and violations. Such reports may relate either to our own business operations or to the direct and indirect suppliers in our supply chain.

At Lidl, we have implemented a grievance mechanism by expanding our existing compliance whistleblower system. The whistleblower system comprises the compliance officer, the online reporting system (BKMS) and an external ombudsperson, and offers various internal and external channels for submitting anonymous reports as well. The online reporting system (BKMS) is available in 50 languages. In addition, the grievance mechanism is currently being reviewed to make further improvements to its accessibility.

The Lidl whistleblower channels are publicized in appropriate and visible ways. Internally, this may be done for instance in brochures, intranet content or posters, or during training sessions. Externally, these channels are publicized to third parties primarily via our [website](#). To ensure that the whistleblower system is as accessible as possible, the first line of the footer on each start page contains a "Compliance |



Whistleblower system" link that provides access to the relevant compliance pages and the whistleblower system. In addition, we have asked our suppliers of own-brand products, fruit & vegetables and flowers & plants to publicize Lidl's online reporting system (BKMS) on posters at the relevant production facilities.

To provide the necessary transparency about how Lidl processes whistleblower reports, we have published procedural guidelines on the compliance pages of the Lidl website. Our [Procedural Guidelines](#) contain provisions governing the area of application, codes of conduct for the employees involved in processing the reports, the procedural steps and whistleblower protection. The guidelines address topics such as the submission of whistleblower reports (channels, anonymous reporting, conflicts of interest/improper conduct by Compliance, language and costs), responsibilities, confirmation of receipt, initial review, investigation, action and conclusion.

When considered together, the whistleblower system publicized on our website and the internal online reporting system promoted in some of the production facilities create a good foundational grievance mechanism for human rights and environmental obligations. To confront the challenges that may arise in our diverse global supply chains, we also maintain a dialog with NGOs, trade unions and other companies. This is particularly true in the context of various initiatives of which we are a member, in which we participate or with which we cooperate in other ways. This enables us to make our whistleblower system and grievance mechanism even more accessible, and increasing the likelihood of ensuring appropriate remedies for the persons affected.

Examples include:

- International Accord/RMG Sustainability Council (RSC)
- Ethical Trading Initiative Alleged Code Violation Procedure
- Amfori Speak for Change Programme
- Roundtable on Sustainable Palm Oil Complaints and Appeals Procedures
- Action, Collaboration, Transformation (ACT)
- GlobalG.A.P.
- Appellando
- Save the Children

We also specify requirements for grievance mechanisms at our suppliers in the Code of Conduct for Business Partners of the Companies of Schwarz Group. The systematic processing of grievances further improves our risk-based approach to complying with human rights and environmental due diligence obligations.



3.5 Organization

Our approach at Lidl to fulfilling the organizational compliance requirements for human rights and environmental due diligence obligations relies on two key components. First, clearly defining internal responsibilities with the support of the Company's relevant departments and second, by providing the necessary technical and financial resources. This enables us to anchor our risk management in all key business processes in the form of the supply chain CMS program.

As the Company's governing body, overall responsibility lies with the Executive Board of Lidl Stiftung & Co. KG for establishing and monitoring the risk management system for compliance with human rights and environmental due diligence obligations. The Compliance Officer also has the role of Human Rights Officer and is thus largely responsible for overall monitoring of the risk management

system. The Compliance Officer is also responsible for the grievance mechanism and reporting. Designing and coordinating the risk analysis is the purview of the Head of Risk Management. The responsibilities for risk and deriving the necessary measures are currently distributed among individual managers from Corporate Social Responsibility, Quality & Sustainability, CSR Logistics & Central Departments, HR Compliance, Employment Law & Global Mobility Services and the Customer Development Division, in line with their operational remits.

3.6 Communication/ documentation and reporting obligations



The Company's human rights and environmental expectations and the associated due diligence obligations, regulations and processes are communicated appropriately to our employees, particularly through training and other awareness activities.

All key results and activities involving compliance with the relevant due diligence obligations, are documented internally and filed in accordance with document retention periods.

Corporate management is informed about the status of risk management and any material incidents at least once per year and on an ad-hoc basis. In addition, we will be reporting on our activities in line with the legal requirements.

3.7 Monitoring/ improvement



In order to monitor and improve our CMS continuously, we review the appropriateness and effectiveness of the action taken in connection with the CMS core topic of supply chain compliance at least once per year. We also undertake ad-hoc reviews, amending and expanding this system as necessary. We additionally take account of the outcomes of preventative and remedial action and of our grievance mechanism.

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Tailwind Shipping Lines